

CITY OF CHATTANOOGA, TENNESSEE

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC EMPLOYEE RETIREMENT SYSTEMS
SCHEDULE OF FUNDING PROGRESS**

June 30, 2013

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Liability (AAL) - Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
CITY OF CHATTANOOGA ADMINISTERED PLANS						
General Pension Plan						
January 1, 2013	\$ 253,442,165	\$ 287,753,658	\$ 34,311,493	88.08%	\$56,270,053	60.98%
January 1, 2012	246,465,076	289,703,203	43,238,127	85.08%	57,976,515	74.58%
January 1, 2011	240,535,112	277,993,458	37,458,346	86.53%	57,061,358	65.65%
January 1, 2010	237,386,130	265,993,912	28,607,782	89.24%	58,140,286	49.20%
January 1, 2009	220,035,854	255,973,845	35,937,991	85.96%	59,645,747	60.25%
January 1, 2008	241,197,693	231,841,794	(9,355,899)	104.04%	56,581,858	-16.54%
Fire and Police Pension Fund						
January 1, 2013	\$ 258,596,818	\$ 408,278,814	\$ 149,681,996	63.34%	\$37,215,933	402.20%
January 1, 2012	258,421,800	390,214,388	131,792,588	66.23%	37,288,914	353.44%
January 1, 2011	269,345,372	374,289,017	104,943,645	71.96%	34,940,022	300.35%
January 1, 2010	265,201,631	358,088,214	92,886,583	74.06%	34,573,261	268.67%
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%
Other Postemployment Benefits						
January 1, 2012	\$ 19,853,844	\$ 146,748,770	\$ 126,894,926	13.53%	\$95,280,557	133.18%
January 1, 2010	5,045,878	148,187,287	143,141,409	3.41%	89,710,458	159.56%
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%	76,239,946	299.67%
ELECTRIC POWER BOARD						
Pension Plan						
August 1, 2012	\$ 31,150,374	\$ 43,676,939	\$ 12,526,565	71.32%	\$31,045,236	40.35%
August 1, 2011	30,759,123	38,848,691	8,089,568	79.18%	28,703,496	28.18%
August 1, 2010	30,515,812	37,496,128	6,980,316	81.38%	28,267,080	24.69%
August 1, 2009	30,258,990	34,298,562	4,039,572	88.22%	25,629,444	15.76%
August 1, 2008	30,645,150	36,740,034	6,094,884	83.41%	24,324,576	25.06%
Other Postemployment Benefits						
July 1, 2012	\$ 15,044,942	\$ 25,462,868	\$ 10,417,927	59.10%	\$32,044,908	32.50%
July 1, 2011	14,603,955	24,666,875	10,062,920	59.20%	29,998,416	33.50%
July 1, 2010	13,080,897	23,128,254	10,047,357	56.60%	28,267,080	35.50%
July 1, 2009	13,050,792	24,043,991	10,993,199	54.20%	25,629,444	42.90%
July 1, 2008	14,675,085	26,264,078	11,588,993	55.80%	24,324,576	47.60%

CITY OF CHATTANOOGA, TENNESSEE

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC EMPLOYEE RETIREMENT SYSTEMS
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

June 30, 2013

CITY OF CHATTANOOGA ADMINISTERED PLANS

Year ended June 30	General Pension Plan		Fire and Police Pension Fund		Other Postemployment Benefits	
	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed
2013	\$ 7,806,000	97.4%	\$ 11,859,505	100.7%	\$12,857,800	100.0%
2012	7,203,000	92.8%	9,692,292	102.4%	14,288,701	100.0%
2011	6,302,882	69.4%	8,613,696	95.6%	13,838,396	100.0%
2010	3,780,000	100.0%	7,903,392	105.9%	18,459,218	57.3%
2009	3,351,000	100.0%	7,686,489	108.5%	17,921,571	44.3%
2008	3,502,000	100.0%	7,504,469	99.0%	20,360,866	53.2%

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 follows.

	General Pension Plan	Fire and Police Pension Fund	Other Postemployment Benefits
Valuation date	1/1/2013	1/1/2013	1/1/2012
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization method	Level Dollar	Level Percent of Payroll	Level Dollar
Remaining amortization period	30 Years Open	26 Years Remaining	30 Years Open
Asset valuation method	Market value, smoothed	Market value, smoothed	Market Value

Actuarial assumptions:

Investment rate of return	7.75%	7.75%	7.50%
Projected salary increases	4.50 - 5.50%	3.25 - 7.50%	3.25 - 7.50%
Includes inflation at	3.00%	3.25%	3.00%
Cost-of-living-adjustments	3.00%	3.00%	n/a

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.

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 to 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 located near the waterfront area.

Regional Planning Agency Fund accounts for revenues and expenditures of the Chattanooga-Hamilton County Regional Planning Agency.

Air Pollution Control Bureau Fund accounts for the grants, revenues and expenditures of the air Pollution Control Bureau, a jointly funded agency of the City of Chattanooga and Hamilton County.

Scenic Cities Beautiful Commission Fund accounts for revenues and expenditures of Scenic Cities Beautiful Commission, a jointly funded agency of the City of Chattanooga and Hamilton County.

Tennessee Valley Regional Communications Fund accounts for a regional communication system that services a multi-county / multi-state region.

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 Public Library.

CITY OF CHATTANOOGA, TENNESSEE

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2013

	Special Revenue					
	Downtown Development	Human Services Program	Narcotics Program	State Street Aid	Community Development	Hotel/Motel Tax
ASSETS						
Cash and cash equivalents	\$ 11,780	\$ 683,921	\$ 2,744,463	\$ 731,860	\$ 2,191,978	\$ 2,927,508
Investments	-	-	-	-	-	-
Receivables, net of allowance for uncollectibles:						
Other taxes	-	-	-	-	-	985,683
Notes	-	-	-	-	16,132,472	-
Other	-	350	1,493	20	65,029	1,119
Due from other funds	-	-	-	-	-	-
Due from other governments:						
Federal	-	405,742	-	77,848	1,353,789	-
State of Tennessee	-	206,315	-	796,229	7,491	-
Other	-	-	-	-	-	-
Prepaid items	-	-	-	-	10,675	-
Total assets	\$ 11,780	\$ 1,296,328	\$ 2,745,956	\$ 1,605,957	\$ 19,761,434	\$ 3,914,310
LIABILITIES						
Accounts payable and accrued liabilities:						
Accounts payable	\$ -	\$ 138,664	\$ 784,791	\$ 4,587	\$ 83,224	\$ 8,150
Accrued payroll	-	249,160	-	60,911	14,578	-
Due to other funds	-	-	-	-	-	204,418
Unearned grants revenue	-	14	-	-	597,328	-
Total liabilities	-	387,838	784,791	65,498	695,130	212,568
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - other local taxes	-	-	-	-	-	546,728
Unavailable revenue - shared tax revenue	-	-	-	404,407	-	-
Unavailable revenue - loans	-	-	-	-	17,403,653	-
Total deferred inflows of resources	-	-	-	404,407	17,403,653	546,728
FUND BALANCES						
Nonspendable	-	-	-	-	10,675	-
Restricted	11,780	612,407	1,961,165	1,136,052	1,651,976	3,155,014
Committed	-	-	-	-	-	-
Assigned	-	296,083	-	-	-	-
Total fund balances	11,780	908,490	1,961,165	1,136,052	1,662,651	3,155,014
Total liabilities, deferred inflows of resources and fund balances	\$ 11,780	\$ 1,296,328	\$ 2,745,956	\$ 1,605,957	\$ 19,761,434	\$ 3,914,310

River Pier Garage	Regional Planning Agency	Air Pollution Control Bureau	Scenic Cities Beautiful Commission	Tenn Valley Regional Communications	Total Special Revenue	Debt Service	Permanent Fund Library Endowment	Total Nonmajor Funds
\$ 626,742	\$ 2,427,172	\$ 1,021,226	\$ 202,589	\$ 275,311	\$ 13,844,550	\$2,234,072	\$ 163,366	\$16,241,988
-	-	-	-	-	-	-	3,956,828	3,956,828
-	-	-	-	-	985,683	-	-	985,683
-	-	-	-	-	16,132,472	-	-	16,132,472
31,150	8	150	3,150	3,497	105,966	-	-	105,966
-	-	-	-	-	-	242,565	-	242,565
-	52,288	-	-	-	1,889,667	-	-	1,889,667
-	466,818	-	-	-	1,476,853	-	-	1,476,853
-	112,077	-	-	-	112,077	-	-	112,077
-	-	-	-	1,000	11,675	-	-	11,675
<u>\$ 657,892</u>	<u>\$ 3,058,363</u>	<u>\$ 1,021,376</u>	<u>\$ 205,739</u>	<u>\$ 279,808</u>	<u>\$ 34,558,943</u>	<u>\$2,476,637</u>	<u>\$ 4,120,194</u>	<u>\$41,155,774</u>
-	\$ 331,000	\$ 2,238	-	\$ 4,180	\$ 1,356,834	-	\$ 8,343	\$ 1,365,177
-	82,490	37,039	1,837	17,471	463,486	-	-	463,486
-	-	-	-	-	204,418	-	-	204,418
-	-	123,725	-	-	721,067	-	-	721,067
-	413,490	163,002	1,837	21,651	2,745,805	-	8,343	2,754,148
-	-	-	-	-	546,728	-	-	546,728
-	-	-	-	-	404,407	-	-	404,407
-	-	-	-	-	17,403,653	-	-	17,403,653
-	-	-	-	-	18,354,788	-	-	18,354,788
-	-	-	-	1,000	11,675	-	3,956,828	3,968,503
-	631,183	343,350	-	-	9,502,927	-	155,023	9,657,950
-	2,013,690	515,024	203,902	257,157	2,989,773	2,476,637	-	5,466,410
657,892	-	-	-	-	953,975	-	-	953,975
657,892	2,644,873	858,374	203,902	258,157	13,458,350	2,476,637	4,111,851	20,046,838
<u>\$ 657,892</u>	<u>\$ 3,058,363</u>	<u>\$ 1,021,376</u>	<u>\$ 205,739</u>	<u>\$ 279,808</u>	<u>\$ 34,558,943</u>	<u>\$2,476,637</u>	<u>\$ 4,120,194</u>	<u>\$41,155,774</u>

CITY OF CHATTANOOGA, TENNESSEE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

Year Ended June 30, 2013

	Special Revenue						
	Downtown Development	Human Services Program	Narcotics Program	State Street Aid	Community Development	Hotel/Motel Tax	River Pier Garage
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,970,247	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental:							
Federal	-	8,921,035	188,894	-	4,208,665	-	-
State	-	4,449,064	25	4,314,246	116,744	-	-
County	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Charges for services	-	54,553	-	-	-	-	326,086
Fines, forfeitures and penalties	-	-	43,739	-	-	-	-
Investment income	-	3,514	2,282	-	67,724	-	-
Contributions and donations	-	22,761	-	-	-	-	-
Sale of property	-	-	24,062	-	-	-	-
Miscellaneous	-	304	1,006,094	-	(911,208)	-	-
Total revenues	-	13,451,231	1,265,096	4,314,246	3,481,925	4,970,247	326,086
EXPENDITURES							
Current:							
General government							
General government & agencies	-	-	-	-	-	153,644	145,497
General services	-	-	-	-	-	-	-
Public safety:							
Police	-	-	418,941	-	-	-	-
Public works	-	-	-	4,280,693	-	-	-
Social services:							
Human services	-	14,524,968	-	-	-	-	-
Community development	-	-	-	-	1,990,938	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	-	14,524,968	418,941	4,280,693	1,990,938	153,644	145,497
Excess (deficiency) of revenues over (under) expenditures	-	(1,073,737)	846,155	33,553	1,490,987	4,816,603	180,589
OTHER FINANCING SOURCES (USES)							
Transfers in	-	1,033,477	196,250	-	9,288	-	-
Transfers out	-	-	-	-	(1,095,277)	(4,001,667)	-
Total other financing sources (uses)	-	1,033,477	196,250	-	(1,085,989)	(4,001,667)	-
Net change in fund balances	-	(40,260)	1,042,405	33,553	404,998	814,936	180,589
FUND BALANCES, beginning	11,780	948,750	918,760	1,102,499	1,257,653	2,340,078	477,303
FUND BALANCES, ending	\$ 11,780	\$ 908,490	\$ 1,961,165	\$ 1,136,052	\$ 1,662,651	\$ 3,155,014	\$ 657,892

Regional Planning Agency	Air Pollution Control Bureau	Scenic Cities Beautiful Commission	Tenn Valley Regional Communications	Total Special Revenue	Debt Service	Permanent Fund Library Endowment	Total Nonmajor Funds
\$ -	\$ -	\$ -	\$ -	\$ 4,970,247	\$ -	\$ -	\$ 4,970,247
104,465	425,270	-	-	529,735	-	-	529,735
180,058	313,622	-	5,597	13,817,871	-	-	13,817,871
1,201,358	-	41,000	43,290	10,165,727	-	-	10,165,727
559,430	188,548	-	192,898	940,876	513,914	-	1,454,790
108,102	-	-	638,429	746,531	-	-	746,531
-	-	-	41,940	422,579	-	-	422,579
-	-	-	-	43,739	-	-	43,739
-	-	-	-	73,520	-	452,985	526,505
-	-	322	-	23,083	-	-	23,083
-	-	-	-	24,062	-	-	24,062
1,886	-	-	212,150	309,226	-	-	309,226
<u>2,155,299</u>	<u>927,440</u>	<u>41,322</u>	<u>1,134,304</u>	<u>32,067,196</u>	<u>513,914</u>	<u>452,985</u>	<u>33,034,095</u>
3,909,383	1,413,686	74,408	-	5,696,618	-	70,604	5,767,222
-	-	-	923,003	923,003	-	-	923,003
-	-	-	-	418,941	-	-	418,941
-	-	-	-	4,280,693	-	-	4,280,693
-	-	-	-	14,524,968	-	-	14,524,968
-	-	-	-	1,990,938	-	-	1,990,938
-	-	-	-	-	13,037,072	-	13,037,072
-	-	-	-	-	7,178,691	-	7,178,691
<u>3,909,383</u>	<u>1,413,686</u>	<u>74,408</u>	<u>923,003</u>	<u>27,835,161</u>	<u>20,215,763</u>	<u>70,604</u>	<u>48,121,528</u>
<u>(1,754,084)</u>	<u>(486,246)</u>	<u>(33,086)</u>	<u>211,301</u>	<u>4,232,035</u>	<u>(19,701,849)</u>	<u>382,381</u>	<u>(15,087,433)</u>
2,247,235	270,820	5,000	-	3,752,782	21,525,787	-	25,278,569
-	-	-	-	(5,087,656)	-	-	(5,087,656)
<u>2,247,235</u>	<u>270,820</u>	<u>5,000</u>	<u>-</u>	<u>(1,334,874)</u>	<u>21,525,787</u>	<u>-</u>	<u>20,190,913</u>
493,151	(215,426)	(28,086)	211,301	2,897,161	1,823,938	382,381	5,103,480
2,151,722	1,073,800	231,988	46,856	10,561,189	652,699	3,729,470	14,943,358
<u>\$ 2,644,873</u>	<u>\$ 858,374</u>	<u>\$ 203,902</u>	<u>\$ 258,157</u>	<u>\$ 13,458,350</u>	<u>\$ 2,476,637</u>	<u>\$ 4,111,851</u>	<u>\$ 20,046,838</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 operation of the Chattanooga Metropolitan Airport.

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

CITY OF CHATTANOOGA, TENNESSEE

**COMBINING STATEMENT OF CASH FLOWS
COMPONENT UNITS**

Year Ended June 30, 2013

	Chattanooga Metropolitan Airport Authority	CARTA	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 10,104,052	\$ 7,400,380	\$ 17,504,432
Payments to suppliers	(4,213,998)	(8,097,041)	(12,311,039)
Payments to employees	(3,001,557)	(11,213,959)	(14,215,516)
Net cash from operating activities	<u>2,888,497</u>	<u>(11,910,620)</u>	<u>(9,022,123)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental payments received	-	7,528,673	7,528,673
Net cash from noncapital financing activities	<u>-</u>	<u>7,528,673</u>	<u>7,528,673</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on capital debt	(380,704)	(161,760)	(542,464)
Proceeds from issuance of note payable	-	770,564	770,564
Principal paid on capital lease	(35,633)		(35,633)
Interest paid on capital debt	(203,582)	(67,687)	(271,269)
Capital contributions	6,720,619	6,515,543	13,236,162
Net increase in revolving line of credit	-	700,000	700,000
Additions to capital assets	(8,269,982)	(2,785,421)	(11,055,403)
Passenger/customer facility charges collected	1,763,149	-	1,763,149
Net cash flows from capital and related financing activities	<u>(406,133)</u>	<u>4,971,239</u>	<u>4,565,106</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	-	-	-
Proceeds from sales and maturities of investments	-	-	-
Interest on investments	66,576	8,533	75,109
Net cash flows from investing activities	<u>66,576</u>	<u>8,533</u>	<u>75,109</u>
Net increase (decrease) in cash and cash equivalents	2,548,940	597,825	3,146,765
Cash and cash equivalents, beginning of year	<u>12,825,212</u>	<u>1,093,797</u>	<u>13,919,009</u>
Cash and cash equivalents, end of year	<u>\$ 15,374,152</u>	<u>\$ 1,691,622</u>	<u>\$ 17,065,774</u>
CLASSIFIED AS:			
Current assets	\$ 11,564,741	\$ 1,691,622	\$ 13,256,363
Restricted assets	3,809,411	-	3,809,411
	<u>\$ 15,374,152</u>	<u>\$ 1,691,622</u>	<u>\$ 17,065,774</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**COMBINING STATEMENT OF CASH FLOWS
COMPONENT UNITS**

Year Ended June 30, 2013

	Chattanooga Metropolitan Airport Authority	CARTA	Total
(continued from previous page)			
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
OPERATING INCOME (LOSS)	\$ (2,734,086)	\$ (15,216,171)	\$ (17,950,257)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES			
Depreciation and amortization	5,099,683	3,541,034	8,640,717
Gain on disposal of property and equipment	(247)	-	(247)
Bad debt expense	15,114	-	15,114
Change in operating assets and liabilities:			-
Trade receivables, net	5,442	199,893	205,335
Inventory	(59,104)	(91,146)	(150,250)
Prepaid items	(93,854)	(300,460)	(394,314)
Other assets	-	(94,017)	(94,017)
Accounts payable and accrued liabilities	671,730	(131,642)	540,088
Deferred revenue	(16,181)	-	(16,181)
Other liabilities	-	181,889	181,889
TOTAL ADJUSTMENTS	<u>5,622,583</u>	<u>3,305,551</u>	<u>8,928,134</u>
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 2,888,497</u>	<u>\$ (11,910,620)</u>	<u>\$ (9,022,123)</u>
SIGNIFICANT NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES			
Additions to property and equipment included in contracts payable	<u>\$ 3,532,681</u>	<u>\$ -</u>	<u>\$ 3,532,681</u>

CITY OF CHATTANOOGA, TENNESSEE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$111,280,000	\$111,280,000	\$111,182,245	\$ (97,755)
Payments in lieu of tax:				
PILOT CHA	99,600	99,600	103,022	3,422
PILOT TVA	1,800,000	1,800,000	1,955,139	155,139
PILOT JCT	2,300	2,300	2,280	(20)
PILOT Good Neighbors	2,800	2,800	2,808	8
PILOT Burner Systems	800	800	-	(800)
PILOT Dev Corp O Knob	500	500	480	(20)
PILOT Chattem	-	-	120,441	120,441
PILOT Covenant Transport	25,000	25,000	-	(25,000)
PILOT The Bread Factory	1,900	1,900	1,938	38
PILOT LJT of Tennessee	62,400	62,400	41,221	(21,179)
PILOT UnumProvident Corporation	30,200	30,200	30,998	798
PILOT South Market LLC	1,800	1,800	1,762	(38)
PILOT American Plastic	44,500	44,500	-	(44,500)
PILOT DuPont Sabanci	20,100	20,100	-	(20,100)
PILOT Frazier Partners	620	620	618	(2)
PILOT Invista	30,300	30,300	25,459	(4,841)
PILOT United Enertach Corp	18,000	18,000	-	(18,000)
PILOT Aerisyn Inc	-	-	30,127	30,127
PILOT TAG Manufacturing	50,900	50,900	56,913	6,013
PILOT Wm Wrigley Jr Co	58,300	58,300	40,840	(17,460)
PILOT Astec Industries	38,900	38,900	34,461	(4,439)
PILOT Blue Cross Blue Shield	930,200	930,200	952,397	22,197
PILOT East Tech Co	27,000	27,000	-	(27,000)
PILOT Heatec, Inc	5,200	5,200	14,850	9,650
PILOT Roadtec	27,800	27,800	24,699	(3,101)
PILOT Steel Warehouse of TN	51,700	51,700	45,504	(6,196)
PILOT US Express Inc	51,400	51,400	49,836	(1,564)
PILOT United Packers of Chatt	38,400	38,400	37,105	(1,295)
PILOT MK LLC	2,000	2,000	4,487	2,487
PILOT Jarnigan Road-EMJ Corp	35,700	35,700	35,326	(374)
PILOT National Print-Posters	18,300	18,300	17,043	(1,257)
PILOT Southern Champion Tray	14,400	14,400	11,391	(3,009)
PILOT Vision Chestnut Hotel Group LLC	96,100	96,100	87,988	(8,112)
PILOT Scannell- Fedex, Inc	-	-	55,986	55,986
PILOT Riverset Apartments	5,700	5,700	5,693	(7)
PILOT Westinghouse Electric Co.	49,090	49,090	63,464	14,374
PILOT U.S. Real Estate Ltd Partnership	36,150	36,150	-	(36,150)
PILOT Chit Chatt Properties	-	-	1,345	1,345
PILOT EPB	6,135,190	6,135,190	6,140,478	5,288
Interest and penalty on taxes:				
Current year	150,000	150,000	134,159	(15,841)
Prior years	867,000	867,000	1,283,658	416,658
Collection fees on delinquent taxes	200,000	200,000	279,003	79,003
Other local taxes:				
Franchise taxes	3,206,700	3,206,700	3,870,860	664,160
Liquor taxes	2,020,000	2,020,000	2,156,332	136,332
Beer taxes	5,508,000	5,508,000	5,597,518	89,518

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Year Ended June 30, 2013

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Taxes: (continued)				
Local litigation tax city court	\$ 2,900	\$ 2,900	\$ 3,009	\$ 109
Gross receipts tax	4,122,300	4,122,300	5,114,910	992,610
Corporate excise tax - intangible property	80,000	80,000	66,590	(13,410)
Total taxes	137,250,150	137,250,150	139,684,383	2,434,233
Licenses, fees and permits:				
Licenses:				
Business License Int & Pen	500	500	-	(500)
Wrecker Business License	6,700	6,700	6,542	(158)
Liquor by Drink License	153,000	153,000	154,970	1,970
Liquor by Drink Int & Pen	1,200	1,200	745	(455)
Motor Vehicle License	380,000	380,000	404,150	24,150
Original Business License Fee	24,500	24,500	25,805	1,305
Permits:				
Building Permits	1,293,500	1,293,500	1,200,667	(92,833)
Electrical Permits	290,800	290,800	304,606	13,806
Plumbing Fixtures Connection Permits	136,000	136,000	153,265	17,265
Street Cut-in Permits	200,000	200,000	304,707	104,707
Mechanical Code Permits	125,000	125,000	223,420	98,420
Hotel Permits	4,700	4,700	4,950	250
Gas Permits	25,000	25,000	32,040	7,040
Sign Permits	136,300	136,300	156,205	19,905
Taxicab Driver Permits	9,000	9,000	5,820	(3,180)
Temporary Use Permits	3,900	3,900	3,700	(200)
Going Out of Business Permits	100	100	300	200
Traffic Eng Special Events Permits	7,100	7,100	17,120	10,020
Fortwood Parking Permits	1,700	1,700	8,238	6,538
Push Cart Permits	200	200	300	100
Mobile Food Unit	-	-	300	300
Tree Ordinance Permit	-	-	350	350
Fees:				
Business License Issuance Fees	64,300	64,300	68,514	4,214
Plumbing Examiners Fees	33,000	33,000	52,220	19,220
Electrical Examiners Fees	139,900	139,900	178,840	38,940
Gas Examiners Fees	34,000	34,000	44,315	10,315
Beer Permit Application Fees	100,000	100,000	98,950	(1,050)
Mechanical Exam Fees	60,000	60,000	58,320	(1,680)
Permit Issuance Fees	43,000	43,000	45,180	2,180
Subdivision Review & Inspection Fees	13,200	13,200	17,575	4,375
Adult Entertain Application Fees	18,000	18,000	15,300	(2,700)
Zoning Letter Fees	10,400	10,400	12,675	2,275
Variance Request Fees	7,400	7,400	7,725	325
Certificate of Occupancy Fees	17,700	17,700	20,115	2,415
Sewer Verification Letter Fees	950	950	450	(500)
Code Compliance Letter Fees	700	700	1,800	1,100
Modular Home Site Investigation Fees	200	200	200	-
Plan Checking Fees	150,000	150,000	154,616	4,616
Phased Construction Plan Review Fees	43,800	43,800	2,559	(41,241)
Construction Board of Appeals Fees	1,300	1,300	1,250	(50)

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Year Ended June 30, 2013

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Licenses, fees & permits: (continued)				
Sign Board of Appeals Fees	\$ 3,700	\$ 3,700	\$ 3,600	\$ (100)
Dead Animal Pickup at Vet Fees	3,900	3,900	2,854	(1,046)
Historic Zone Construction Fee	-	-	50	50
Hardship-Appropriateness Construction Fee	-	-	125	125
Northshore Design Appeal Fee	1,600	1,600	2,100	500
Northshore-Downtown Plan Review Fee	600	600	725	125
Floodplain Variance Request Fee	1,000	1,000	-	(1,000)
Fire Permits City Code 16-29	11,000	11,000	23,200	12,200
Fire Re-Inspection of Business & Hotels	-	-	550	550
Designated revenue:				
Parking meters	-	1,478,511	1,478,511	-
Total licenses, fees & permits	3,558,850	5,037,361	5,300,519	263,158
Intergovernmental:				
State funds:				
State Operations Funds	-	-	1,921	1,921
State Operations Funds Training Supplement F&P	469,800	469,800	501,000	31,200
State Shared Ops Maintenance of Streets	320,000	320,000	289,567	(30,433)
State Shared City Alloc State Sales Tax	11,667,000	11,667,000	11,544,670	(122,330)
State Shared City Alloc State Income Tax	2,200,000	2,200,000	4,199,313	1,999,313
State Shared City Alloc State Beer Tax	88,000	88,000	82,899	(5,101)
State Shared Mixed Drink Tax	2,088,300	2,088,300	2,229,008	140,708
State Shared Telecommunications Sales Tax	9,900	9,900	14,297	4,397
State Shared Alcoholic Beverage Tax	104,100	104,100	112,935	8,835
State Shared Gas Inspection Fees	346,000	346,000	343,587	(2,413)
State Shared Commission Gross Receipts	365,500	365,500	473,787	108,287
County funds:				
Ham Co Operations Funds	-	-	4,958	4,958
Ham Co Oper Ross's Landing	1,093,700	1,093,700	1,202,944	109,244
Ham Co Shared County-wide Sales Tax	40,741,000	40,741,000	40,007,670	(733,330)
Other intergovernmental	-	-	54,333	54,333
Designated revenue:				
Ham Co Shared County-wide Sales Tax	11,639,000	11,639,000	11,405,092	(233,908)
Other	7,481,623	5,491,995	7,241,591	1,749,596
Total intergovernmental revenues	78,613,923	76,624,295	79,709,572	3,085,277
Charges for services:				
Court charges:				
Court Cost Current	257,600	257,600	296,739	39,139
Court Cost Delinquent	-	-	949	949
Court Commissions	6,500	6,500	9,308	2,808
Court Clerk's Fee Current	954,100	954,100	964,400	10,300
Court Clerk's Fee Delinquent	-	-	862	862
Court Service of Process Current	800	800	120	(680)
Court Service of Process Delinquent	-	-	100	100
Court Processing of Release Forms	17,500	17,500	22,684	5,184
Court Administrative Cost	14,100	14,100	11,899	(2,201)
Court Current State Cost	1,200	1,200	1,034	(166)

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CITY OF CHATTANOOGA, TENNESSEE

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

Year Ended June 30, 2013

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Charges for services: (continued)				
Court Copy Record Income	\$ -	\$ -	\$ 15	\$ 15
Court Translation Service Fee	-	-	14,728	14,728
Facility charges:				
Facility Rents	220,000	220,000	324,331	104,331
Property Rental Revenue	92,900	92,900	97,533	4,633
Ballfield Income	70,000	70,000	52,651	(17,349)
Skateboard Park Fees	26,300	26,300	20,572	(5,728)
Carousel Ridership	84,800	84,800	83,729	(1,071)
Walker Pavilion Rent	13,800	13,800	14,980	1,180
Coolidge Park Table Rental	500	500	4,518	4,018
Heritage Park House Rent	25,000	25,000	25,284	284
Renaissance Park Rent	-	-	3,858	3,858
Greenway Facility Rent	15,500	15,500	18,527	3,027
Fitness Center Fees	48,900	48,900	47,596	(1,304)
Dock Rental	58,000	58,000	67,128	9,128
Ross' Landing Rent	12,900	12,900	14,179	1,279
Champion's Club Fees	47,900	47,900	43,592	(4,308)
Recreation Center Rental	73,000	73,000	75,538	2,538
Carousel Room Rental	5,400	5,400	8,120	2,720
Coolidge Park Rental	12,400	12,400	6,550	(5,850)
Walnut Street Bridge Rental	-	-	550	550
Event charges:				
Preservation Fee	115,700	115,700	157,029	41,329
Box Office Fee	148,000	148,000	171,455	23,455
Ticket Stock Charge	-	-	8,508	8,508
Overtime Reimbursement	7,200	7,200	14,031	6,831
Handling Fees	-	-	6,363	6,363
Convenience Fees	-	-	70,594	70,594
Liability Insurance	-	-	2,362	2,362
Box Office Staff	-	-	13,398	13,398
Program charges:				
Program Fees	-	-	15,810	15,810
Park Event Fees	28,000	28,000	20,455	(7,545)
Kidz Kamp Fees	30,300	30,300	57,530	27,230
Sports Program Fees	18,900	18,900	16,935	(1,965)
Non-Traditional Program Fees	2,400	2,400	3,352	952
OutVenture Fees	20,000	20,000	37,958	17,958
Therapeutic Fees	3,000	3,000	2,848	(152)
Swimming Pool Fees	101,100	101,100	129,508	28,408
Arts & Culture Fees	14,300	14,300	18,242	3,942
Counter sales:				
Police Report Fees	40,700	40,700	51,048	10,348
ID Card Fees	300	300	-	(300)
Credit Card Processing Fee	88,300	88,300	137,526	49,226
Concessions	78,000	78,000	116,456	38,456
Civic Facilities Show Merchandise	11,000	11,000	23,344	12,344
Other charges:				
Financial Service EPB	7,200	7,200	7,200	-
Fire & Ambulance Service Fees	400	400	255	(145)
General Pension Admin Cost	45,000	45,000	45,000	-

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Year Ended June 30, 2013

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Charges for services: (continued)				
Returned Check Fee	\$ 6,700	\$ 6,700	\$ 4,044	\$ (2,656)
Waste Container Purchases	25,800	25,800	27,420	1,620
Non Profit Request Fee	-	-	1,300	1,300
Recycle Container Purchase	-	-	26,000	26,000
Revenue adjustments:				
Bad Debt Expense	-	-	(4,292)	(4,292)
Revenue Adjustment	-	-	(154)	(154)
Chargebacks	-	-	62	62
Over & Under	-	-	(1,511)	(1,511)
Designated revenue	1,974,715	1,974,715	2,425,099	450,384
Total charges for services	4,826,115	4,826,115	5,837,249	1,011,134
Fines, forfeitures and penalties:				
City court fines	592,300	592,300	769,656	177,356
Criminal court fines	120,000	120,000	110,500	(9,500)
Traffic court fines	448,600	448,600	132,582	(316,018)
Air pollution penalties	3,200	3,200	1,236	(1,964)
Designated revenue	1,100,000	1,100,000	364,843	(735,157)
Total fines and forfeitures	2,264,100	2,264,100	1,378,817	(885,283)
Miscellaneous:				
Investment income	445,000	445,000	538,942	93,942
Sale of property	31,900	31,900	537,974	506,074
Donations	-	-	8,307	8,307
Settlements	70,000	70,000	98,802	28,802
Departmental billings	4,179,024	4,179,024	4,160,227	(18,797)
Miscellaneous revenue	276,276	276,276	822,171	545,895
Designated revenue:				
Investment income	-	-	68,415	68,415
Sale of property	-	-	1,579	1,579
Donations	15,000	15,000	119,714	104,714
Settlements	3,600	3,600	13,100	9,500
Miscellaneous revenue	79,401	79,401	172,886	93,485
Total miscellaneous revenue	5,100,201	5,100,201	6,542,117	1,441,916
Total revenues	231,613,339	231,102,222	238,452,657	7,350,435
EXPENDITURES				
General government:				
City Council	788,233	788,233	829,432	41,199
City Judges	844,054	844,054	841,363	(2,692)
City Attorney	1,465,332	1,465,332	1,373,343	(91,989)
Internal Audit	554,681	554,681	548,265	(6,416)
Information Services:				
Information Services	4,231,051	4,231,051	4,801,829	570,778
Telephone Systems	53,144	53,144	152,576	99,432

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CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Year Ended June 30, 2013

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
General government: (continued)				
311 Call Center	\$ 618,816	\$ 618,816	\$ 579,362	\$ (39,454)
External Appropriations:				
CARCOG & Economic Dev Dist	38,544	38,544	38,535	(9)
Allied Arts Council Fund, Inc.	226,472	226,472	226,472	-
Carter Street Corporation	200,000	200,000	200,000	-
Chatt Neighborhood Enterprise	1,139,283	1,139,283	1,087,275	(52,008)
WTCI-TV Channel 45	85,000	85,000	85,000	-
Tennessee River Park	1,077,154	1,077,154	1,072,871	(4,283)
Homeless Health Care Center	25,000	25,000	25,000	-
Children's Advocacy Center	30,000	30,000	30,000	-
Community Foundation Scholarships	101,300	101,300	101,300	-
Chatt Area Urban League	40,000	40,000	40,000	-
Bessie Smith Cultural Center	54,000	54,000	54,000	-
Chatt History Center	15,200	15,200	15,200	-
Railroad Authority	16,923	16,923	15,648	(1,275)
Enterprise Center	160,500	160,500	160,500	-
Enterprise South Nature Park	682,200	682,200	587,977	(94,223)
Front Porch Alliance	22,800	22,800	-	(22,800)
Choose Chattanooga	16,900	16,900	16,900	-
Friends of Moccasin Bend Natl Park	30,000	30,000	30,000	-
ESIP Security Services	55,427	55,427	52,019	(3,408)
Alexian Brothers Senior Neighbors	12,720	12,720	12,720	-
River City Company	67,500	67,500	67,500	-
Homeless Coalition	75,000	75,000	75,000	-
Partnership Rape Crisis	56,522	56,522	56,522	-
Children's Home - Chamblis Shelter	347,500	347,500	347,500	-
Fortwood Center	55,000	55,000	55,000	-
Joe Johnson Mental Health	60,000	60,000	60,000	-
Speech & Hearing Center	67,700	67,700	67,700	-
Orange Grove	30,000	30,000	30,000	-
Signal Center	30,000	30,000	30,000	-
AIM Center, Inc	60,000	60,000	60,000	-
Bethlehem Center	25,000	25,000	25,000	-
Component Unit Appropriations:				
CARTA Subsidy	4,772,000	4,772,000	4,772,000	-
Election Expense	200,000	200,000	264,525	64,525
Unemployment Insurance	133,000	133,000	39,453	(93,547)
Contingency Fund	3,326,579	5,690,712	2,904,554	(2,786,158)
Renewal & Replacement	2,191,691	2,191,691	1,706,887	(484,804)
Audits, Dues & Surveys	423,680	423,680	117,680	(306,000)
Intergovernmental Relations	357,000	357,000	115,888	(241,112)
City Water Quality Mgmt Fees	426,371	426,371	403,988	(22,383)
Liability Insurance Premiums	730,000	730,000	730,000	-
Education Per TCA 57-4-306	-	-	1,114,504	1,114,504
Tuition Assistance Program	20,000	20,000	16,092	(3,908)
CARTA Parking Meters	-	1,478,511	1,478,511	-
Office of Sustainability Programs	-	-	8,210	8,210
Automated Traffic Enforcement	1,100,000	1,100,000	926,730	(173,270)
EPA - Brownfield Revolving Loan Brightbridge	-	-	176,189	176,189
EPA - Brownfield at TN Ave and 36th St	-	-	366,306	366,306

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Year Ended June 30, 2013

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
General government: (continued)				
ARRA - Office of Sustainability	\$ -	\$ -	\$ 169,186	\$ 169,186
Public Library	6,125,146	6,125,146	6,007,298	(117,847)
Economic Development	10,400,199	10,400,199	8,697,005	(1,703,194)
Total general government	43,664,622	47,507,266	43,866,815	(3,640,451)
Executive Office of the Mayor:				
Executive Office Admin	995,751	995,751	1,126,629	130,878
Multicultural Affairs	412,034	412,034	259,624	(152,410)
Comprehensive Gang Initiative	527,576	527,576	355,002	(172,574)
Designated expenditures:				
Go Fest	-	-	10,672	10,672
Multicultural Affairs Programs	-	-	2,832	2,832
Gang Task Force Be the Change	-	-	1,692	1,692
Gang Task Force Urban Art	-	-	7,500	7,500
Total executive office	1,935,361	1,935,361	1,763,951	(171,410)
Finance and administration:				
Finance Office	3,179,910	3,179,910	2,760,173	(419,737)
Office of the City Treasurer	977,483	977,483	793,398	(184,085)
City Court Clerk's Office	1,262,734	1,262,734	1,098,196	(164,538)
Total finance and administration	5,420,127	5,420,127	4,651,767	(768,360)
General services:				
General Services Administration	513,846	513,846	513,189	(657)
Purchasing	913,235	913,235	857,448	(55,787)
Building Maintenance	1,283,610	1,283,610	1,134,851	(148,759)
Real Estate	48,425	48,425	64,007	15,582
Farmer's Market	17,765	17,765	29,581	11,816
Designated expenditures:				
Heritage Hall & Museum	128,020	128,020	130,485	2,465
DRC Building Operations	153,879	153,879	157,704	3,825
Mobile Communications Grant	-	-	3,932	3,932
Total general services	3,058,780	3,058,780	2,891,197	(167,583)
Personnel:				
Personnel Administration	1,539,451	1,539,451	1,542,646	3,195
Insurance Officer and Programs	596,494	596,494	418,721	(177,773)
Total personnel	2,135,945	2,135,945	1,961,367	(174,578)
Neighborhood services:				
Neighborhood Services Administration	662,640	662,640	618,125	(44,515)
Codes & Community Services	1,519,056	1,519,056	1,491,757	(27,299)
Neighborhood Partners Projects & Initiatives	97,229	97,229	65,219	(32,010)
Total neighborhood services	2,278,925	2,278,925	2,175,101	(103,824)

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CITY OF CHATTANOOGA, TENNESSEE

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

Year Ended June 30, 2013

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Police:				
Police Administration	\$ 2,883,930	\$ 2,883,930	\$ 2,181,536	\$ (702,394)
Uniform Services	24,635,137	24,635,137	22,710,577	(1,924,561)
Investigative Services	9,575,862	9,575,862	9,151,713	(424,149)
Support Services	19,595,493	19,595,493	19,560,972	(34,520)
Designated expenditures:				
Reduction of Part 1 Offenses	-	-	56,508	56,508
Police Special Programs	-	-	21,463	21,463
Law Enforcement Planning	143,094	178,725	224,425	45,700
Other Police Grants	31,649	31,649	1,143,425	1,111,776
Total police	56,865,165	56,900,796	55,050,619	(1,850,177)
Fire:				
Fire Administration	915,878	915,878	620,976	(294,902)
Fire Marshall	1,539,000	1,539,000	1,470,870	(68,130)
Station Operations	32,738,974	32,738,974	31,479,960	(1,259,014)
Safety, Training and Tactical Services	2,176,593	2,176,593	2,789,408	612,815
Designated expenditures:				
Fire Programs and Grants	-	-	293,115	293,115
Total fire	37,370,445	37,370,445	36,654,329	(716,116)
Public works:				
Public Works Administration	1,081,312	1,081,312	1,105,843	24,531
City Engineer's Office	2,507,167	2,507,167	2,364,903	(142,264)
Utilities	209,357	209,357	187,283	(22,074)
Solid Waste Disposal	5,773,587	5,773,587	5,773,587	-
City-wide Services Administration	999,593	999,593	1,078,266	78,673
Emergency	999,886	999,886	1,000,110	224
Street Cleaning	2,562,163	2,562,163	2,886,808	324,645
Waste Pickup	7,239,787	7,239,787	6,863,591	(376,196)
Municipal Forestry	797,991	797,991	802,668	4,677
Land Development Office	2,869,066	2,869,066	2,741,902	(127,164)
Traffic Engineering	1,005,403	1,005,403	914,838	(90,565)
Street Lighting	3,071,462	3,071,462	3,518,283	446,821
Traffic Operations	2,249,784	2,249,784	2,142,458	(107,326)
Storm Stations	94,540	94,540	65,909	(28,631)
Designated expenditures:				
Public Works Programs	-	-	193,898	193,898
Municipal Forestry Grants and Tree Program	-	-	105,586	105,586
Other Public Works Grants	6,853,040	4,827,781	4,828,312	531
Total public works	38,314,138	36,288,879	36,574,245	285,366
Parks and recreation:				
Parks and Recreation Administration	624,669	624,669	608,104	(16,565)
Parks:				
Park Administration	1,024,840	1,024,840	1,147,127	122,287
Maintenance and Security	5,238,959	5,238,959	5,018,666	(220,293)
Chattanooga Zoo at Warner Park	676,710	676,710	670,791	(5,919)

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND

Year Ended June 30, 2013

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Parks and recreation: (continued)				
Recreation:				
Recreation Administration	\$ 1,427,475	\$ 1,427,475	\$ 1,535,692	\$ 108,217
Youth Development	202,323	202,323	262,760	60,437
Kidz Kamp	202,284	202,284	227,103	24,819
Sports Programs	193,649	193,649	221,846	28,197
Aquatics Programs	185,635	185,635	231,493	45,858
Therapeutic Programs	128,644	128,644	138,126	9,482
Fitness Center	251,712	251,712	242,044	(9,668)
Skatepark	85,377	85,377	49,439	(35,938)
Champion's Club	316,070	316,070	317,032	962
Heritage House	371	371	1,465	1,094
Summit of Softball	533,590	533,590	467,775	(65,815)
Recreation Centers	3,516,494	3,516,494	3,473,217	(43,277)
Outdoor Recreation	399,771	399,771	350,506	(49,265)
Agency Funding	100,000	100,000	100,000	-
Designated expenditures:				
Brainerd Golf Course	805,176	805,176	1,148,550	343,374
Brown Acres Golf Course	891,831	891,831	898,711	6,880
Public Art Initiative	-	-	15,000	15,000
Parks and Recreation Special Programs	-	-	38,961	38,961
Parks and Recreation Grants	155,000	155,000	80,566	(74,434)
Total parks and recreation	16,960,580	16,960,580	17,244,974	284,394
Education, arts and culture:				
EAC Administration	453,391	453,391	403,708	(49,683)
Civic Facilities:				
Civic Facilities Administration	973,903	973,903	936,537	(37,366)
Memorial Auditorium	485,406	485,406	468,090	(17,316)
Tivoli Theatre	364,519	364,519	376,428	11,909
Concessions	6,633	6,633	6,344	(289)
Arts and Culture Facilities	307,975	307,975	335,469	27,494
Cultural Arts Programs	28,842	28,842	28,406	(436)
Designated expenditures:				
EAC Special Programs	-	19,806	27,169	7,363
EAC Grants	44,952	44,952	44,952	-
Total education, arts and culture	2,665,621	2,685,427	2,627,103	(58,324)
Total expenditures	210,669,709	212,542,531	205,461,468	(7,081,063)
Excess of revenues over expenditures	20,943,630	18,559,691	32,991,189	14,431,498
OTHER FINANCING SOURCES (USES)				
Transfers in	23,498	23,498	9,349	(14,149)
Transfers out	(25,844,796)	(25,844,796)	(26,459,824)	(615,028)
Capital leases	-	-	301,493	301,493
Total other financing sources (uses)	(25,821,298)	(25,821,298)	(26,148,982)	(327,684)

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND**

Year Ended June 30, 2013

(continued from previous page)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Net change in fund balances	\$ (4,877,668)	\$ (7,261,607)	\$ 6,842,207	\$ 14,103,814
FUND BALANCES, beginning	<u>63,003,392</u>	<u>63,003,392</u>	<u>63,003,392</u>	<u>-</u>
FUND BALANCES, ending	<u>\$ 58,125,724</u>	<u>\$ 55,741,785</u>	<u>\$ 69,845,599</u>	<u>\$ 14,103,814</u>

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE - DESIGNATED REVENUES
GENERAL FUND**

Year Ended June 30, 2013

	Final Budget					
	Licenses & Permits	Intergovern- mental	Charges for Services	Fines, Forfeitures & penalties	Miscellaneous Revenue	Total
Reduction Part I Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Golf Course	-	-	1,764,600	-	3,600	1,768,200
Free Public Library	-	-	-	-	-	-
Law Enforcement Planning	-	210,374	-	-	-	210,374
Economic Development	-	11,639,000	-	-	-	11,639,000
Bessie Smith Hall Maintenance	-	62,653	-	-	-	62,653
Special Programs	1,478,511	5,164,291	9,615	1,100,000	20,557	7,772,974
Library	-	54,677	200,500	-	73,844	329,021
Total designated revenues	\$ 1,478,511	\$ 17,130,995	\$ 1,974,715	\$ 1,100,000	\$ 98,001	\$ 21,782,222

Actual						
Licenses & Permits	Intergovern- mental	Charges for Services	Fines, Forfeitures & penalties	Miscellaneous Revenue	Total	Variance Over (Under)
\$ -	\$ 17,361	\$ -	\$ -	\$ 29,525	\$ 46,886	\$ 46,886
-	-	1,685,806	-	67,593	1,753,399	(14,801)
-	-	-	-	-	-	-
-	1,367,833	-	-	17	1,367,850	1,157,476
-	11,405,092	-	-	10,393	11,415,485	(223,515)
-	62,653	-	-	-	62,653	-
1,478,511	5,739,067	524,126	364,843	148,532	8,255,079	482,105
-	54,677	215,167	-	119,635	389,479	60,458
<u>\$ 1,478,511</u>	<u>\$18,646,683</u>	<u>\$2,425,099</u>	<u>\$ 364,843</u>	<u>\$ 375,695</u>	<u>\$ 23,290,831</u>	<u>\$ 1,508,609</u>

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
DOWNTOWN DEVELOPMENT FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Final Budget- Over (Under)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
Net change in fund balances	-	-	-	-
FUND BALANCES, beginning	11,780	11,780	11,780	-
FUND BALANCES, ending	<u>\$ 11,780</u>	<u>\$ 11,780</u>	<u>\$ 11,780</u>	<u>\$ -</u>

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
HUMAN SERVICES PROGRAM FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 9,121,042	\$ 9,121,042	\$ 8,921,035	\$ (200,007)
State of Tennessee funds	4,939,027	4,933,214	4,449,064	(484,150)
United Way	38,820	38,820	1,501	(37,319)
Project Warm Neighbors	18,000	18,000	15,246	(2,754)
Day care fees	68,800	68,800	54,553	(14,247)
Donations	35,000	35,000	6,014	(28,986)
Investment income	7,200	7,200	3,514	(3,686)
Miscellaneous	-	-	304	304
Total revenues	14,227,888	14,222,075	13,451,231	(770,844)
EXPENDITURES				
Administration	879,920	879,920	746,605	(133,315)
Headstart program	9,000,066	9,000,066	8,752,901	(247,165)
Day care	556,175	556,175	534,036	(22,139)
Food program	131,012	131,012	137,611	6,599
Foster grandparent program	509,761	509,761	507,540	(2,221)
Low-income energy assistance	3,037,458	3,037,458	3,011,148	(26,310)
Community services block grant	780,208	780,208	601,343	(178,865)
Title II commodities	67,000	67,000	62,719	(4,281)
Emergency food and shelter	37,020	37,020	36,815	(205)
Other programs	96,444	96,444	91,056	(5,388)
Capital outlay	200,749	200,749	43,194	(157,555)
Total expenditures	15,295,813	15,295,813	14,524,968	(770,844)
Excess (deficiency) of revenues over (under) expenditures	(1,067,924)	(1,073,737)	(1,073,737)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	1,033,477	1,033,477	1,033,477	-
Total other financing sources (uses)	1,033,477	1,033,477	1,033,477	-
Net change in fund balances	(34,447)	(40,260)	(40,260)	-
FUND BALANCES, beginning	948,750	948,750	948,750	-
FUND BALANCES, ending	<u>\$ 914,303</u>	<u>\$ 908,490</u>	<u>\$ 908,490</u>	<u>\$ -</u>

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
NARCOTICS PROGRAM FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 50,000	\$ 50,000	\$ 188,894	\$ 138,894
State of Tennessee funds	12,000	12,000	25	(11,975)
Confiscations	200,000	700,000	1,001,917	301,917
Investment income	-	-	2,282	2,282
Miscellaneous	50,000	50,000	71,978	21,978
Total revenues	312,000	812,000	1,265,096	453,096
EXPENDITURES				
Narcotics program	312,000	812,000	144,565	(667,435)
Capital outlay	-	-	274,376	274,376
Total expenditures	312,000	812,000	418,941	(393,059)
Excess (deficiency) of revenues over (under) expenditures	-	-	846,155	846,155
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	196,250	196,250
Total other financing sources (uses)	-	-	196,250	196,250
Net change in fund balances	-	-	1,042,405	1,042,405
FUND BALANCES, beginning	918,760	918,760	918,760	-
FUND BALANCES, ending	\$ 918,760	\$ 918,760	\$ 1,961,165	\$ 1,042,405

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
STATE STREET AID FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
State of Tennessee funds	\$ 4,280,000	\$ 4,280,000	\$ 4,314,246	\$ 34,246
Total revenues	4,280,000	4,280,000	4,314,246	34,246
EXPENDITURES				
Salaries and wages	2,031,873	2,031,873	1,955,300	(76,573)
Fringe benefits	1,064,102	1,064,102	1,073,683	9,581
Purchased services	63,800	63,800	61,117	(2,683)
Vehicle operations	745,000	745,000	989,541	244,541
Materials and supplies	375,918	375,918	200,664	(175,254)
Other expense	-	-	388	388
Total expenditures	4,280,693	4,280,693	4,280,693	-
Net change in fund balances	(693)	(693)	33,553	34,246
FUND BALANCES, beginning	1,102,499	1,102,499	1,102,499	-
FUND BALANCES, ending	\$ 1,101,806	\$ 1,101,806	\$ 1,136,052	\$ 34,246

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
COMMUNITY DEVELOPMENT FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 2,572,035	\$ 2,572,035	\$ 4,208,665	\$ 1,636,630
State of Tennessee funds	84,000	84,000	116,744	32,744
Investment income	-	-	67,724	67,724
Miscellaneous	648,916	648,916	(911,208)	(1,560,124)
Total revenues	3,304,951	3,304,951	3,481,925	176,974
EXPENDITURES				
Administration	386,147	386,147	427,361	41,214
Community development programs	449,000	449,000	1,178,413	729,413
Home investment programs	1,081,717	1,081,717	1,660,543	578,826
Emergency shelter programs	84,000	84,000	25,373	(58,627)
Other programs	208,500	208,500	(1,302,176)	(1,510,676)
Capital outlay	-	-	1,424	1,424
Total expenditures	2,209,364	2,209,364	1,990,938	(218,426)
Excess (deficiency) of revenues over (under) expenditures	1,095,587	1,095,587	1,490,987	395,400
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	9,288	9,288
Transfers out	(1,095,587)	(1,095,587)	(1,095,277)	310
Total other financing sources (uses)	(1,095,587)	(1,095,587)	(1,085,989)	9,598
Net change in fund balances	-	-	404,998	404,998
FUND BALANCES, beginning	1,257,653	1,257,653	1,257,653	-
FUND BALANCES, ending	\$ 1,257,653	\$ 1,257,653	\$ 1,662,651	\$ 404,998

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
HOTEL/MOTEL TAX FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Hotel/Motel tax	\$ 4,949,000	\$ 4,949,000	\$ 4,970,247	\$ 21,247
Total revenues	4,949,000	4,949,000	4,970,247	21,247
EXPENDITURES				
Contracted services	135,645	135,645	135,644	(1)
Capital outlay	18,000	18,000	18,000	-
Total expenditures	153,645	153,645	153,644	(1)
Excess (deficiency) of revenues over (under) expenditures	4,795,355	4,795,355	4,816,603	21,248
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,795,355)	(4,795,355)	(4,001,667)	793,688
Total other financing sources (uses)	(4,795,355)	(4,795,355)	(4,001,667)	793,688
Net change in fund balances	-	-	814,936	814,936
FUND BALANCES, beginning	2,340,078	2,340,078	2,340,078	-
FUND BALANCES, ending	\$ 2,340,078	\$ 2,340,078	\$ 3,155,014	\$ 814,936

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
RIVER PIER GARAGE FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Parking garage income	\$ 250,000	\$ 250,000	\$ 326,086	\$ 76,086
Total revenues	250,000	250,000	326,086	76,086
EXPENDITURES				
Contracted services	250,000	250,000	145,497	(104,503)
Capital outlay	-	-	-	-
Total expenditures	250,000	250,000	145,497	(104,503)
Net change in fund balances	-	-	180,589	180,589
FUND BALANCES, beginning	477,303	477,303	477,303	-
FUND BALANCES, ending	\$ 477,303	\$ 477,303	\$ 657,892	\$ 180,589

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
REGIONAL PLANNING AGENCY FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 160,000	\$ 160,000	\$ 180,058	\$ 20,058
State of Tennessee funds	1,901,271	1,133,597	1,201,358	67,761
Hamilton County funds	559,430	559,430	559,430	-
Other intergovernmental	-	-	108,102	108,102
Miscellaneous	90,000	90,000	106,351	16,351
Total revenues	2,710,701	1,943,027	2,155,299	212,272
EXPENDITURES				
Administration	2,550,434	2,550,434	2,226,536	(323,898)
Transportation planning	2,669,771	1,587,350	1,482,677	(104,673)
Brownfield cleanups	-	-	180,076	180,076
Other program	-	-	742	742
Capital outlay	35,500	28,500	19,352	(9,148)
Total expenditures	5,255,705	4,166,284	3,909,383	(256,902)
Excess (deficiency) of revenues over (under) expenditures	<u>(2,545,004)</u>	<u>(2,223,257)</u>	<u>(1,754,084)</u>	<u>469,174</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,540,988	2,408,988	2,247,235	(161,753)
Total other financing sources (uses)	2,540,988	2,408,988	2,247,235	(161,753)
Net change in fund balances	(4,016)	185,731	493,151	307,421
FUND BALANCES, beginning	2,151,722	2,151,722	2,151,722	-
FUND BALANCES, ending	<u>\$ 2,147,706</u>	<u>\$ 2,337,453</u>	<u>\$ 2,644,873</u>	<u>\$ 307,421</u>

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
AIR POLLUTION CONTROL FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 469,058	\$ 265,442	\$ 313,622	\$ 48,180
Hamilton County funds	188,548	188,548	188,548	-
Permits	473,450	473,450	425,270	(48,180)
Total revenues	<u>1,131,056</u>	<u>927,440</u>	<u>927,440</u>	<u>-</u>
EXPENDITURES				
Operations	1,417,700	1,424,992	1,297,837	(127,155)
Special programs	-	-	108,283	108,283
Capital outlay	-	7,500	7,566	66
Total expenditures	<u>1,417,700</u>	<u>1,432,492</u>	<u>1,413,686</u>	<u>(18,806)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(286,644)</u>	<u>(505,052)</u>	<u>(486,246)</u>	<u>18,806</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	289,626	289,626	270,820	(18,806)
Total other financing sources (uses)	<u>289,626</u>	<u>289,626</u>	<u>270,820</u>	<u>(18,806)</u>
Net change in fund balances	2,982	(215,426)	(215,426)	-
FUND BALANCES, beginning	<u>1,073,800</u>	<u>1,073,800</u>	<u>1,073,800</u>	<u>-</u>
FUND BALANCES, ending	<u>\$ 1,076,782</u>	<u>\$ 858,374</u>	<u>\$ 858,374</u>	<u>\$ -</u>

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
SCENIC CITIES BEAUTIFUL COMMISSION FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
State of Tennessee funds	\$ 42,200	\$ 41,000	\$ 41,000	\$ -
Doncations	500	322	322	-
Total revenues	42,700	41,322	41,322	-
EXPENDITURES				
Operations	74,475	74,408	74,408	-
Total expenditures	74,475	74,408	74,408	-
Excess (deficiency) of revenues over (under) expenditures	(31,775)	(33,086)	(33,086)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000	5,000	5,000	-
Total other financing sources (uses)	5,000	5,000	5,000	-
Net change in fund balances	(26,775)	(28,086)	(28,086)	-
FUND BALANCES, beginning	231,988	231,988	231,988	-
FUND BALANCES, ending	\$ 205,213	\$ 203,902	\$ 203,902	\$ -

CITY OF CHATTANOOGA, TENNESSEE

BUDGETARY COMPARISON SCHEDULE

SPECIAL REVENUE FUND

TENNESSEE VALLEY REGIONAL COMMUNICATIONS FUND

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
State of Tennessee funds	\$ 39,785	\$ 39,785	\$ 43,290	\$ 3,505
Hamilton County funds	191,818	191,818	192,898	1,080
Other intergovernmental	682,110	682,110	638,430	(43,680)
Charges for services	94,592	94,592	41,940	(52,652)
Miscellaneous	2,195	2,195	217,746	215,551
Total revenues	1,010,500	1,010,500	1,134,304	123,804
EXPENDITURES				
Operations	1,010,853	1,010,853	923,003	(87,850)
Total expenditures	1,010,853	1,010,853	923,003	(87,850)
Net change in fund balances	(353)	(353)	211,301	211,654
FUND BALANCES, beginning	46,856	46,856	46,856	-
FUND BALANCES, ending	<u>\$ 46,503</u>	<u>\$ 46,503</u>	<u>\$ 258,157</u>	<u>\$ 211,654</u>

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND**

Year Ended June 30, 2013

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Hamilton County funds	\$ 473,170	\$ 473,170	\$ 513,914	\$ 40,744
Total revenues	473,170	473,170	513,914	40,744
EXPENDITURES				
Principal retirement	14,828,126	14,828,126	13,037,072	(1,791,054)
Interest	7,302,688	7,302,688	7,062,764	(239,924)
Fiscal charges	110,000	110,000	115,927	5,927
Total expenditures	22,240,814	22,240,814	20,215,763	(2,025,051)
Excess (deficiency) of revenues over (under) expenditures	(21,767,644)	(21,767,644)	(19,701,849)	2,065,795
OTHER FINANCING SOURCES (USES)				
Transfers in	21,767,643	21,767,643	21,525,787	(241,856)
Total other financing sources (uses)	21,767,643	21,767,643	21,525,787	(241,856)
Net change in fund balances	-	-	1,823,938	1,823,939
FUND BALANCES, beginning	652,699	652,699	652,699	-
FUND BALANCES, ending	\$ 652,699	\$ 652,699	\$ 2,476,637	\$ 1,823,939

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 INVESTMENTS BY FUND

June 30, 2013

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount</u>
GENERAL FUND			
Federal Farm Credit Bank	0.25%	11/28/2014	<u>\$ 25,551,977</u>
Total governmental fund investments excluding permanent funds			<u><u>\$ 25,551,977</u></u>
ENTERPRISE FUNDS			
Interceptor Sewer Fund:			
Federal Farm Credit Bank	0.25%	11/28/2014	<u>\$ 26,372,912</u> <u>26,372,912</u>
Chattanooga Downtown Redevelopment Corporation			
Federal National Mortgage Association Discount	0.00%	7/1/2013	<u>9,669,909</u> <u>9,669,909</u>
Total enterprise fund investments			<u><u>\$ 36,042,821</u></u>

CITY OF CHATTANOOGA, TENNESSEE

COMBINED SCHEDULE OF CHANGES IN TAXES RECEIVABLE

Year Ended June 30, 2013

TAX YEAR (1)	Property Taxes Receivable Balance June 30, 2012	Property Tax Levied	Anticipated Current Year Levy (2)	Net Pick-Ups and Charge-Offs	Collections	Property Taxes Receivable Balance June 30, 2013	Allowance for Uncollectibles	Net Receivable Balance June 30, 2013
2013	\$ -	\$ -	\$ 109,176,195	\$ -	\$ -	\$ 109,176,195		\$ 109,176,195
2012	-	112,552,779	-	(723,577)	105,385,911	6,443,291	709,406	5,733,885
2011	6,174,452	-	-	72,066	3,812,260	2,434,258	579,597	1,854,661
2010	2,466,424	-	-	(132,171)	938,181	1,396,072	561,500	834,572
2009	1,420,285	-	-	(150,575)	746,459	523,251	419,752	103,499
2008	620,073	-	-	(124,708)	88,168	407,197	385,046	22,151
2007	320,426	-	-	(10,807)	22,086	287,533	287,533	-
2006	212,996	-	-	(8,139)	6,117	198,740	198,740	-
2005	321,063	-	-	(2,009)	1,542	317,512	317,512	-
2004	264,606	-	-	(42)	352	264,212	264,212	-
2003	195,922	-	-	(55)	217	195,650	195,650	-
	<u>\$ 11,996,247</u>	<u>\$ 112,552,779</u>	<u>\$ 109,176,195</u>	<u>\$ (1,080,017)</u>	<u>\$ 111,001,293</u>	<u>\$ 121,643,911</u>	<u>\$ 3,918,948</u>	<u>\$ 117,724,963</u>

Note:

- (1) All years prior to 2012 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 REQUIRMENTS TO MATURITY

June 30, 2013

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
GOVERNMENTAL ACTIVITIES			
2014	\$ 12,955,555	\$ 6,666,592	\$ 19,622,147
2015	16,020,338	6,309,453	22,329,791
2016	13,380,047	5,895,460	19,275,507
2017	11,874,769	5,494,987	17,369,756
2018	13,224,014	5,127,293	18,351,307
2019	11,573,546	4,693,754	16,267,300
2020	11,711,758	4,285,676	15,997,434
2021	12,015,707	3,958,732	15,974,439
2022	12,325,741	3,510,530	15,836,271
2023	12,636,752	3,077,978	15,714,730
2024	12,862,054	2,568,639	15,430,693
2025	11,640,054	2,100,959	13,741,013
2026	11,851,639	1,618,292	13,469,931
2027	9,306,639	1,109,808	10,416,447
2028	6,710,000	791,894	7,501,894
2029	6,810,000	597,294	7,407,294
2030	4,760,000	363,200	5,123,200
2031	4,320,000	172,800	4,492,800
	<u>195,978,613</u>	<u>58,343,341</u>	<u>254,321,954</u>
BUSINESS-TYPE ACTIVITIES			
2014	25,818,803	21,714,167	47,532,970
2015	27,267,586	20,794,291	48,061,877
2016	26,203,745	19,797,502	46,001,247
2017	24,963,911	18,775,412	43,739,323
2018	25,660,673	17,690,820	43,351,493
2019	24,112,626	16,557,444	40,670,070
2020	19,871,328	15,554,654	35,425,982
2021	20,791,045	14,644,888	35,435,933
2022	21,714,204	13,675,963	35,390,167
2023	22,639,976	12,719,113	35,359,089
2024	23,588,467	11,744,942	35,333,409
2025	24,147,486	10,666,863	34,814,349
2026	22,850,736	9,587,153	32,437,889
2027	23,251,149	8,504,641	31,755,790
2028	23,523,776	7,390,455	30,914,231
2029	25,185,364	6,204,257	31,389,621
2030	26,417,552	4,946,897	31,364,449
2031	27,705,376	3,626,130	31,331,506
2032	18,971,123	2,480,989	21,452,112
2033	19,685,000	1,525,625	21,210,625
2034	20,670,000	516,750	21,186,750
	<u>495,039,926</u>	<u>239,118,956</u>	<u>734,158,882</u>
Total primary government indebtedness	<u>\$ 691,018,539</u>	<u>\$ 297,462,297</u>	<u>\$ 988,480,836</u>

CITY OF CHATTANOOGA, TENNESSEE

SUMMARY SCHEDULE OF DEBT SERVICE REQUIRMENTS TO MATURITY

June 30, 2013

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
COMPONENT UNITS			
2014	\$ 686,120	\$ 223,773	\$ 909,893
2015	718,218	191,674	909,892
2016	655,953	160,171	816,124
2017	447,996	137,265	585,261
2018	455,420	121,172	576,592
2019	<u>3,127,546</u>	<u>88,269</u>	<u>3,215,815</u>
Total component units indebtedness	<u>\$ 6,091,253</u>	<u>\$ 922,324</u>	<u>\$ 7,013,577</u>

CITY OF CHATTANOOGA, TENNESSEE

ANALYSIS OF GENERAL OBLIGATION DEBT

June 30, 2013

	Outstanding July 1, 2012	Interest Paid FY2013	Issued FY2013	Retired FY2013	Refunded FY2013	Outstanding June 30, 2013	Maturing FY 2014	Interest Payable FY 2014
GOVERNMENTAL ACTIVITIES								
Serial Bonds:								
1998 Public Improvement Refunding	\$ 1,999,700	\$ 97,416	\$ -	\$ 288,300	\$ -	\$ 1,711,400	\$ 304,600	\$ 81,853
2002 Municipal Public Refunding	3,390,000	141,091	-	805,000	-	2,585,000	840,000	98,581
2002 Series A Refunding	678,855	20,023	-	364,264	-	314,591	160,055	9,537
2005A Municipal Public Improvement Refunding	13,466,162	599,323	-	1,328,320	-	12,137,842	1,396,851	546,566
2005A Hotel-Motel Tax Pledge Refunding	5,378,495	213,033	-	1,245,000	-	4,133,495	400	188,126
2006A Municipal Public Improvement	15,549,597	618,097	-	1,036,640	-	14,512,957	1,036,640	576,631
2007A Municipal Public Refunding	14,520,000	690,782	-	-	-	14,520,000	-	690,805
2009 Series A General Obligation	38,590,000	1,421,588	-	2,270,000	-	36,320,000	2,270,000	1,353,488
2010 Series A GO Bond	6,045,000	202,138	-	340,000	-	5,705,000	340,000	195,337
2010 Series B Refunding Hotel Motel Tax Pledge	28,349,877	968,621	-	987,695	-	27,362,182	2,087,531	948,867
2010 Series B Refunding GO bonds	4,515,123	154,267	-	157,305	-	4,357,818	332,469	151,121
2010 Series C Recovery Zone Bonds	6,155,000	199,400	-	345,000	-	5,810,000	345,000	192,500
2011 Series A General Obligation	26,495,000	838,925	-	1,770,000	-	24,725,000	1,770,000	741,575
2011 Series B Refunding Hotel Motel Tax Pledge	15,595,750	587,318	-	-	-	15,595,750	-	587,319
2011 SeriesB Refunding GO bonds	1,949,250	73,406	-	-	-	1,949,250	-	73,407
Total serial bonds	182,677,809	6,825,428	-	10,937,524	-	171,740,285	10,883,546	6,435,713
Notes Payable:								
1999 Fire Hall Land Note	9,478	686	-	4,953	-	4,525	4,525	198
2003 TML Bond Fund	2,493,161	8,777	-	383,142	-	2,110,019	395,854	8,282
2004 TML Bond Fund	16,548,878	58,954	128,416	1,205,903	-	15,471,391	1,238,123	60,221
2008 Hennen Land Note	323,821	-	-	81,257	-	242,564	56,968	-
2008 HUD Section 108 Loan Program	3,661,000	162,434	-	305,000	-	3,356,000	305,000	150,508
2009 IDB Foreign Trade Zone	27,871	-	-	12,000	-	15,871	15,871	-
2010 VAAP Land Note	2,750,000	-	-	-	-	2,750,000	-	-
Total notes payable	25,814,209	230,851	128,416	1,992,255	-	23,950,370	2,016,341	219,209
Capital leases payable:								
2009 Golf Course Capital Lease	93,758	3,186	-	93,758	-	-	-	-
2013 Golf Course Capital Lease	-	3,299	301,493	13,535	-	287,958	55,668	11,670
Total capital leases payable	93,758	6,485	301,493	107,293	-	287,958	55,668	11,670
Total governmental activities	\$ 208,585,776	\$ 7,062,764	\$ 429,909	\$ 13,037,072	\$ -	\$195,978,613	\$12,955,555	\$ 6,666,592

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

ANALYSIS OF GENERAL OBLIGATION DEBT

June 30, 2013

(continued from previous page)

	Outstanding July 1, 2012	Interest Paid FY2013	Issued FY2013	Retired FY2013	Refunded FY2013	Outstanding June 30, 2013	Maturing FY 2014	Interest Payable FY 2014
BUSINESS TYPE ACTIVITIES:								
Interceptor Sewer System:								
Serial Bonds:								
1998 Sewer & Sewage Facilities Refunding	\$ 7,815,300	\$ 380,727	\$ -	\$ 1,126,700	\$ -	\$ 6,688,600	\$ 1,190,400	\$ 319,904
2002 Municipal Public Refunding	7,183,791	270,995	-	2,932,214	-	4,251,577	3,076,577	125,571
2002 Series A Refunding	3,626,145	106,956	-	1,945,736	-	1,680,409	854,945	50,943
2005A Municipal Public Improvement Refunding	11,008,029	550,031	-	9,335	-	10,998,694	7,263	549,708
Total serial bonds	<u>29,633,265</u>	<u>1,308,709</u>	<u>-</u>	<u>6,013,985</u>	<u>-</u>	<u>23,619,280</u>	<u>5,129,185</u>	<u>1,046,126</u>
Notes payable:								
1992 CSO State Revolving Loan	129,206	1,934	-	129,206	-	-	-	-
1998 State of Georgia Revolving Loan	2,977,924	113,163	-	400,255	-	2,577,669	416,507	96,911
2003 State Revolving Loan	27,889,153	806,507	-	1,811,365	-	26,077,788	1,865,637	752,232
2007 State Revolving Loan	12,631,963	346,032	-	502,836	-	12,129,127	517,044	331,824
2011 State Revolving Loan	-	28,474	5,306,601	-	-	5,306,601	1,083,000	106,132
Total notes payable	<u>43,628,246</u>	<u>1,296,110</u>	<u>5,306,601</u>	<u>2,843,662</u>	<u>-</u>	<u>46,091,185</u>	<u>3,882,188</u>	<u>1,287,099</u>
Capital leases payable:								
2001 Capital Lease City of Collegedale	67,834	3,520	-	30,133	-	37,701	32,138	1,515
Total capital leases payable	<u>67,834</u>	<u>3,520</u>	<u>-</u>	<u>30,133</u>	<u>-</u>	<u>37,701</u>	<u>32,138</u>	<u>1,515</u>
Total interceptor sewer system	<u>\$ 73,329,345</u>	<u>\$ 2,608,339</u>	<u>\$ 5,306,601</u>	<u>\$ 8,887,780</u>	<u>\$ -</u>	<u>\$ 69,748,166</u>	<u>\$ 9,043,511</u>	<u>\$ 2,334,740</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

ANALYSIS OF GENERAL OBLIGATION DEBT

June 30, 2013

(continued from previous page)

	Outstanding July 1, 2012	Interest Paid FY2013	Issued FY2013	Retired FY2013	Refunded FY2013	Outstanding June 30, 2013	Maturing FY 2014	Interest Payable FY 2014
Solid Waste & Sanitation Fund:								
Serial Bonds:								
2002 Municipal Public Improvement Refunding	\$ 2,095,351	\$ 81,173	\$ -	\$ 1,020,308	\$ -	\$ 1,075,043	\$ 1,075,043	\$ 26,876
2005A Municipal Public Improvement Refunding	8,354,735	404,932	-	231,365	-	8,123,370	241,895	395,770
2006A Municipal Public Improvement	4,250,404	168,954	-	283,361	-	3,967,043	283,360	157,619
2007A Municipal Public Improvement Refunding	2,480,000	117,990	-	-	-	2,480,000	-	117,990
Total serial bonds	17,180,490	773,049	-	1,535,034	-	15,645,456	1,600,298	698,255
Notes payable:								
2003 TML Bond Fund	252,840	890	-	38,858	-	213,982	40,146	826
2004 TML Bond Fund	405,441	1,423	-	29,097	-	376,344	29,877	1,477
Total Notes Payable	658,281	2,313	-	67,955	-	590,326	70,023	2,303
Total Solid Waste & Sanitation Fund	17,838,771	775,362	-	1,602,989	-	16,235,782	1,670,321	700,558
Water Quality Fund								
Serial Bonds:								
2002 Municipal Public Improvement Refunding	1,565,856	60,661	-	762,476	-	803,380	803,380	20,085
2005A Municipal Public Improvement Refunding	5,212,579	256,737	-	70,981	-	5,141,598	73,591	253,938
2007A Municipal Public Improvement Refunding	750,000	35,682	-	-	-	750,000	-	35,683
Total serial bonds	7,528,435	353,080	-	833,457	-	6,694,978	876,971	309,706
Notes payable:								
1992 CSO State Revolving Loan	129,207	1,934	-	129,207	-	-	-	-
Total Notes Payable	129,207	1,934	-	129,207	-	-	-	-
Total Water Quality Fund	7,657,642	355,014	-	962,664	-	6,694,978	876,971	309,706
Total Business-Type Activities	98,825,758	3,738,715	5,306,601	11,453,433	-	92,678,926	11,590,803	3,345,004
TOTAL GENERAL OBLIGATION DEBT	\$ 307,411,534	\$10,801,479	\$ 5,736,510	\$ 24,490,505	\$ -	\$288,657,539	\$24,546,358	\$ 10,011,596

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, 2013

	Outstanding July 1, 2012	Interest Paid FY2013	Issued FY2013	Retired FY2013	Refunded FY2013	Outstanding June 30, 2013	Maturing FY 2014	Interest Payable FY 2014
PRIMARY GOVERNMENT:								
Electric Power Board								
Revenue Bonds:								
2006B Electric System Refunding Revenue Bonds	\$ 23,430,000	\$ 922,156	\$ -	\$ 1,770,000	\$ -	\$ 21,660,000	\$ 1,755,000	\$ 851,656
2006A Electric System Revenue Bonds	36,670,000	1,568,625	-	1,195,000	-	35,475,000	1,245,000	1,513,600
2008A Electric System Revenue Bonds	219,830,000	10,764,500	-	-	-	219,830,000	3,000,000	10,719,500
Total Revenue Bonds	<u>279,930,000</u>	<u>13,255,281</u>	<u>-</u>	<u>2,965,000</u>	<u>-</u>	<u>276,965,000</u>	<u>6,000,000</u>	<u>13,084,756</u>
Notes Payable								
2011 Secured Term Note - Telecom	14,412,000	356,000	-	14,412,000	-	-	-	-
2011 Secured Term Note - Internet	7,313,000	206,227	-	7,313,000	-	-	-	-
2013 Secured Term Note - Internet	-	-	11,500,000	639,000	-	10,861,000	3,833,000	116,213
Total Notes Payable	<u>21,725,000</u>	<u>562,227</u>	<u>11,500,000</u>	<u>22,364,000</u>	<u>-</u>	<u>10,861,000</u>	<u>3,833,000</u>	<u>116,213</u>
Total Electric Power Board	<u>301,655,000</u>	<u>13,817,508</u>	<u>11,500,000</u>	<u>25,329,000</u>	<u>-</u>	<u>287,826,000</u>	<u>9,833,000</u>	<u>13,200,969</u>
Chatt Downtown Redevelopment Coproration								
Revenue Bonds:								
2007 Chatt Lease Rental Rev Ref Bonds	52,485,000	2,432,575	-	3,555,000	-	48,930,000	90,000	2,341,900
2010 Chatt Lease Rental Rev Ref Bonds	66,290,000	2,904,144	-	685,000	-	65,605,000	4,305,000	2,826,294
Total Chatt. Downtown Redevel. Corp.	<u>118,775,000</u>	<u>5,336,719</u>	<u>-</u>	<u>4,240,000</u>	<u>-</u>	<u>114,535,000</u>	<u>4,395,000</u>	<u>5,168,194</u>
Total Primary Government	<u>\$ 727,841,534</u>	<u>\$29,955,706</u>	<u>\$17,236,510</u>	<u>\$ 54,059,505</u>	<u>\$ -</u>	<u>\$691,018,539</u>	<u>\$38,774,358</u>	<u>\$ 28,380,759</u>
COMPONENT UNITS								
Metropolitan Airport Authority:								
Revenue Bonds:								
2009 Refunding	\$ 5,630,575	\$ 195,885	\$ -	\$ 380,704	\$ -	\$ 5,249,871	\$ 394,599	\$ 181,994
Capital leases payable:								
2012 Fuel Facility Capital Lease	186,643	7,697	-	35,633	-	\$ 151,010	44,930	7,066
Total Metropolitan Airport Authority	<u>5,817,218</u>	<u>203,582</u>	<u>-</u>	<u>416,337</u>	<u>-</u>	<u>5,400,881</u>	<u>439,529</u>	<u>189,060</u>
CARTA								
Note Payable:								
Republic Parking System, Inc.	-	13,576	770,564	80,192	-	690,372	246,591	34,713
Total CARTA	<u>-</u>	<u>13,576</u>	<u>770,564</u>	<u>80,192</u>	<u>-</u>	<u>690,372</u>	<u>246,591</u>	<u>34,713</u>
Total Component Units	<u>\$ 5,817,218</u>	<u>\$ 217,158</u>	<u>\$ 770,564</u>	<u>\$ 496,529</u>	<u>\$ -</u>	<u>\$ 6,091,253</u>	<u>\$ 686,120</u>	<u>\$ 223,773</u>

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

DIRECT INDEBTEDNESS

Fiscal Year Ended	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	1998 Municipal Public Improvement Refunding	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	10,027	392,027
			<u>1,711,400</u>	<u>234,832</u>	<u>1,946,232</u>
2014	1999 Fire Hall Land Note	9.500%	4,525	198	4,723
			<u>4,525</u>	<u>198</u>	<u>4,723</u>
2014	2002 Municipal Public Improvement Refunding	5.000%	840,000	98,581	938,581
2015		4.380%	855,000	58,753	913,753
2016		4.500%	890,000	20,025	910,025
			<u>2,585,000</u>	<u>177,359</u>	<u>2,762,359</u>
2014	2002 Series A Refunding	4.000%	160,055	9,537	169,592
2015		4.100%	154,536	3,168	157,704
			<u>314,591</u>	<u>12,705</u>	<u>327,296</u>
2014	2003 Note Payable - Tennessee Municipal Bond Fund	0.393%	395,854	8,282	404,136
2015		0.393%	408,565	6,728	415,293
2016		0.393%	421,276	5,124	426,400
2017		0.393%	434,895	3,471	438,366
2018		0.393%	449,429	1,764	451,193
		<u>2,110,019</u>	<u>25,369</u>	<u>2,135,388</u>	
2014	2004 Note Payable - Tennessee Municipal Bond Fund	0.393%	1,238,123	60,221	1,298,344
2015		0.393%	1,271,322	55,362	1,326,684
2016		0.393%	1,305,497	50,372	1,355,869
2017		0.393%	1,340,649	45,248	1,385,897
2018		0.393%	1,375,801	39,985	1,415,786
2019		0.393%	1,412,905	34,585	1,447,490
2020		0.393%	1,450,986	29,040	1,480,026
2021		0.393%	1,489,067	23,345	1,512,412
2022		0.393%	1,529,101	17,500	1,546,601
2023		0.393%	1,570,112	11,498	1,581,610
2024		0.393%	1,359,414	5,336	1,364,750
2025	0.393%	128,414	495	128,909	
		<u>15,471,391</u>	<u>372,987</u>	<u>15,844,378</u>	

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2005 A Hotel-Motel Tax Refunding	3.75%	\$ 400	\$ 188,126	\$ 188,526
2015		5.00%	393	188,108	188,501
2016		5.00%	14,336	187,740	202,076
2017		5.00%	16,000	186,982	202,982
2018		5.00%	16,500	186,169	202,669
2019		5.00%	1,967,390	136,572	2,103,962
2020		4.13%	2,118,476	43,694	2,162,170
			<u>4,133,495</u>	<u>1,117,391</u>	<u>5,250,886</u>
2014	2005 Series A Refunding	3.75%	1,396,851	546,566	1,943,417
2015		5.00%	1,586,822	480,705	2,067,527
2016		5.00%	1,673,199	399,204	2,072,403
2017		5.00%	1,759,427	313,388	2,072,815
2018		5.00%	1,859,275	222,921	2,082,196
2019		5.00%	1,956,612	127,524	2,084,136
2020		4.13%	1,905,656	39,304	1,944,960
			<u>12,137,842</u>	<u>2,129,612</u>	<u>14,267,454</u>
2014	2006 A Municipal Public Improvement	4.00%	1,036,640	576,631	1,613,271
2015		4.00%	1,036,640	535,165	1,571,805
2016		5.00%	1,036,640	488,517	1,525,157
2017		4.00%	1,036,640	441,868	1,478,508
2018		4.00%	1,036,640	400,402	1,437,042
2019		4.00%	1,036,639	358,937	1,395,576
2020		4.13%	1,036,640	316,823	1,353,463
2021		4.25%	1,036,640	273,414	1,310,054
2022		4.25%	1,036,640	229,357	1,265,997
2023		4.00%	1,036,640	186,595	1,223,235
2024		4.00%	1,036,640	145,130	1,181,770
2025		4.00%	1,036,640	103,664	1,140,304
2026		4.00%	1,036,639	62,198	1,098,837
2027		4.00%	1,036,639	20,733	1,057,372
			<u>14,512,957</u>	<u>4,139,434</u>	<u>18,652,391</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2007 A Municipal Public Improvement Refunding	5.00%	\$ -	\$ 690,805	\$ 690,805
2015		5.00%	-	690,805	690,805
2016		5.00%	-	690,805	690,805
2017		5.00%	-	690,805	690,805
2018		5.00%	-	690,805	690,805
2019		5.00%	-	690,805	690,805
2020		5.00%	-	690,805	690,805
2021		5.00%	2,120,000	690,805	2,810,805
2022		4.30%	2,235,000	584,805	2,819,805
2023		5.00%	2,345,000	488,700	2,833,700
2024		4.75%	2,470,000	371,450	2,841,450
2025	4.75%	2,605,000	254,125	2,859,125	
2026	4.75%	2,745,000	130,388	2,875,388	
			<u>14,520,000</u>	<u>7,355,908</u>	<u>21,875,908</u>
2014	2008 Hennen Notes Payable	0.00%	56,968	-	56,968
2015		56,968	-	56,968	
2016		56,968	-	56,968	
2017		56,968	-	56,968	
2018		14,692	-	14,692	
			<u>242,564</u>	<u>-</u>	<u>242,564</u>
2014	2008 Section 108 HUD Loan	4.00%	305,000	150,508	455,508
2015		4.00%	305,000	138,095	443,095
2016		4.00%	305,000	125,178	430,178
2017		4.00%	305,000	111,743	416,743
2018		4.00%	305,000	97,957	402,957
2019		4.00%	305,000	83,957	388,957
2020		4.00%	305,000	69,485	374,485
2021		4.00%	305,000	54,494	359,494
2022		4.00%	305,000	39,229	344,229
2023		4.00%	305,000	23,705	328,705
2024	4.00%	306,000	7,941	313,941	
			<u>3,356,000</u>	<u>902,292</u>	<u>4,258,292</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2009 Series A General Obligation	3.00%	\$ 2,270,000	\$ 1,353,488	\$ 3,623,488
2015		3.00%	2,270,000	1,285,387	3,555,387
2016		3.00%	2,270,000	1,217,288	3,487,288
2017		3.00%	2,270,000	1,149,187	3,419,187
2018		3.25%	2,270,000	1,078,250	3,348,250
2019		3.50%	2,270,000	1,001,637	3,271,637
2020		4.00%	2,270,000	916,513	3,186,513
2021		4.00%	2,270,000	825,712	3,095,712
2022		4.00%	2,270,000	734,913	3,004,913
2023		4.00%	2,270,000	644,112	2,914,112
2024		4.13%	2,270,000	551,894	2,821,894
2025		4.25%	2,270,000	456,837	2,726,837
2026		4.38%	2,270,000	358,944	2,628,944
2027		4.50%	2,270,000	258,212	2,528,212
2028		4.50%	2,270,000	156,063	2,426,063
2029		4.63%	2,270,000	52,494	2,322,494
			<u>36,320,000</u>	<u>12,040,931</u>	<u>48,360,931</u>
2014	2009 IDB Foreign Trade Zone	0.00%	15,871	-	15,871
			<u>15,871</u>	<u>-</u>	<u>15,871</u>
2014	2010 Series A General Obligation	2.00%	340,000	195,337	535,337
2015		2.00%	340,000	188,538	528,538
2016		2.50%	335,000	181,738	516,738
2017		2.75%	335,000	173,363	508,363
2018		3.00%	335,000	164,150	499,150
2019		3.25%	335,000	154,100	489,100
2020		3.25%	335,000	143,212	478,212
2021		3.50%	335,000	132,325	467,325
2022		4.00%	335,000	120,600	455,600
2023		4.00%	335,000	107,200	442,200
2024		4.00%	335,000	93,800	428,800
2025		4.00%	335,000	80,400	415,400
2026		4.00%	335,000	67,000	402,000
2027		4.00%	335,000	53,600	388,600
2028		4.00%	335,000	40,200	375,200
2029	4.00%	335,000	26,800	361,800	
2030	4.00%	335,000	13,400	348,400	
			<u>5,705,000</u>	<u>1,935,763</u>	<u>7,640,763</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2010 Series B Refunding Hotel Motel	2.00%	\$ 2,087,531	\$ 948,867	\$ 3,036,398
2015		2.00%	2,147,914	907,116	3,055,030
2016		2.50%	2,208,297	864,158	3,072,455
2017		2.75%	1,535,457	803,430	2,338,887
2018		3.00%	1,626,031	757,366	2,383,397
2019		3.00%	133,705	708,585	842,290
2020		3.25%	138,019	704,240	842,259
2021		3.50%	2,005,582	699,409	2,704,991
2022		4.00%	2,139,288	619,186	2,758,474
2023		4.00%	2,277,306	533,614	2,810,920
2024		4.00%	90,575	442,522	533,097
2025		4.00%	90,575	438,899	529,474
2026		4.00%	94,888	435,276	530,164
2027		4.00%	99,201	431,481	530,682
2028		4.00%	103,514	427,512	531,026
2029		4.00%	3,334,011	423,372	3,757,383
2030	4.00%	3,523,787	290,012	3,813,799	
2031	4.00%	3,726,501	149,060	3,875,561	
			<u>27,362,182</u>	<u>10,584,105</u>	<u>37,946,287</u>
2014	2010 Series B Refunding General Obligation	2.00%	332,469	151,121	483,590
2015		2.00%	342,086	144,471	486,557
2016		2.50%	351,703	137,630	489,333
2017		2.75%	244,543	127,958	372,501
2018		3.00%	258,969	120,621	379,590
2019		3.00%	21,295	112,852	134,147
2020		3.25%	21,981	112,160	134,141
2021		3.50%	319,418	111,391	430,809
2022		4.00%	340,712	98,615	439,327
2023		4.00%	362,694	84,986	447,680
2024		4.00%	14,425	70,478	84,903
2025		4.00%	14,425	69,901	84,326
2026		4.00%	15,112	69,324	84,436
2027		4.00%	15,799	68,719	84,518
2028		4.00%	16,486	68,087	84,573
2029		4.00%	530,989	67,428	598,417
2030	4.00%	561,213	46,188	607,401	
2031	4.00%	593,499	23,740	617,239	
			<u>4,357,818</u>	<u>1,685,670</u>	<u>6,043,488</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2010 Series C Recovery Zone	2.000%	\$ 345,000	\$ 192,500	\$ 537,500
2015		2.500%	345,000	185,600	530,600
2016		3.000%	345,000	176,975	521,975
2017		3.000%	345,000	166,625	511,625
2018		3.000%	345,000	156,275	501,275
2019		3.000%	345,000	145,925	490,925
2020		3.000%	340,000	135,575	475,575
2021		2.000%	340,000	125,375	465,375
2022		3.125%	340,000	115,175	455,175
2023		3.250%	340,000	104,550	444,550
2024		3.500%	340,000	93,500	433,500
2025		4.000%	340,000	81,600	421,600
2026		4.000%	340,000	68,000	408,000
2027		4.000%	340,000	54,400	394,400
2028		4.000%	340,000	40,800	380,800
2029		4.000%	340,000	27,200	367,200
2030		4.000%	340,000	13,600	353,600
			<u>5,810,000</u>	<u>1,883,675</u>	<u>7,693,675</u>
2014	2010 VAAP Note	0.00%	-	-	-
2015		0.00%	2,750,000	-	2,750,000
			<u>2,750,000</u>	<u>-</u>	<u>2,750,000</u>
2014	2011 Series A General Obligation	4.00%	1,770,000	741,575	2,511,575
2015		4.00%	1,770,000	706,175	2,476,175
2016		4.00%	1,765,000	635,475	2,400,475
2017		1.50%	1,770,000	586,900	2,356,900
2018		2.00%	1,765,000	555,975	2,320,975
2019		3.00%	1,765,000	511,850	2,276,850
2020		3.00%	1,765,000	458,900	2,223,900
2021		4.00%	1,765,000	397,125	2,162,125
2022		4.00%	1,765,000	326,525	2,091,525
2023		2.50%	1,765,000	269,162	2,034,162
2024		3.00%	1,765,000	220,625	1,985,625
2025		3.00%	1,765,000	167,675	1,932,675
2026		4.00%	1,765,000	105,900	1,870,900
2027	4.00%	1,765,000	35,300	1,800,300	
			<u>24,725,000</u>	<u>5,719,162</u>	<u>30,444,162</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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DIRECT INDEBTEDNESS

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2011 Series B Refunding Hotel Motel	0.00%	\$ -	\$ 587,319	\$ 587,319
2015		0.00%	-	587,318	587,318
2016		0.00%	-	587,319	587,319
2017		0.00%	-	587,318	587,318
2018		3.00%	1,008,901	572,185	1,581,086
2019		2.00%	22,223	556,829	579,052
2020		2.00%	22,223	556,385	578,608
2021		2.25%	26,667	555,862	582,529
2022		2.50%	26,667	555,229	581,896
2023		2.63%	26,667	554,546	581,213
2024		4.00%	2,555,587	503,084	3,058,671
2025		4.00%	2,715,590	397,661	3,113,251
2026		4.00%	2,888,925	285,570	3,174,495
2027	4.00%	3,062,260	166,547	3,228,807	
2028	3.25%	3,240,040	52,651	3,292,691	
			<u>15,595,750</u>	<u>7,105,823</u>	<u>22,701,573</u>
2014	2011 Series B Refunding General Obligation	0.00%	-	73,407	73,407
2015		0.00%	-	73,406	73,406
2016		0.00%	-	73,407	73,407
2017		0.00%	-	73,406	73,406
2018		3.00%	126,099	71,515	197,614
2019		2.00%	2,777	69,596	72,373
2020		2.00%	2,777	69,540	72,317
2021		2.25%	3,333	69,475	72,808
2022		2.50%	3,333	69,396	72,729
2023		2.63%	3,333	69,310	72,643
2024		4.00%	319,413	62,879	382,292
2025		4.00%	339,410	49,702	389,112
2026		4.00%	361,075	35,692	396,767
2027	4.00%	382,740	20,816	403,556	
2028	3.25%	404,960	6,581	411,541	
			<u>1,949,250</u>	<u>888,128</u>	<u>2,837,378</u>
2014	2013 Golf Course Capital Lease	0.00%	55,668	11,670	67,338
2015		0.00%	58,192	9,146	67,338
2016		0.00%	60,831	6,507	67,338
2017		0.00%	63,590	3,748	67,338
2018		3.00%	49,677	926	50,603
			<u>287,958</u>	<u>31,997</u>	<u>319,955</u>
	Total direct indebtedness		<u>195,978,613</u>	<u>58,343,341</u>	<u>254,321,954</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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INTERCEPTOR SEWER SYSTEM

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	1998 Municipal Public Improvement Refunding	5.25%	\$ 1,190,400	\$ 319,904	\$ 1,510,304
2015		5.25%	1,258,100	255,630	1,513,730
2016		5.25%	1,333,700	187,596	1,521,296
2017		5.25%	1,413,400	115,484	1,528,884
2018		5.25%	1,493,000	39,191	1,532,191
				<u>6,688,600</u>	<u>917,805</u>
2014	Georgia Environmental Facilities Authority	4.00%	416,507	96,911	513,418
2015		4.00%	433,419	79,999	513,418
2016		4.00%	451,017	62,401	513,418
2017		4.00%	469,331	44,087	513,418
2018		4.00%	488,387	25,031	513,418
2019		4.00%	319,008	5,803	324,811
			<u>2,577,669</u>	<u>314,232</u>	<u>2,891,901</u>
2014	2001 Capital Lease City of Collegedale	6.52%	32,138	1,515	33,653
2015		6.68%	5,563	46	5,609
			<u>37,701</u>	<u>1,561</u>	<u>39,262</u>
2014	2002 Municipal Public Improvement Refunding	4.25%	3,076,577	125,571	3,202,148
2015		4.50%	1,175,000	26,437	1,201,437
			<u>4,251,577</u>	<u>152,008</u>	<u>4,403,585</u>
2014	2002 Series A Refunding	4.00%	854,945	50,943	905,888
2015		4.10%	825,464	16,922	842,386
			<u>1,680,409</u>	<u>67,865</u>	<u>1,748,274</u>
2014	2003 State Revolving Loan	2.98%	1,865,637	752,232	2,617,869
2015		2.98%	1,922,463	695,412	2,617,875
2016		2.98%	1,980,540	637,332	2,617,872
2017		2.98%	2,040,373	577,500	2,617,873
2018		2.98%	2,102,014	515,856	2,617,870
2019		2.98%	2,165,817	452,052	2,617,869
2020		2.98%	2,230,938	386,940	2,617,878
2021		2.98%	2,298,336	319,536	2,617,872
2022		2.98%	2,367,768	250,104	2,617,872
2023		2.98%	2,439,300	178,572	2,617,872
2024		2.98%	2,512,992	104,880	2,617,872
2025		2.98%	2,151,610	26,541	2,178,151
			<u>26,077,788</u>	<u>4,896,957</u>	<u>30,974,745</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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INTERCEPTOR SEWER SYSTEM

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2005 Series A Refunding	3.75%	\$ 7,263	\$ 549,708	\$ 556,971
2015		5.00%	1,993,724	499,729	2,493,453
2016		5.00%	2,085,759	397,742	2,483,501
2017		5.00%	2,191,790	290,803	2,482,593
2018		5.00%	2,302,679	178,441	2,481,120
2019		5.00%	2,417,479	60,437	2,477,916
			<u>10,998,694</u>	<u>1,976,860</u>	<u>12,975,554</u>
2014	2007 State Revolving Loan	2.79%	517,044	331,824	848,868
2015		2.79%	531,660	317,208	848,868
2016		2.79%	546,684	302,184	848,868
2017		2.79%	562,128	286,740	848,868
2018		2.79%	578,016	270,852	848,868
2019		2.79%	594,348	254,520	848,868
2020		2.79%	611,148	237,720	848,868
2021		2.79%	628,416	220,452	848,868
2022		2.79%	646,176	202,692	848,868
2023		2.79%	664,428	184,440	848,868
2024		2.79%	683,208	165,660	848,868
2025		2.79%	702,516	146,352	848,868
2026		2.79%	722,376	126,492	848,868
2027		2.79%	742,788	106,080	848,868
2028		2.79%	763,776	85,092	848,868
2029		2.79%	785,364	63,504	848,868
2030		2.79%	807,552	41,316	848,868
2031	2.79%	830,376	18,492	848,868	
2032	2.79%	211,123	1,001	212,124	
			<u>12,129,127</u>	<u>3,362,621</u>	<u>15,491,748</u>
2014	2011 State Revolving Loan	2.00%	1,083,000	106,132	1,189,132
2015		2.00%	1,104,660	84,472	1,189,132
2016		2.00%	1,126,753	62,379	1,189,132
2017		2.00%	1,149,288	39,844	1,189,132
2018		2.00%	842,900	16,858	859,758
			<u>5,306,601</u>	<u>309,685</u>	<u>5,616,286</u>
	Total Interceptor Sewer System indebtedness		<u>69,748,166</u>	<u>11,999,594</u>	<u>81,747,760</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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SOLID WASTE/SANITATION FUND

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2002 Municipal Public Improvement Refunding	4.375%	\$ 1,075,043	\$ 26,876	\$ 1,101,919
			<u>1,075,043</u>	<u>26,876</u>	<u>1,101,919</u>
2014	2003 Note Payable - Tennessee Municipal	0.395%	40,146	826	40,972
2015	Bond Fund	0.395%	41,435	671	42,106
2016		0.395%	42,724	511	43,235
2017		0.395%	44,105	346	44,451
2018		0.395%	45,572	176	45,748
			<u>213,982</u>	<u>2,530</u>	<u>216,512</u>
2014	2004 Note Payable - Tennessee Municipal	0.395%	29,877	1,477	31,354
2015	Bond Fund	0.395%	30,678	1,360	32,038
2016		0.395%	31,503	1,239	32,742
2017		0.395%	32,351	1,116	33,467
2018		0.395%	33,199	989	34,188
2019		0.395%	34,095	859	34,954
2020		0.395%	35,014	725	35,739
2021		0.395%	35,933	587	36,520
2022		0.395%	36,899	446	37,345
2023		0.395%	37,888	301	38,189
2024		0.395%	38,907	153	39,060
			<u>376,344</u>	<u>9,252</u>	<u>385,596</u>
2014	2005 Series A Refunding	3.75%	241,895	395,770	637,665
2015		5.00%	1,368,050	357,033	1,725,083
2016		5.00%	1,433,438	286,996	1,720,434
2017		5.00%	1,506,507	213,497	1,720,004
2018		5.00%	1,584,570	136,220	1,720,790
2019		5.00%	1,664,360	54,997	1,719,357
2020		4.13%	324,550	6,694	331,244
			<u>8,123,370</u>	<u>1,451,207</u>	<u>9,574,577</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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SOLID WASTE/SANITATION FUND

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal	
2014	2006 Series A Municipal Public Improvement	4.00%	\$ 283,360	\$ 157,619	\$ 440,979	
2015		4.00%	283,360	146,285	429,645	
2016		5.00%	283,360	133,533	416,893	
2017		4.00%	283,361	120,782	404,143	
2018		4.00%	283,360	109,448	392,808	
2019		4.00%	283,360	98,113	381,473	
2020		4.13%	283,360	86,602	369,962	
2021		4.25%	283,360	74,736	358,096	
2022		4.25%	283,361	62,693	346,054	
2023		4.00%	283,360	51,005	334,365	
2024		4.00%	283,360	39,671	323,031	
2025		4.00%	283,360	28,336	311,696	
2026		4.00%	283,360	17,002	300,362	
2027		4.00%	283,361	5,667	289,028	
				<u>3,967,043</u>	<u>1,131,492</u>	<u>5,098,535</u>
2014		2007 Series A Municipal Public Improvement Refunding	5.00%	-	117,990	117,990
2015			5.00%	-	117,990	117,990
2016	5.00%		-	117,990	117,990	
2017	5.00%		-	117,990	117,990	
2018	5.00%		-	117,990	117,990	
2019	5.00%		-	117,990	117,990	
2020	5.00%		-	117,990	117,990	
2021	5.00%		360,000	117,990	477,990	
2022	4.30%		380,000	99,990	479,990	
2023	5.00%		400,000	83,650	483,650	
2024	4.75%		425,000	63,650	488,650	
2025	4.75%	445,000	43,463	488,463		
2026	4.75%	470,000	22,325	492,325		
			<u>2,480,000</u>	<u>1,256,998</u>	<u>3,736,998</u>	
Total SolidWaste/Sanitation Fund indebtedness			<u>16,235,782</u>	<u>3,878,355</u>	<u>20,114,137</u>	

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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WATER QUALITY FUND

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2002 Municipal Public Improvement Refunding	4.375%	\$ 803,380	\$ 20,085	\$ 823,465
			<u>803,380</u>	<u>20,085</u>	<u>823,465</u>
2014	2005 Series A Refunding	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>5,141,598</u>	<u>921,505</u>	<u>6,063,103</u>
2014	2007 Series A Municipal Public Improvement	5.000%	-	35,683	35,683
2015	Refunding	5.000%	-	35,682	35,682
2016		5.000%	-	35,683	35,683
2017		5.000%	-	35,682	35,682
2018		5.000%	-	35,683	35,683
2019		5.000%	-	35,682	35,682
2020		5.000%	-	35,683	35,683
2021		5.000%	110,000	35,682	145,682
2022		4.300%	115,000	30,183	145,183
2023		5.000%	120,000	25,237	145,237
2024		4.750%	130,000	19,238	149,238
2025		4.750%	135,000	13,062	148,062
2026		4.750%	140,000	6,650	146,650
			<u>750,000</u>	<u>379,830</u>	<u>1,129,830</u>
	Total Water Quality Fund		<u>6,694,978</u>	<u>1,321,420</u>	<u>8,016,398</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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CHATTANOOGA DOWNTOWN REDEVELOPMENT CORPORATION

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal	
2014	2007 Lease Rental Revenue Refunding Bonds	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		4.000%	105,000	2,322,400	2,427,400	
2020		4.125%	110,000	2,318,031	2,428,031	
2021		4.200%	115,000	2,313,348	2,428,348	
2022		4.250%	120,000	2,308,383	2,428,383	
2023		4.250%	125,000	2,303,176	2,428,176	
2024		4.300%	130,000	2,297,725	2,427,725	
2025		4.300%	135,000	2,292,028	2,427,028	
2026		4.375%	7,155,000	2,132,609	9,287,609	
2027		4.375%	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>48,930,000</u>	<u>35,210,847</u>	<u>84,140,847</u>
2014		2010 IDB Revenue Refunding	3.000%	4,305,000	2,826,294	7,131,294
2015	3.000%		4,430,000	2,695,269	7,125,269	
2016	4.000%		4,580,000	2,537,219	7,117,219	
2017	5.000%		4,790,000	2,325,869	7,115,869	
2018	5.000%		5,020,000	2,080,619	7,100,619	
2019	5.000%		5,270,000	1,823,369	7,093,369	
2020	5.000%		5,540,000	1,553,119	7,093,119	
2021	5.000%		5,815,000	1,269,244	7,084,244	
2022	5.000%		6,090,000	971,619	7,061,619	
2023	3.250%		6,340,000	716,344	7,056,344	
2024	5.000%		6,565,000	478,159	7,043,159	
2025	5.000%		6,860,000	171,500	7,031,500	
			<u>65,605,000</u>	<u>19,448,624</u>	<u>85,053,624</u>	
Total Chatt. Downtown Redevelopment Corp			<u>114,535,000</u>	<u>54,659,471</u>	<u>169,194,471</u>	

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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Fiscal Year Ended June 30	Issue	EPB				
		Interest Rate	Principal	Due Interest	Total Interest and Principal	
2014	2006B Electric System Refunding Revenue Bonds	4.000%	\$ 1,755,000	\$ 851,656	\$ 2,606,656	
2015		4.000%	1,745,000	781,656	2,526,656	
2016		4.125%	1,730,000	711,075	2,441,075	
2017		4.125%	1,715,000	640,022	2,355,022	
2018		4.125%	1,705,000	569,484	2,274,484	
2019		4.000%	1,690,000	500,519	2,190,519	
2020		4.000%	1,670,000	433,319	2,103,319	
2021		4.000%	1,655,000	366,819	2,021,819	
2022		4.125%	1,635,000	299,997	1,934,997	
2023		4.125%	1,620,000	232,863	1,852,863	
2024		4.125%	1,600,000	166,450	1,766,450	
2025		4.250%	1,580,000	99,875	1,679,875	
2026		4.250%	1,560,000	33,150	1,593,150	
				<u>21,660,000</u>	<u>5,686,885</u>	<u>27,346,885</u>
2014		2006A Electric System Revenue Bonds	5.000%	1,245,000	1,513,600	2,758,600
2015			4.125%	1,295,000	1,455,766	2,750,766
2016	4.125%		1,345,000	1,401,316	2,746,316	
2017	4.125%		1,400,000	1,344,700	2,744,700	
2018	4.125%		1,460,000	1,285,713	2,745,713	
2019	4.125%		1,520,000	1,224,250	2,744,250	
2020	4.250%		1,585,000	1,159,219	2,744,219	
2021	4.250%		1,655,000	1,090,369	2,745,369	
2022	4.375%		1,730,000	1,017,356	2,747,356	
2023	4.500%		1,805,000	938,900	2,743,900	
2024	4.250%		1,885,000	858,231	2,743,231	
2025	4.375%		1,970,000	775,081	2,745,081	
2026	4.375%		2,060,000	686,925	2,746,925	
2027	4.375%		2,155,000	594,722	2,749,722	
2028	4.375%		2,250,000	498,363	2,748,363	
2029	4.375%		2,355,000	397,628	2,752,628	
2030	4.375%		2,470,000	292,081	2,762,081	
2031	4.500%		2,585,000	179,888	2,764,888	
2032	4.500%		2,705,000	60,863	2,765,863	
			<u>35,475,000</u>	<u>16,774,971</u>	<u>52,249,971</u>	

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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Fiscal Year Ended June 30	Issue	EPB			Total Interest and Principal
		Interest Rate	Principal	Due Interest	
2014	2008 A Electric System Revenue Bonds	3.00%	\$ 3,000,000	\$ 10,719,500	\$ 13,719,500
2015		4.00%	4,000,000	10,594,500	14,594,500
2016		5.00%	5,000,000	10,389,500	15,389,500
2017		3.50%	6,275,000	10,154,688	16,429,688
2018		4.50%	6,575,000	9,896,938	16,471,938
2019		5.00%	6,955,000	9,575,125	16,530,125
2020		5.00%	7,385,000	9,216,625	16,601,625
2021		5.00%	7,835,000	8,836,125	16,671,125
2022		5.00%	8,310,000	8,432,500	16,742,500
2023		5.00%	8,805,000	8,004,625	16,809,625
2024		5.00%	9,335,000	7,551,125	16,886,125
2025		5.00%	9,885,000	7,070,625	16,955,625
2026		5.00%	10,460,000	6,562,000	17,022,000
2027		5.00%	12,605,000	5,985,375	18,590,375
2028		5.00%	13,235,000	5,339,375	18,574,375
2029		5.00%	13,890,000	4,661,250	18,551,250
2030		5.00%	14,575,000	3,949,625	18,524,625
2031		5.00%	15,295,000	3,202,875	18,497,875
2032		5.00%	16,055,000	2,419,125	18,474,125
2033		5.00%	19,685,000	1,525,625	21,210,625
2034	5.00%	20,670,000	516,750	21,186,750	
			<u>219,830,000</u>	<u>144,603,876</u>	<u>364,433,876</u>
2014	2013 Internet System Secured Term Promissory Note	2.82%	3,833,000	116,213	3,949,213
2015		2.82%	3,833,000	63,891	3,896,891
2016		2.82%	3,195,000	14,280	3,209,280
			<u>10,861,000</u>	<u>194,384</u>	<u>11,055,384</u>
	Total Electric Power Board		<u>287,826,000</u>	<u>167,260,116</u>	<u>455,086,116</u>
	Total Primary Government		<u>\$ 691,018,539</u>	<u>\$ 297,462,297</u>	<u>\$ 988,480,836</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES AND CAPITAL LEASES PAYABLE

June 30, 2013

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METROPOLITAN AIRPORT AUTHORITY

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	2009 Taxable Refunding Revenue Bonds	3.540%	\$ 394,599	\$ 181,994	\$ 576,593
2015			408,997	167,595	576,592
2016			423,920	152,672	576,592
2017			439,388	137,207	576,595
2018			455,420	121,172	576,592
2019			3,127,547	88,269	3,215,816
			<u>5,249,871</u>	<u>848,909</u>	<u>6,098,780</u>
2014	2012 Fuel Facility Capital Lease	N/A	44,930	7,066	51,996
2015			47,421	4,575	51,996
2016			50,051	1,945	51,996
2017			8,608	58	8,666
			<u>151,010</u>	<u>13,644</u>	<u>164,654</u>
	Total Airport Authority		<u>5,400,881</u>	<u>862,553</u>	<u>6,263,434</u>

CARTA

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Due Interest	Total Interest and Principal
2014	Note Payable - Republic Parking System, Inc.	6.000%	\$ 246,591	\$ 34,713	\$ 281,304
2015			261,800	19,504	281,304
2016			181,981	5,554	187,535
			<u>690,372</u>	<u>59,771</u>	<u>750,143</u>
	Total CARTA		<u>690,372</u>	<u>59,771</u>	<u>750,143</u>
	Total component unit indebtedness		<u>\$ 6,091,253</u>	<u>\$ 922,324</u>	<u>\$ 7,013,577</u>