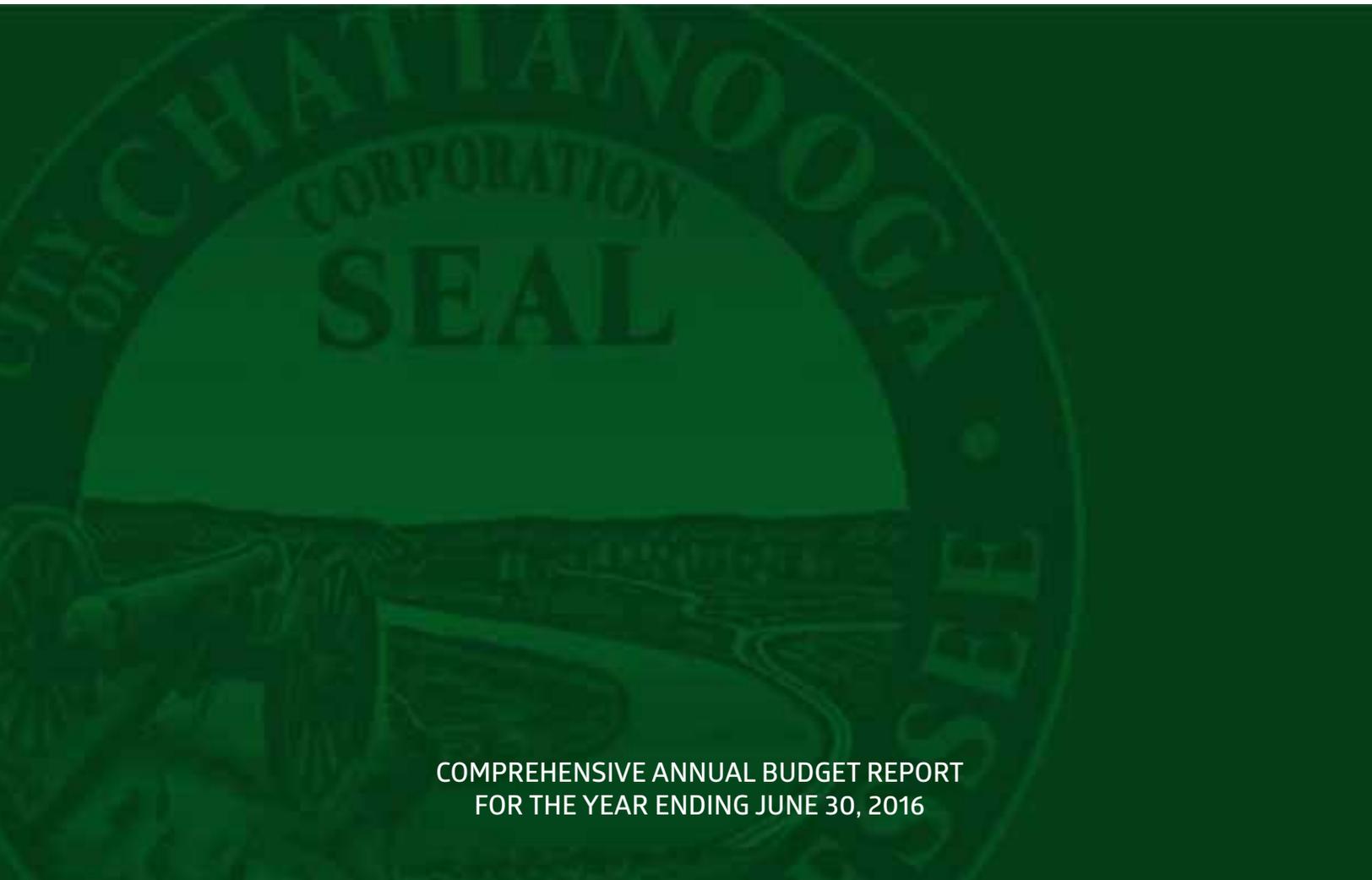


City of Chattanooga, Tennessee

CABR 2016



About the Cover

Through Budgeting for Outcomes, Chattanooga Mayor Andy Berke has ensured the priorities of City Government are aligned with those established by the community – safer streets, smarter students and stronger families, a growing economy, stronger neighborhoods, and high performing government. Whether it's working alongside neighborhood volunteers to clean up graffiti, investing in technology training to prepare workers for the innovation economy, or providing great essential services like street-sweeping and collecting recyclables, the City of Chattanooga is committed to providing the very best services as we build the best mid-size city in America.

COMPREHENSIVE ANNUAL BUDGET REPORT

2016



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Chattanooga
Tennessee**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

For nineteen years, the City of Chattanooga has received the Distinguished Budget Presentation Award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our 2016 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



The Arts

Opportunities to encounter the arts throughout Chattanooga span from parks and greenways to music venues and galleries.

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

Presented is the adopted Operating Budget and Capital Improvement Plan for the Fiscal Year Ending June 30, 2016. This budget year continues to highlight key issues concerning citizens in Chattanooga and reflects our goal to continue to provide quality service while keeping our focus on maintaining Chattanooga as an affordable option for our citizens and stakeholders. This budget proposes no property tax increase.

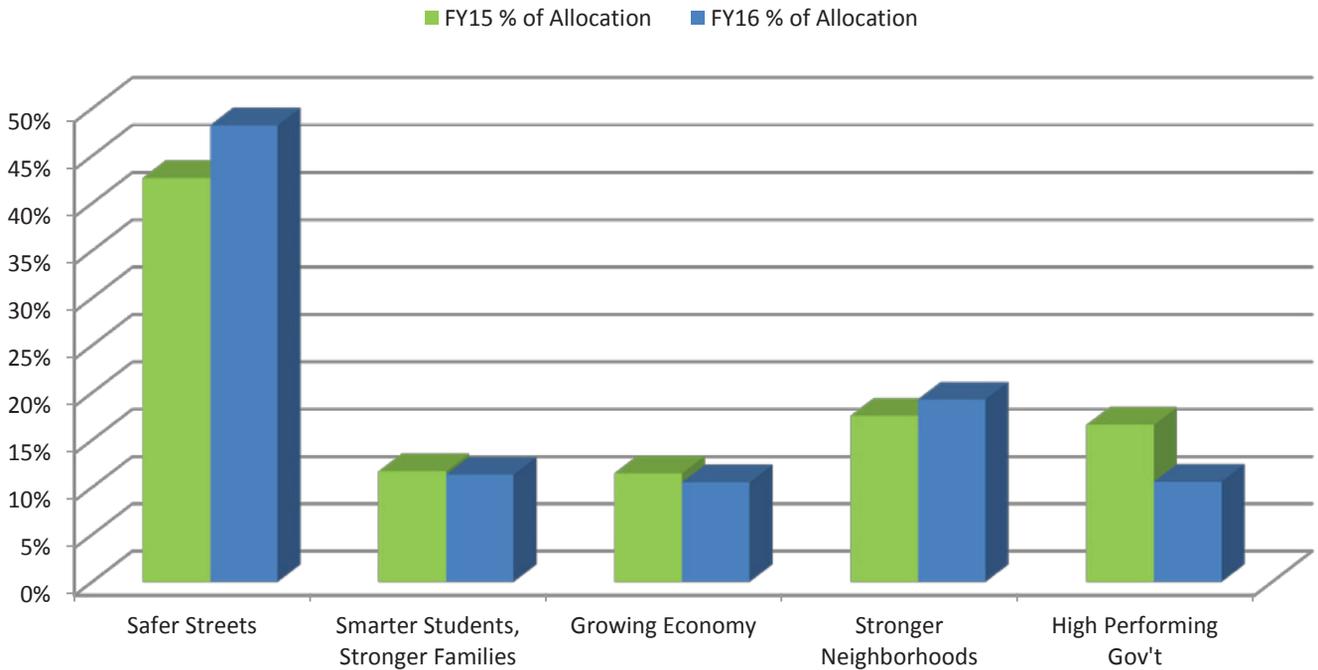
Over the past years, several programs have been implemented in order to facilitate management in making decisions that insure increased accountability as well as monitor department performance. These programs allow the Mayor, the Chief Operating Officer, the City Finance Officer, and other senior City officials to collaborate on ideas and plans to best meet the needs for the City. Our focus, using the Budgeting for Outcome process, continues to be safer streets, stronger neighborhoods, a growing economy, smarter students & stronger families, and high performing government.



***Safer Streets;
Stronger Neighborhoods;
A Growing Economy;
Smarter Students &
Stronger Families;
High Performing
Government;***

Daisy W. Madison, CPA, CGFM
City Finance Officer

Results Area Allocation FY15 vs FY16



Budgeting for Outcomes, which has been named a “recommended practice” by the Government Finance Officers Association (GFOA), starts with the results citizens want from their City government and works to align those priorities with the budget decision-making process.



1.97 %

property taxes



4.89 %

state & local taxes



23.73 %

Charges for Services



Budgeting for Outcomes

The process that better aligns spending with outcomes. Key elements include: greater emphasis on citizens; Primary focus on desired outcomes; Ranking funding proposals using result teams to prioritize spending to achieve the desired outcomes; Use of results teams to align resources using priorities; and Comprehensive data-driven performance metrics.

The Budgeting for Outcomes approach has been an invaluable tool used by the City for the budget process because it is based on collaboration, transparency, and delivering the services that matter most to citizens.

Budgeting For Outcomes (BFO) starts with a set of results and requires City administrators and agencies to work collaboratively to achieve the outcomes in a cost-effective and efficient manner. Rather than submitting department-wide proposals focused on total expenditures, departments and agencies submit “offers” to explain how they can achieve the best results that matter to citizens for the lowest cost and explain what performance measures they will use to demonstrate success. Budgeting for Outcomes, which has been named a “recommended practice” by the Government Finance Officers Association (GFOA), starts with the results citizens want from their City government and works to align those priorities with the budget

decision-making process. The BFO process focuses on services the public receives, how much it costs, and how outcomes will be measured.

The BFO process focuses on services the public receives

This budget reflects a government relentlessly focused on the priorities of its residents: safer streets, stronger neighborhoods, a growing economy, smarter students & stronger families, and a high performing government. These priorities have been elevated with an eye toward effectiveness. Through this budgeting approach, each dollar must be justified based on how it delivers results to constituents.

To highlight some of those dollars at work, the following summary by priority is presented:

To make Chattanooga’s **Streets Safer**, this budget allocates needed funds to implement smart policing strategies, effective prevention programs for our youth, and high-quality response.

Total funded: \$107,835,671
 Total requested: \$113,985,374
 Total number of offers funded: 29

SAFER STREETS

49%

HIGHLIGHTS

The budget continues funding for 486 sworn personnel in the Police Department – an all time high maintained from the previous two budgets.

The budget provides funding for various strategies to reduce domestic violence in Chattanooga including establishing a special victims unit at the Police Department and opening and operating the Family Justice Center.

Through this budget, Chattanooga Police Department officers and Economic & Community Development code inspectors will problem solve side-by side not only to apprehend criminals but also to address blighted properties that often promote and conceal criminal activity.

In addition to critical emergency response services, the upcoming budget funds community outreach efforts by the Chattanooga Fire Department, including “open fire hall hours” at community fire stations and strategic outreach to prevent fires before they happen.

The Police Department will have needed resources to upgrade technology such as in car cameras. The Department will also receive 50 body cameras as we determine the most effective policies and procedures to spread implementation.

The budget also maintains several key public safety initiatives, including our federal prosecutor focused solely on crimes occurring within City limits and focused deterrence policing like the violence reduction initiative (targeted at gang members) and a new chronic offender intervention.

BFO Starts with a set of priorities and requires City Administrators to work collaboratively to achieve outcomes.

Growing our Local Economy

means investing in small businesses, ensuring Chattanooga residents have the skills to compete, and strengthening our infrastructure to support business expansion.

Total funded: \$22,265,564
 Total requested: \$30,164,274
 Total number of offers funded: 24

HIGHLIGHTS

This budget provides critical funding for the Volkswagen expansion, which will create over 2,000 new jobs in Chattanooga.

Growing Economy

10%

With funding from the economic development fund, this budget invests in the Innovation District and the Innovation Center.

The City’s recently launched TechHire will pair Chattanooga residents with the training they need to compete for open IT jobs.

This budget continues several important economic development initiatives from the previous year, including the Growing Small Businesses initiative to incent job creation in small businesses.

To ensure Chattanooga has a successful future and a high quality of life, the City is

Smarter Students and Stronger Families

20%

investing in building **Smarter Students and Stronger Families** by supporting kids from cradle to career, providing character education, and creating effective programming for seniors and parents.

Total funded: \$24,133,965
 Total requested: \$29,178,659
 Total number of offers funded: 21

HIGHLIGHTS

This budget escalates participation in Tech Goes Home, an initiative to tackle digital equity by providing seniors and parents important digital literacy training and access to hardware like Chromebooks at a reduced cost.

The City's Youth and Family Development Centers provide important gathering spaces for neighborhoods. This budget includes funding for citywide updates and maintenance to the Centers.

To give at risk kids access to positive activities during the summer, the City is making summer camp free for all Title I families that attend day camp sessions.

To help tackle health and hunger issues in Chattanooga, this budget leverages grant funding to enable the City to serve over 3,500 at-risk students with healthy meals during the summer months and after school.

Building **Stronger Neighborhoods** is critical to the long-term health of any City. Every Chattanooga citizen should have the opportunity to live in a thriving neighborhood with high quality affordable homes, recreation opportunities nearby, and access to a variety of transportation options.

Stronger Neighborhoods

20%

Total funded: \$43,188,848
Total requested: \$46,196,477

Total number of offers funded: 16

Last fiscal year, the City began assembling a homeless-to-housed pipeline, securing homes for 24 veterans in our effort to end chronic veteran homelessness by the end of 2016. This budget builds upon the work of the past year, strengthening the coordinated process in order to ensure more of our veterans have a safe, secure place to call home.

To ensure our roads are well maintained, this budget allocates \$3.2 million from general and federal funds for paving and street maintenance. This is an 80% increase over road improvement funding since fiscal year 2013. The state street aid fund also provides additional funding for street maintenance.

This budget will continue the City's popular curbside recycling initiative, which has already resulted in increases of 18% in tonnage and 26.1% in resident participation.

This budget funds innovative GPS technology to provide constituents with real-time information on snow removal as well as brush, garbage, and recycling pick-up - all now easily accessible on the City's website.

The City of Chattanooga strives each day to operate a **High Performing Government** by ensuring the long-term financial health of the City, using each dollar effectively, and providing excellent customer service.

Total funded: \$23,575,952
Total requested: \$26,436,421
Total number of offers funded: 23

All the initiatives included in this year's budget will be funded without a tax increase.

This budget reflects a general

fund entirely prepared through Budgeting for Outcomes - ensuring every dollar achieves results for Chattanoogaans.

This budget absorbs most of the 6.3% increase in the cost of health benefits with an average increase of only \$2 per week to employee premiums.

Employee raises will be allocated to provide a higher percentage increase to city workers at the lowest end of the wage scale. This will essentially net a 3% increase for the lowest paid city employees, without creating too much compression in the salary scales.

This budget also maintains longevity pay and includes implementation of other compensation methods such as on-call pay, call-back pay, and reporting pay for those employees who sacrifice their personal time to serve the citizens of Chattanooga.

High Performing Government

10%

This budget continues our compliance with the EPA consent decree, which requires a previously scheduled 9.8% increase in sewer rate.



Financial Highlights

The current tax rate of \$2.309 per \$100 of assessed valuation is maintained. However, overall assessments and property tax collections are up slightly to an almost 2% increase, along with positive retail consumer spending, state sales tax, and the local option sales tax collections. Gross receipt taxes are estimated to remain flat over the FY2016 budget.

Projected revenues, excluding other financing sources for all appropriated funds, total \$421,229,394, an increase of \$17.8 million or 4.4% over the previous year. The moderate increase in taxes, intergovernmental, charges for services, fines, and miscellaneous all contribute a 4% or more increase over FY15. The largest increases are intergovernmental and charges for services due to additional funds from state transportation for capital, federal funds for social service Headstart programs, and local option sales tax.

Revenues				%
<i>Fiscal Year Ending June 30,</i>	2016	2015	inc(dec)	change
Taxes	163,024,600	159,457,460	3,567,140	2.24%
Licenses & Permits	3,694,600	3,684,840	9,760	0.26%
Intergovernmental	90,021,926	84,432,953	5,588,973	6.62%
Charges for services	116,369,687	108,860,328	7,509,359	6.90%
Fines, forfeitures and penalties	1,518,600	1,466,700	51,900	3.54%
Interest Earnings	708,015	851,430	(143,415)	-16.84%
Miscellaneous	45,891,966	44,661,743	1,230,223	2.75%
Total Revenues	\$ 421,229,394	\$ 403,415,454	17,813,940	4.42%
Other Financing Sources				
Transfers in	56,483,029	67,904,165	(11,421,136)	-16.82%
Fund Balance	31,435,540	29,551,252	1,884,288	6.38%
Bond Proceeds	54,799,357	70,321,617	(15,522,260)	-22.07%
Total Other Financing Sources	\$ 142,717,926	\$ 167,777,034	(25,059,108)	-14.94%
Total Revenues & Other Sources	\$ 563,947,320	\$ 571,192,488	(7,245,168)	-1.27%

Other financing sources of \$142.7 million include \$56.4 million in transfers from governmental funds (\$46.1 million), proprietary (\$9.3 million), and internal service (\$1 million); \$31.4 million from fund balance of governmental funds (\$8.2 million), proprietary (\$18 million) and internal service (\$4.3 million); and \$54.8 million bond proceeds for

Appropriations				%
<i>Fiscal Year Ending June 30,</i>	2016	2015	inc(dec)	Change
General Fund (undesignated)	191,068,757	186,472,437	4,596,320	2.46%
Special Revenue Funds ⁽¹⁾	47,482,582	45,434,623	2,047,959	4.51%
Debt Service Fund	24,860,653	24,834,716	25,937	0.10%
Capital Project Funds	38,176,393	56,063,470	(17,887,077)	-31.91%
Enterprise Funds	152,251,622	140,706,566	11,545,056	8.21%
Internal Service	64,385,419	59,972,482	4,412,937	7.36%
<small>(1) includes Economic Development Fund</small>				
Total Expenditures	\$518,225,426	\$ 513,484,294	4,741,132	0.92%
Other Financing Uses				
Transfers Out	45,721,894	57,708,194	(11,986,300)	-20.77%
Total Other Financing Uses	\$ 45,721,894	\$ 57,708,194	(11,986,300)	-20.77%
Total Expenditures & Other Uses	\$563,947,320	\$ 571,192,488	(7,245,168)	-1.27%

governmental funds (\$12.3 million) and includes State Revolving Loans for proprietary funds (\$42.5 million).

Appropriations, excluding other financing uses are \$518,225,426, a \$4.7 million or 0.9% increase from the FY15 budget. Enterprise, Internal Service, General, and Special Revenue all contribute increases over 2%, but Enterprise account for \$11.5 million or 8.2%. The Enterprise Funds increase will provide for the continuing program of upgrading the City's interceptor sewer system and compliance with EPA consent decree requirements. The major offset in expenditures is due to Capital, in FY15, \$20 million dollars were appropriated from Fund Balance as a part of our two year commitment to fund the expansion of VW. This year the remaining \$6,250,000 was appropriated in Capital.

General Fund - The City's Undesignated General Fund accounts for all resources related to the general operations of city government that are not accounted for elsewhere. The total appropriation for FY16 budget is \$227,250,000 including transfers of \$36,181,243, a \$12 million or 5% decrease under FY15 budget. Salaries and fringes increased by \$6 million or 5% which is due primarily to a civilian employee increase of an average 2%, along with over \$1.3 million to continue pay increases for sworn personnel and a lateral transfer program, and an average 6% medical cost increase.

There is \$11,939,728 in pay-go capital included in the FY16 budget, which is a \$14.5 million decrease under previous year's \$26.4 million.

Special Revenue Funds - The City's Special Revenue Funds are set by City resolution to account for funds that are restricted as to use. Special Revenue Funds itemized in the budget ordinance include State Street Aid, Human Services, Narcotics, Economic Development, Community Development, Hotel/Motel Tax, Automated Traffic Enforcement and Tennessee Valley Regional Communications. Funding for all other designated funds are authorized by ordinance and restricted as to use. The 2016 budget for the Special Revenue Funds totals \$47,682,582. The Economic Development Fund accounts for \$0.25 of the City's share of the local option sales tax. These funds are earmarked to pay long term lease rental payments to fund the debt service for revenue bonds issued by the Chattanooga Downtown Redevelopment Corporation and other economic development initiatives. The Community Development Fund is used to account for Community Development Block Grants and other projects funded by the Federal Housing and Urban Development Programs.

Debt Service Fund - The City is authorized to finance capital improvements through various financing

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

The City anticipates issuing debt not to exceed \$54.7 million to fund the FY16 Capital Budget, including \$12.2 million of GO bonds and \$42.5 million state revolving loans which is self-supporting debt paid through Interceptor Sewer System revenues.

Capital Project Funds - These funds are used to account for the financial resources used for the acquisition or construction of major capital projects. The approved Capital Budget for the 2016 fiscal year is \$108,978,393 of which \$38,176,393 will be applied to General Government projects, \$62,700,000 to sewer infrastructure, \$1,000,000 to Solid Waste, and \$7,102,000 to Water Quality improvements. This is a \$7,997,077 or 6.8% decrease under last year's approved budget of \$116,975,470. The current capital included \$11.9 million in pay-go funding, \$12.2 million in bonds and \$1.3 million in state funding from the Tennessee Department of Transportation.

Enterprise Funds - The City maintains five enterprise operations as part of the primary government. These funds are used to account for entities that are financed and operated in a manner similar to a private business. User fees are charged to produce revenues sufficient to provide for debt service, operating expenses and adequate working capital. Combined Enterprise Funds' net assets at June 30, 2015 were \$606.6 million, an increase of \$10 million. A brief discussion of the major operations follows:

The Electric Power Board is not presented because it is a separate administrative agency of the government, having exclusive control and management of the Electric Distribution System. It is the sole distributor of electric power within the boundaries of the City and County (600 square miles). It accounts for 86% of total Enterprise Fund operating revenues and reported net operating revenue of \$17.3 million for the year ended June 30, 2015.

The Interceptor Sewer Fund accounts for sanitary sewer services provided to the residents of the City and to portions of Northwest Georgia. The fund's revenues are derived primarily from user fees and investment earnings. The strong growth in the City and increased federal mandates have necessitated ongoing expansion of the Interceptor Sewer System. Their total assets account for almost 84% of total Enterprise Fund assets, excluding the Electric Power Board. Total approved budget for FY2016 including Debt Service and Capital is \$77,846,000, of which \$35,357,244 is for operations.

The Solid Waste Fund was established in accordance with state mandate to account for the operations of the City's landfill. The FY 2016 budget including capital is \$7,952,000. Landfill fees are charged to commercial customers for use of the landfill, while the cost of the City landfill needs are funded by the General Fund. A new cell is in its 5th year of operation. At June 30, 2015, the fund had an operations deficit of \$537,278 which is being funded over a three year period, the result of inadequate accumulation of assets to close the previous cell.

The Water Quality Management Fund accounts for the operations of the City's water quality management program as mandated by the Environmental Protection Agency and the state. Since the inception of this program in 1994, the investment in property, plant, and equipment has grown to \$45.5 million. The 2016 budget including capital is \$23,953,622.

The Chattanooga Downtown Redevelopment Corporation (CDRC), accounts for lease-rental revenue bonds for financing the cost of four facilities in the Tourist Development Zone comprising more than 631,210 square feet at a cost of over \$120 million. Facilities include (1) the Chattanooga conference center, (2) parking garage, (3) the Development Resource Center, and (4) an expansion of the Chattanooga-Hamilton County Convention and Trade Center. The lease provides for semi-annual payments in amounts sufficient to meet the annual

debt service requirements on \$129 million in revenue bonds issued by the Industrial Development Board of the City of Chattanooga on behalf of the CDRC, a non-profit corporation. The IDB bonds are secured by payments to be made by the CDRC. The lease payments are funded by the City’s share (.25%) of the 0.5% increase in the county-wide sales tax passed by county-wide referendum, income from the Chattanooga, state incremental sales tax generated in the Tourist Development Zone and interest income from a debt service reserve fund in excess of \$9 million included as part of the bond issue. In the event these sources are insufficient, the City agreed to appropriate sufficient monies from other sources to make the lease payments.

Internal Service Funds - The City maintains three Internal Service Funds - Municipal Fleet Services Fund, Liability Insurance Fund, and the Health & Wellness Fund. Internal Service Funds provide goods or services for a fee to other governmental units, departments, and agencies. The Fleet Services Fund 2016 budget is \$23,908,351. The City of Chattanooga is self-insured for judgments and claims, including health care. The Liability Insurance Fund was established to fund and pay for all judgments and costs or liability claims against the City. The 2016 General Fund premium to the Liability Insurance Fund is \$1,000,000. The 2016 Health & Wellness Fund budget is \$39,477,068.

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

Retirement and OPEB Plans. The City maintains three single-employer defined benefit pension plans and one Other Post Employment Benefit (OPEB)Trust which cover all employees. Each of these systems is maintained separately: one system covers general City employees; a second plan covers employees of the Electric Power Board; and the third covers Firefighters and Police Officers and the fourth covers all medical costs for city retirees from civilian and sworn service classifications. Each plan has its own consulting actuary. The following schedule on the next page shows the unfunded net pension obligation (asset) for each fund at June 30, 2015.

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

	Year Ended	Annual Cost (ADC/ARC)	% ARC Cont	Net Pension Obligation (Assets)/Net Pension Liability
General	6/30/2014 *	\$ 7,986,143	100%	(351,457)
Pension	06/30/13	\$ 7,813,112	97%	(556,527)
Fund	06/30/12	\$ 7,215,031	93%	(769,699)
Fire &	6/30/2014 *	\$ 13,346,490	98%	129,139,277
Police	06/30/13	\$ 11,782,355	101%	(4,848,557)
Fund	06/30/12	\$ 9,615,142	103%	(4,693,643)
OPEB	06/30/14	\$ 15,574,457	123%	26,541,722
	06/30/13	\$ 15,071,389	114%	29,467,895
	06/30/12	\$ 12,739,235	101%	31,381,724

The City early implemented GASB 68 in FY 2014

General Pension Plan. The City provides a pension plan for permanent general city employees. All permanent employees hired after February 1, 1979 must join the plan as a condition of employment. Employee contributions are 2% of total earnings. The City Finance Officer is authorized to match all salaries of all participants in the General Pension Plan, at an actuarially computed contribution rate of 14.11% for FY2016.

Fire and Police Pension Fund. The City Finance Officer is authorized to match the total salaries of all participants in the Fire & Police Pension Fund with a contribution from the General Fund total salary annually. The annual required contribution rate for FY2016 is 29.97%.

Electric Power Board Pension Plan. The Plan provides retirement benefits to plan members. Plan members are not required to contribute to the Plan. EPB's contributions are calculated based on an actuarially determined rate, which is currently 11.46% of annual covered payroll. Effective August 1, 1984, EPB implemented a 401(k) defined contribution plan, the EPB Retirement Savings Plan, which allows employees to invest up to 15.0% of their salary in the savings plan. EPB contributes up to 4.0% of an employee's salary after one year of employment.

OPEB Trust. The City maintains a post-employment health care plan for retirees and their dependents. Substantially all of the City's employees may become eligible for benefits should they reach normal retirement age and certain services requirements. Retirees and beneficiaries are required to contribute specified amounts depending upon certain criteria and retirement date. Employees who retired prior to 2002 contribute an amount equal to the amount paid by active employees. If they retire after 2002 with 25 years of service or a job related disability, retiree contributes an amount equal to 1.5 times that of active employees; if less than 25 years of service or non-job relate disability, retiree contributes an amount increased on a pro rata year's basis. The City pays the remainder of the costs. As a cost reduction measure, effective July 1, 2010, the City Council discontinued retiree medical coverage past Medicare eligibility for all new employees and employees not already eligible for retirement. This provision does not apply to sworn personnel for which the City does not contribute to the Federal Medicare Insurance Trust Fund.

Personnel Highlights - The fiscal year budget provides for 2,600 positions within the City. This is a 0.7% increase of 10 positions citywide. More than half of these positions are due to new services approved through the BFO process. For example, Public Works increased fifteen (15) positions primarily due to continued efforts by the Interceptor Sewer System to comply with EPA consent decree requirements by staffing key positions to maintain the additional operational functions. High Performing Government increased four (4) positions for Information Technology enhancements and call services. For more detailed information see the Human Resource Administration section of this document.

Program	Actual 2013	Actual 2014	Budget 2015	Budget 2016
Population	167,674	171,279	173,366	173,366
General Government	313.15	315.83	321.54	324.40
Human Resources	11.70	9.78	10.84	10.72
Economic & Community Dev	40.19	48.39	56.65	57.33
Economic Development	66.07	63.83	78.69	82.87
Executive Branch	10.42	8.35	9.34	9.51
Finance & Administration	27.74	30.81	32.13	34.00
Police	319.70	319.72	320.48	349.94
Fire	216.86	248.96	212.04	215.61
Public Works	691.13	633.82	672.48	703.96
Social Services	86.63	88.39	81.34	90.52
Youth & Family Development	-	49.23	52.66	57.91
Transportation	-	41.29	61.69	59.15
General Services	115.28	117.69	126.01	122.92
Debt Service	118.82	116.77	143.25	143.40
Total	2,017.69	2,092.86	2,179.14	2,262.24

Per Capita Budget

The chart above represents per capita expenditures by department over the past four years.

Financial Assessment

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

General Fund Balance

One measure of a city's fiscal health is the level of its fund balance. At June 30, 2015 the City's unaudited total and unassigned fund balance of \$58.2 million and \$56.6 million are 22.8% and 22.1% of total revenues and transfers in. The City strives to maintain an undesignated general fund balance of 20% of operating revenues and transfers in. The City periodically uses fund balance to fund pay-go capital projects instead of adding new debt.

Financial Reserves of Other Operating Funds

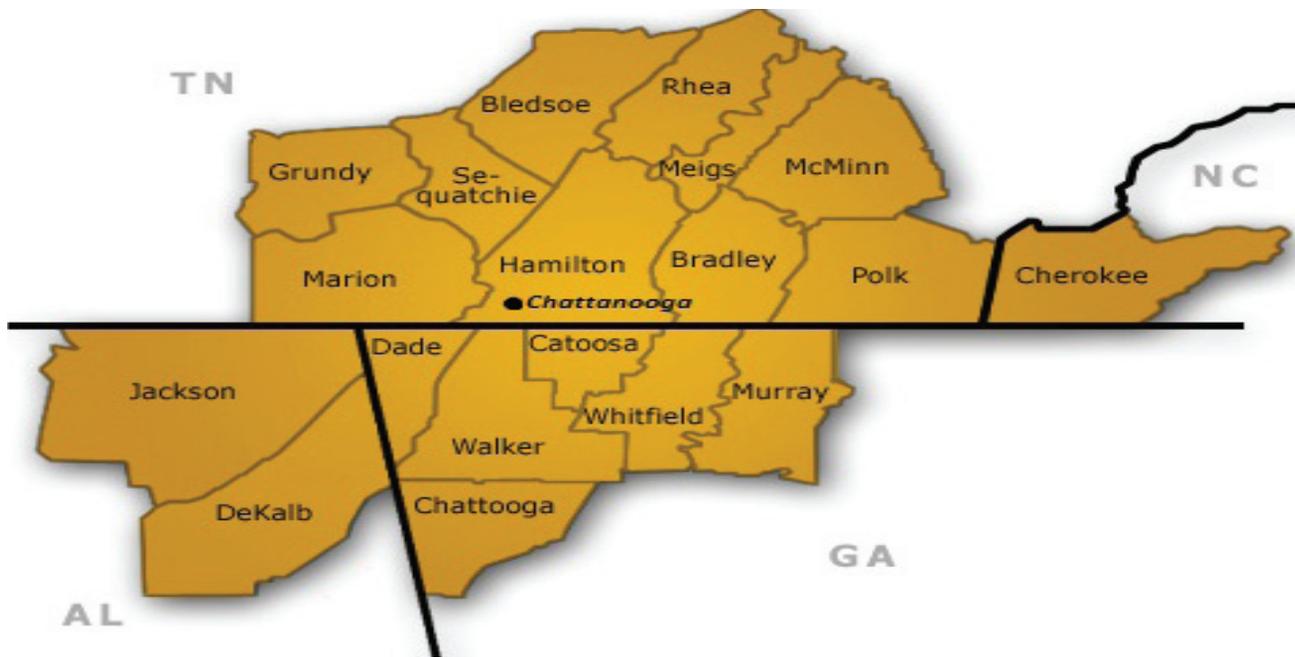
In other operating funds, the City strives to maintain a positive fund balance position to provide sufficient reserves for emergencies and revenue shortfalls.

Bond Ratings

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

Conclusion

I want to thank Mayor Berke, City Council, Citizens and City staff for their participation and support in the development of the City's Financial Plan.



About Chattanooga

Chattanooga, a Cherokee word for “Rock coming to a point” was incorporated under State of Tennessee Private Acts of 1839. Today the City serves as the County seat of Hamilton County, is commercially and industrially developed and is the center of a six-county Metropolitan Statistical Area (the “MSA”), which includes Hamilton County and the counties of Marion and Sequatchie, Tennessee and the counties of Catoosa, Dade and Walker, Georgia.

Located near the southeastern corner of the state on the Tennessee-Georgia border, the City encompasses an area of 145 square miles and a population of 173,366. The City is centrally located in relation to other major population centers of the southeast, being within a 150-mile radius of Knoxville and Nashville, TN; Birmingham, AL; and Atlanta, GA. Over 11 million people live within a 2 to 2 ½ hour drive of Chattanooga.

Date of Organization: 1839

Form of Government: Mayor/Council

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

The City provides a full range of municipal services including, but not limited to, fire and police protection; sanitation services; construction and maintenance of highways, streets and infrastructure; recreation and cultural activities; youth and family development; public library; economic and community development; planning and zoning; social services; and general administrative services. It also operates a water quality program and a regional sewer and sewage facility system serving southeast Tennessee and northwest Georgia.

The City is empowered to levy a property tax on both real and personal property located within its boundaries. It also has the power to extend its corporate limits by annexation in accordance with procedures under an “Urban Growth Plan” agreed to between the City and Hamilton County. Annexation for selected areas included in the Urban Growth Plan occurred in 2009-2013 adding an additional 4 square miles and over \$313 million of appraised property value.

The City employs approximately 2,595 authorized positions. The City’s Electric Power Board has an additional 545 full time employees.

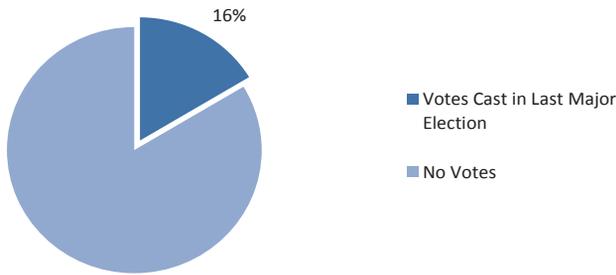
During 2000 thru 2010, the population for Chattanooga increased 10.2 percent and Hamilton County showed an increase of approximately 9.3 percent.

United States Census Bureau: Population for the city of Chattanooga, Hamilton County, and State of Tennessee

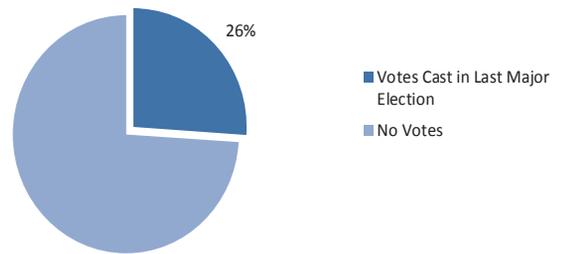
Census Year	City Area	City of Chattanooga	Hamilton County	State of TN	Decennial % Change			
					City	County	State	US
1960	36.7	130,009	237,905	3,567,089	-0.8	14.2	8.4	18.5
1970	52.5	119,923	255,077	3,926,018	-7.8	7.2	10.1	13.3
1980	126.9	169,565	287,740	4,591,120	41.4	12.8	16.9	11.4
1990	126.9	152,466	285,536	4,877,855	-10.1	-0.8	6.2	9.8
2000	126.9	155,554	307,896	5,689,283	2.0	7.8	16.6	13.1
2010	144.0	171,349	336,463	6,346,105	10.2	9.3	11.5	9.7
2011	149.7	167,674	340,855	6,399,787				
2012	149.7	170,136	345,545	6,456,243				
2013	137.2	173,366	348,673	6,495,978				
2014	137.2	173,366	351,220	6,549,352				

Source: US Census Bureau State & County QuickFacts (V2013 or V2014) as of June 2015

Elections (City-Wide)



Elections (County-Wide)

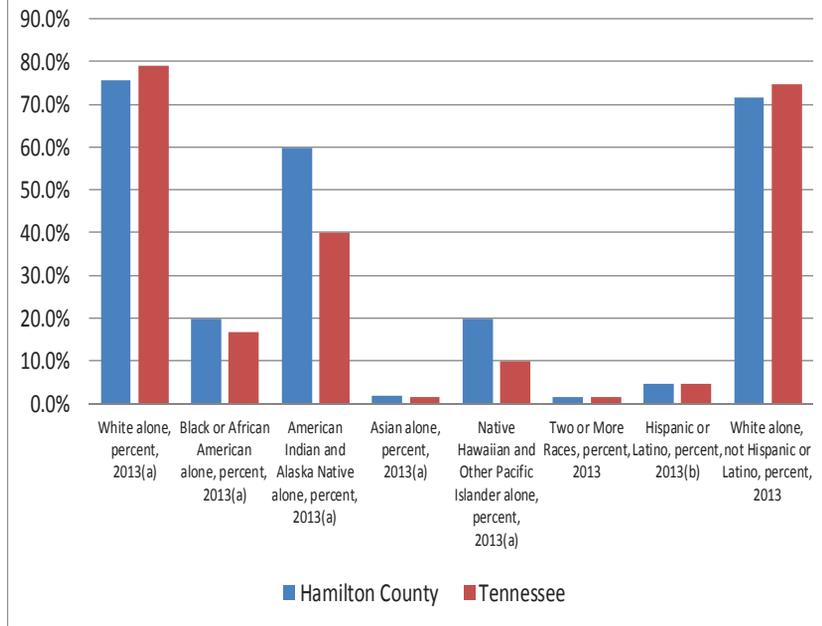


Demographics

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

Miles of Streets (Inside City).....1,253
 Miles of Paved Streets (County).....2,665

Racial Comparison



(a) includes persons reporting only one race

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

Source: US Census Bureau State & County Quick Facts (V2013 or V2014) as of June 2015

Service Statistics

There are 77 public schools in Hamilton County School System. The type and number of schools in the County are as follows:

	2014-2015	
	Locations	Enrollment
High Schools	12	8,507
Middle - High	6	4,914
Middle Schools	12	7,002
Elementary - High	2	1,008
Elementary - Middle	2	1,197
Elementary Schools	41	19,853
Exceptional & Adult Schools	2	260
Total	<u>77</u>	<u>42,741</u>

Source: Hamilton County Department of Education 10th day enrollment

There are 34 private and parochial schools in the Chattanooga area with combined enrollment of 10,337 students.

Source: Hamilton County 2015 CABR

Cultural Activities & Facilities

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

Bond Ratings

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

Building Permits Issued & Value

2006	2,667	\$415,215,320
2007	2,387	\$673,609,683
2008	1,186	\$347,269,516
2009	1,360	\$435,957,827
2010	1,896	\$266,466,115
2011	2,105	\$392,043,677
2012	2,383	\$619,129,674
2013	2,182	\$372,191,371
2014	1,925	\$334,477,743
2015	2,204	\$450,372,187

Source: Land Development Office Fiscal Year 2015

Housing Costs

Year	Median Sale Prices
2007	\$130,900
2008	\$131,870
2009	\$122,600
2010	\$121,400
2011	\$121,400
2012	\$129,100
2013	\$132,300
2014 (prelim.).....	\$139,700

Convention & Meeting Facilities (Capacity)

Soldiers and Sailors Memorial Auditorium	4,843
Chattanooga-Hamilton County Convention & Trade Center	312,000 sq. ft.
Chattanooga Choo-Choo.....	30,000 sq. ft.
Tivoli Theater	1,800
McKenzie Arena	12,000
Engel Stadium	7,000
Finley Stadium.....	20,000
The Chattanooga.....	25,000 sq. ft.
AT&T Field	6,300
Robert K. Walker Community Theatre.....	8,921

Electric Power Board

Electric Customers175,671
 Electric Rate for Residential\$0.1007/kw-hr
 Fiber Optics Customers58,000

Source: EPB Financial Highlights 2014

Public Works

Solid Waste Accepted as Landfill (tons)67,546
 Miles of Pavement Markings (Center Line)700 miles
 Signalized Intersections327

Source: City Public Works & Transportation

Interceptor Sewer System

Net Assets\$296.76 million
 Volumes:

- ◆ Approx. 65.3 MGD or 23.8 billion gallons per year
- ◆ 45.5 mil lbs/yr BOD removed at 95.9% efficiency
- ◆ 49.2 mil lbs/yr TSS removed at 94.9% efficiency
- ◆ 71,948 tons/yr biosolids land applied
- ◆ 3.4 million gallons of septage per year

Waste Load Distribution:

- ◆ 88% Domestic & Commercial Waster
(approx.. 220,000 persons)
- ◆ 12% Industrial Waste
(approx.. 79 permitted industries)

Areas Served other than city11

Sewer and Pump Stations

Miles of sewer1,263
 Diameter2 to 96 inches
 Major Pump Stations8
 Minor Pump Stations62
 Residential/Grinder Stations195
 Combined sewer overflow treatment facilities ...9

Police Protection

Sworn Officers486
 Crime Index12,622
 Crime Rate (per 1,000 pop.-CY14)73.26
 Parking Violations (7 Zones plus Traffic & K-9)1,743
 Moving Violations (7 Zones plus Traffic & K-9)45,682
 Calls for Service224,410

Source: Chattanooga Police Department – Calendar Year 2014 Data

Fire Protection

Sworn Officers429
 Fire Stations19
 Front Line Ladder Trucks1
 Front Line Fire Engines11
 Front Line Quints (Engine/Truck Combination) ...14
 Fire Reserves8,564
 EMS Responses7,926
 Average Response Time (minutes)5:08

Source: Chattanooga Fire Department

CHATTANOOGA TENNESSEE

Major Employers List - 2015

TOP NON-MANUFACTURERS

<u>Employer</u>	<u>Number of Full-Time Employees</u>	<u>Type of Product / Service</u>
Hamilton County Dept. of Education	4,504	Elementary & Secondary Schools
BlueCross BlueShield of Tennessee	4,437	Insurance
Tennessee Valley Authority	3,737	Utility - Electric Service
Erlanger Health System	3,604	Health Care
Memorial Health Care System	2,832	Health Care
Unum	2,800	Insurance
Amazon.com.dede LLC	2,473	Distribution Center
City of Chattanooga	2,230	Government
Cigna Health Care	2,200	Health Services
Hamilton County Government	1,833	Government
Parkridge Medical Center, Inc.	1,254	Health Care
The University of TN at Chattanooga	1,218	University
U.S. Express Enterprises, Inc.	1,036	Transportation/Logistics

TOP MANUFACTURERS

<u>Employer</u>	<u>Number of Full-Time Employees</u>	<u>Industry</u>
McKee Foods Corporation	2,750	Cakes & Cookies
Volkswagen Chattanooga	2,372	Automobiles
Roper Corporation	1,650	Cooking Products
Astec Industries, Inc	1,318	Asphalt & Construction Equipment
Pilgrim's Pride Corporation	1,300	Poultry Slaughtering & Processing
Chattem Inc.	737	Health & Beauty Products
Koch Foods, LLC	600	Poultry Producer, Processor
Chattanooga Coca-Cola Bottling Co.	536	Soft Drinks
Southern Champion Tray, LP	468	Folding Cartons
Miller Industries Towing Equip. Inc.	404	Towing Equipment
Komatsu America Corp.	358	Heavy Construction Equipment
Mueller Co.	357	Gate Valves
INVISTA	352	Nylon Flake,Fiber, & Engineered Polymers
Propex Operating Company, LLC	351	Carpet Backing / Technical Textiles

Source: Chattanooga Area Chamber of Commerce Major Employers List - 2015.

Community Recreation & Facilities

Parks (approx/4,000 total acres)75+
 Bike Lanes (Miles)75
 White Water Rafting (area rivers)3
 Golf Courses (9 Public / 8 Private)17
 Mountain Climbing (Mountains)3
 Country Clubs8
 Community Centers16
 Area Attractions40+
 Hotels and Motels (9,000+ total Rooms)67
 Bed & Breakfasts14
 Regional Malls5
 Public Library (Branches)4

Source: Chattanooga Chamber July 2015

AWARDS & ACKNOWLEDGEMENTS



ACHIEVEMENTS

We are honored to have received, for numerous years, the Distinguished Budget Award, the Certificate of Achievement for Excellence in Financial Reporting, and the Popular Annual Financial Report.

The Distinguished Budget Presentation Award has been awarded to the City of nineteen years. We are proud our document has met program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our 2016 budget continues to conform to program requirements.

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting (CAFR Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that

goal. The City has received this award for twenty (20) years.

The GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) was established by GFOA to encourage and assist state and local governments to extract information from their comprehensive annual financial report specifically designed to be readily accessible and easily understandable to the general public. We have received this for 3 consecutive years it has been published.

The New York Times (January 2012) named Chattanooga as one of 45 cities worldwide (and one of only four U.S. cities) to visit in 2012. After being famously called the “dirtiest” city in American by Walter Cronkite in 1969, Chattanooga has “undergone a dramatic overhaul with radical gentrification plan and an aggressive citywide push to lure artists.”

Following are some of the recognitions the City of Chattanooga has received:

- WalletHub rated Chattanooga number 4 of 150 as the best city to start a business in 2015. Chattanooga not only attracts manufacturing and logistics companies, the City places an emphasis on entrepreneurial opportunities.
- USA Today readers have ranked Chattanooga’s downtown riverfront as the seventh best in the country.
- **Money Magazine** recognized Chattanooga as one of 20 cities that were chosen as the “Best Places to Retire” in 2015. Chattanooga was also the only Tennessee city on the list.
- **Outside Magazine** named Chattanooga as “Best Outdoor Town in America” in 2015.
- The *Wall Street Journal* calls Chattanooga home to “one of the nation’s strongest local economies” in 2012.
- *CNN Travel* calls Chattanooga a “regional gem”, and “Scenic City USA” with “literally dozens of attractions packed along the city’s downtown riverfront.”
- Chattanooga Time Free Press reported “Chattanooga’s population growth outpaces other [Tennessee] cities” in July 2012.
- **Utne Reader** magazine as one of the 10 “Most Enlightened Cities”
- **Walking Magazine** as one of “America’s Best Walking Cities.”
- **U.S. News & World Report** as one of the “Cities that Work.”
- **National Geographic** established the “Tennessee River Valley” Geotourism, which features the Tennessee River Valley region in one of only 15 such projects in the world, and the only river region in the world to be featured.
- **Forbes Magazine** says “technology makes Chattanooga great place for business.”
- **MSN Money** calls Chattanooga a “New Hot Retirement Spot...where the amenities include hiking and biking trails, an aquarium and a thriving local arts scene.”

Mayor Andy Berke

Elected to the State Senate in 2007 and re-elected to a second term in 2008, Mayor Berke was appointed/elected the Vice-Chairman of the Senate Democratic Caucus. During his tenure, he worked on key legislation like Tennessee Works, First to the Top, and Complete College Tennessee and served on the Senate Education and Transportation Committees. In 2008, he was appointed by Governor Phil Bredesen to the State Workforce Development Board. In addition, the State Legislative Leaders Foundation nominated him to attend its Emerging Leaders Program at the Darden School at the University of Virginia Business School. He attended the 31st American-German Young Leaders Conference in Germany. He was honored by the Tennessee PTA in 2012 as Legislator of the Year and the Tennessee Education Association's 2012 Friend of Education Award for his commitment to improving public education across Tennessee. Previously, the County Officials Association of Tennessee named him its legislator of the year, as did the Southeast Tennessee Development District. Lipscomb University's Institute for Sustainable Practice awarded him its Public Official of the Year.



Mayor Berke is a past President of the Chattanooga Association for Justice, and is a charter member of the local chapter of the Inns of Court. Prior to his election as Mayor, he worked as a board member of the Siskin Children's Institute, the local public television station, WTCL, the Chattanooga Nature Center, and the Tennessee Holocaust Commission. At his daughter's elementary school, Normal Park Museum Magnet, he has been on the PTA board and worked on the Superintendent's Parent Advisory Committee.

He was elected to serve as Mayor of Chattanooga on March 5, 2013, winning over 70% of the electoral vote. Mayor Berke has focused his public service on making streets safer, providing every child with the opportunity for success, promoting economic and community development, and ensuring that government budgets on outcomes and effectiveness. He and his wife Monique Prado Berke have two daughters: Hannah and Orly.

City Council



Chip Henderson

District 1

His favorite quotation is “Government should provide collectively what we cannot provide individually.” Councilman Henderson is currently the Chair of the Public Safety Committee. He served in 2014-2015 as the chairperson of the Chattanooga City Council.

District 1 consists of the following precincts: Hixson 1; Lookout Valley 1; Moccasin Bend; Mountain Creek 1 & 3; Northwoods 2.



Jerry Mitchell

District 2

Jerry has committed himself full time to connecting with his fellow District 2 neighbors and voters, learning what is important to them, and helping people understand his own thoughts about the future of the district and the city. Under prior administrations, Jerry played an intrical part in expanding the City’s parkland, directed the creation of the Public Art Plan and the development of the Outdoor initiative. Councilman Mitchell serves as Chairperson of the Budget and Finance Committee.

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



Ken Smith

District 3

Ken believes there are short and long-term needs that need to be better addressed for Chattanooga to reach its potential. These include managing growth and development, creating strong and vibrant neighborhoods, bringing better transparency and more accountability to city government, and addressing our critical infrastructure needs. His focus is to bring inclusive and positive leadership to the City Council by being a voice of the citizens and getting back to the basics of providing essential services to the taxpayers of Chattanooga. Councilman Smith is currently Chairperson of the Public Works and Safety Committee.

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

City Council



Larry Grohn

District 4

In April 2013, with the help of many supporters, Larry waged a successful and hard-fought primary and runoff campaign to win the Chattanooga 4th District City Council seat against a 12-year incumbent. Always looking for a win/win, Larry's motto is "Believe in Better." Councilman Grohn serves as Chairperson of the Audit & IT Committee.

District 4 consists of the following precincts: Concord 2, 4, 5, & 7; East Brainerd 1 & 2; Summit 4.



Russell Gilbert

District 5

Councilman Gilbert has worked to revitalize the Washington Hills Recreation Center and football field. These areas provide a safe haven for community children to spend time and play. He also coordinates the McKenzie Football Camp for Kids and is the coordinator of the Highway 58 Neighborhood Association Coalition. Councilman Gilbert serves as Chairman of the Youth and Family Development Committee.

District 5 consists of the following precincts: Bonny Oaks; Dalewood; Eastgate 1 & 2; Kingspoint 1, 2 & 3; Lake Hills; Woodmore 1 & 2.



Carol B. Berz, Chairman

District 6

Carol Berz is the Chief Executive Officer of Private Dispute Resolution Services, LLC. A civil and family mediator, Dr. Berz is listed by the Supreme Court of Tennessee as a Rule 31 Neutral and Trainer in General Civil and Family Mediation and as a Trainer in the special circumstance of Domestic Violence. In addition, Dr. Berz does extensive teaching in both the public and private sectors regarding mediation, law and ethics, and collaborative problem-solving in the areas of health care, labor/management issues and government relations.

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

City Council



Chris Anderson
District 7

Over the past fifteen years, Chris has worked actively in his community to advocate for policies that strengthen our neighborhoods. He's committed to working side-by-side with residents and community leaders to make District 7 and Chattanooga a better place to live. Councilman Anderson serves as Chairman of the Economic and Community Development Committee.

District 7 consists of the following precincts: Alton Park 1 & 2; Downtown 1 & 2; East Lake; St. Elmo 1



Moses Freeman, Vice Chairman
District 8

Moses worked under former Commissioner of Education John Franklin as Executive Assistant and retired from the City of Chattanooga in 2000 as Administrator of the Department of Neighborhood Services. He has been very active in the Chattanooga-Hamilton County political community. He is Chairperson of the Human Resource Committee.

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



Yusuf Hakeem
District 9

In March 2013, District 9 voters returned Councilman Yusuf Hakeem to the position he had held for five terms, beginning in 1990. Councilman Hakeem resigned from the City Council in 2006 when appointed by Gov. Phil Bredesen to the Tennessee Board of Probation and Parole, from which he has now retired. He is Chairperson of the Planning & Zoning Committee.

District 9 consists of the following precincts: East Chattanooga 1 & 2; Eastdale; Glenwood; Missionary Ridge; Ridgedale 1 & 2

Council Chair and Vice Chair are elected each year in April. Councilmembers are elected for four-year term. Current term expires April 2018.

2015 - 2016 City Officials

Mayor: Andy Berke
 Chief of Staff & Counselor to the Mayor: Travis R. McDonough
 Chief Operating Officer: Brent Goldberg

City Council:

Chip Henderson	District 1	Carol Berz*	District 6
Jerry Mitchell	District 2	Chris Anderson	District 7
Ken Smith	District 3	Moses Freeman**	District 8
Larry Grohn	District 4	Yusuf Hakeem	District 9
Russell Gilbert	District 5		

*Chairman
 **Vice-Chairman

Legislative Staff: Nicole Gwyn, Clerk to Council

Legal Staff: Wade A. Hinton, City Attorney

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

Department Administrators and Directors:

Finance & Administration
 Daisy W. Madison, CPA, City Finance Officer
 Vickie C. Haley, CPA, Deputy Finance Officer

Public Works:
 Donald L. Norris, Administrator
 Justin Holland, Deputy Administrator

General Services:
 Cary M. Bohannon, Director

Transportation:
 Blyth Bailey, Administrator

Fire:
 Christopher Adams, Chief
 Randy Jacks, Executive Deputy Chief

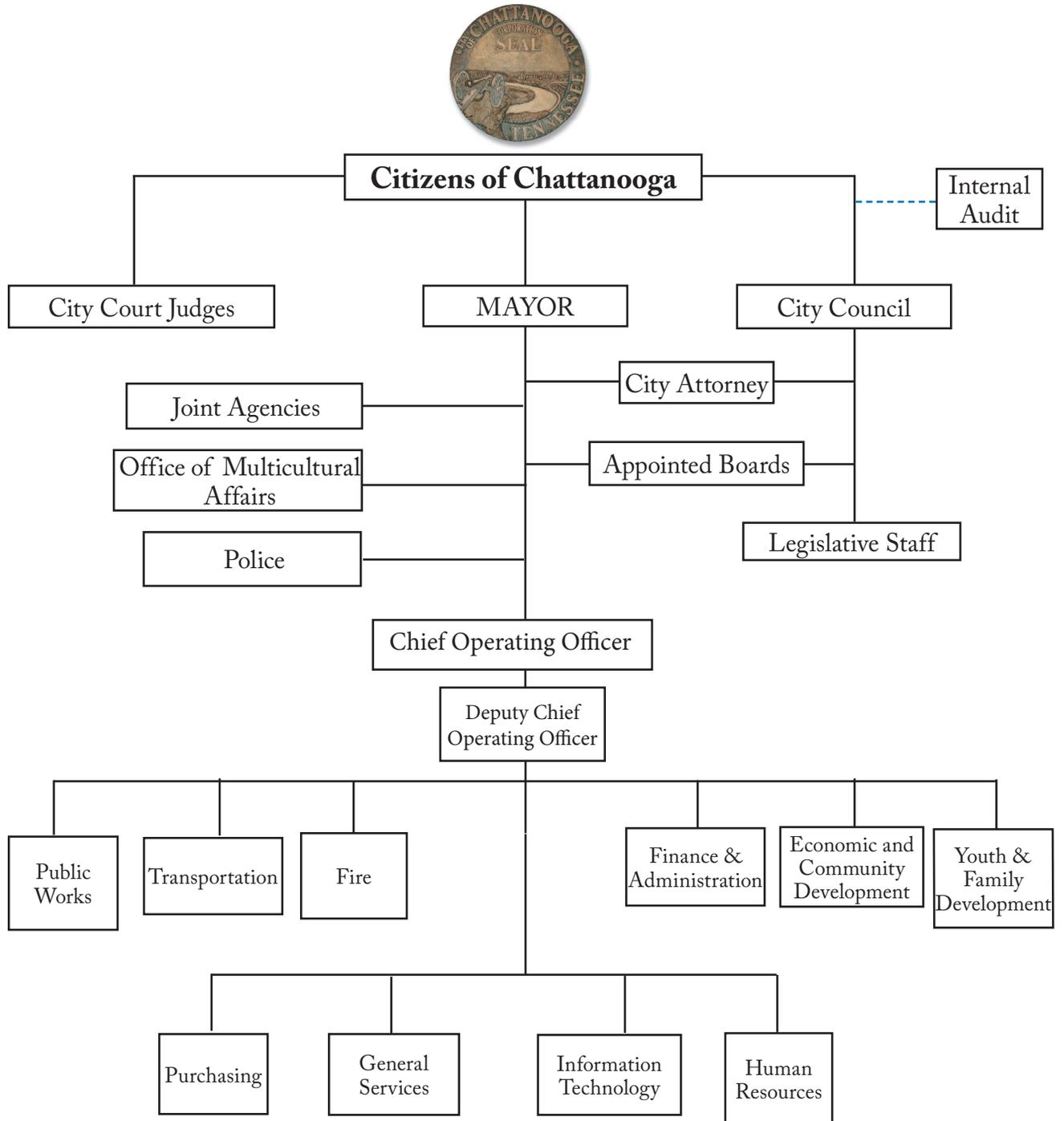
Police:
 Frederick Fletcher, Chief
 David Roddy, Police Chief of Staff

Economic & Community Development
 Donna C. Williams, Administrator
 Anthony O. Sammons, Deputy Administrator

Human Resources:
 Todd Dockery, Director
 Tina Camba, Deputy Director

Youth & Family Development:
 Lurone Jennings, Administrator
 Jason McKinney, Deputy Administrator
 Donna Stone, Deputy Administrator Social Services

Organizational Chart



Finance Staff

Daisy W. Madison, CPA, CGFM

City Finance Officer

Daisy W. Madison was hired as Deputy Finance Officer in 1992 and appointed to the position of City Finance Officer by Mayor Ron Littlefield in 2005. She is a graduate of Alabama State University with a Bachelor of Science in Accounting and also attended University of Cincinnati. She is a Certified Public Accountant with over 22 years of experience in financial accounting and auditing which include 10 years as staff auditor for the U.S. General Accounting Office, Arthur Anderson & Company and audit manager for the internal audit division of Hamilton County government. Prior to coming to the City, she served as Director of Financial Management for Hamilton County government for over 10 years. Mrs. Madison initiated the first successful attempt by the City to obtain the GFOA certificate of achievement in financial reporting and the first GFOA Budget Award which was instrumental in the city's achieving a AAA bond rating. She is past president of the Tennessee Government Finance Officers Association and served on the GFOA standing committee on Debt Management and is a member and past president of the local chapter Association of Government Accountants and Tennessee Society of Certified Public Accountants (TSCPA). She is involved in numerous community and civic organization which promote a better quality of life in Chattanooga. Daisy and her husband of 36 years, Sam, are the proud parents of four children and five grandchildren.

Office Phone: (423) 643-7363

Vickie C. Haley, CPA, CGFM

Deputy Administrator

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

Office Phone: (423) 643-7370

Fredia Forshee Kitchen, CPA, CGFM

Director of Management & Budget Analyst

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

Office Phone: (423) 643-7380

Finance Staff

Simone M. White

Management & Budget Analyst 3

Simone White has over 22 years experience in Management & Budget with the City of Chattanooga. Her areas of responsibility include Finance, Police, Interceptor Sewer, Capital planning for the City, and oversees the preparation of the City's CABR. Prior to joining the City, she was a Business Analyst for the City of Charleston (South Carolina). Simone holds a Bachelor of Science in Accounting from Clemson University. She has been a reviewer for the GFOA's Distinguished Budget Awards Program for over 14 years. Her other activities include serving on the leadership team and past president of the Chattanooga Chapter Association of Government Accountants and other community/church activities in the Chattanooga Area. Simone and her husband, Jerrold, are busy parents of triplets.

Office Phone: (423) 643-7361

Christy Creel

Management & Budget Analyst 2

Christy Creel was hired by the City in 2008 and joined the Budget Department in 2009. In August 2011 she was promoted to her current position. Prior to working with the City she worked as a Staff Accountant for Chattanooga Neighborhood Enterprise. Christy holds a Bachelor of Business Administration in Accounting from Shorter College. She handles budgets for the Public Works and Transportation. She is a Member of the Chattanooga Chapter Association of Government Accountants. Christy and her husband, Stephen, have two children.

Office Phone: (423) 643-7366

Misty O'Malley

Management & Budget Analyst 1

Misty was hired by the City in November 2011. Prior to joining the City, she was a Credit Analyst for a local community bank. Misty holds a Bachelor of Business Finance, Masters of Business Administration from the University of Tennessee at Chattanooga, and a State of Tennessee Certified Municipal Financial Officer certification. She handles budgets for the Executive, Economic and Community Development, Solid Waste, Water Quality, and Health & Wellness departments. She is a member of the Chattanooga Chapter Association of Government Accountants. Misty and her husband, Steven, have one child.

Office Phone: (423) 643-7367

Teresa (McDougal) DiDonato

Management & Budget Analyst 1

Teresa DiDonato was hired by the City in October 2012 as a Management & Budget Analyst. She has over 15 years experience in Health Care Management which includes, Supervision, Governmental Compliance, corporate & governmental budgeting, and extensive internal/external auditing background including LEAN and ISO Certification. Teresa holds a Bachelor of Science in Finance. She handles budgets for City Council, City Attorney, City Judges, Internal Audit, Purchasing, Youth and Family Development, Social Services, State Street Aid, Chattanooga Public Library, Information Technology, 311 Operations, Air Pollution, Regional Planning Agency, and Supported Agencies. Teresa is originally from St. Petersburg, FL and has two children.

Finance Staff

John Garrett Woodall

Management & Budget Analyst 1

John was hired by the City in January, 2015. Prior to joining the City's finance team, he was an accountant in the health care industry for two years. He holds a Bachelor of Science from the University of Tennessee at Chattanooga in Finance and Management. He is currently enrolled in Tennessee Technology University's Master's degree program. His areas of responsibility include General Services, Human Resources, and Fire Department. He is married to Paige.

Office Phone: (423) 643-7365

