

GENERAL FUND

The General Fund accounts for all financial resources applicable to the general operations of City government which are not properly accounted for in another fund. Revenues are derived primarily from taxes and intergovernmental revenues.

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 80,598,969	\$ 80,598,969	\$ 81,217,655	\$ 618,686
Property in lieu of taxes:				
EPB	2,818,667	2,818,667	2,818,158	(509)
EPB Telecommunications	157,417	157,417	157,417	-
Burner Systems	25,110	25,110	24,853	(257)
Chattanooga Housing Authority	20,420	20,420	2,360	(18,060)
Tennessee Valley Authority	1,129,154	1,129,154	1,056,074	(73,080)
Jaycee Towers 1 and 2	2,448	2,448	1,224	(1,224)
Chattanooga Neighborhood Enterprise	57,996	57,996	58,008	12
Good Neighbors	2,808	2,808	2,808	-
Kenco Group	3,088	3,088	21,619	18,531
Sofix	99,270	99,270	-	(99,270)
Signal Mountain Cement	-	-	624,238	624,238
Metals USA	4,696	4,696	40,839	36,143
Covenant Transport	-	-	23,453	23,453
T. B. Woods	7,274	7,274	-	(7,274)
Regis Corporation	40,021	40,021	51,852	11,831
Culp, Inc.	451	451	451	-
Chattanooga Bakery, Inc.	5,754	5,754	4,471	(1,283)
JRB Company	25,542	25,542	24,486	(1,056)
National Print Group	5,798	5,798	5,069	(729)
Top Flight, Inc.	13,863	13,863	11,862	(2,001)
Dev Corp O Knob	418	418	476	58
Chattanooga Labeling System	9,200	9,200	9,151	(49)
E. I. DuPont	276,678	276,678	252,678	(24,000)
Messer Griesheim Ind.	64,315	64,315	64,571	256
Pavestone Company	27,897	27,897	26,493	(1,404)
Sears, Roebuck & Co.	3,004	3,004	2,394	(610)
Chattem Inc.	18,363	18,363	17,951	(412)
Wheland Foundry Inc.	-	-	762	762
Central Block Corp.	-	-	2,700	2,700
Nabisco, Inc.	39,941	39,941	34,092	(5,849)
Other	-	-	(415)	(415)
Corporate excise taxes - intangible property	131,600	131,600	183,932	52,332
Interest and penalty on taxes:				
Current year	50,000	50,000	88,973	38,973
Prior years	200,000	200,000	258,221	58,221
Collection fees - delinquent taxes	100,000	100,000	158,484	58,484
Other local taxes:				
Franchise taxes	1,643,996	1,643,996	1,648,122	4,126
Liquor taxes	1,385,475	1,385,475	1,462,827	77,352
Beer taxes	4,330,000	4,330,000	4,401,477	71,477
Litigation taxes - City Court	4,500	4,500	4,962	462
Designated revenues - City-only sales taxes	17,618,315	17,618,315	17,264,712	(353,603)
Total taxes	110,922,448	110,922,448	112,029,460	1,107,012
Licenses and permits:				
Motor vehicle licenses	400,000	400,000	437,200	37,200
Parking meters	427,000	427,000	430,365	3,365
Business licenses (excluding liquor)	120,000	120,000	122,298	2,298
Gross receipts taxes	3,100,000	3,100,000	2,706,614	(393,386)
Fees for issuing business licenses	57,000	57,000	56,160	(840)

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2003

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Licenses and permits: (continued)				
Interest and penalty on business licenses	\$ 72,000	\$ 72,000	\$ 64,958	\$ (7,042)
Wrecker permits	5,000	5,000	900	(4,100)
Building permits	750,000	750,000	984,702	234,702
Electrical permits	140,000	140,000	158,391	18,391
Plumbing fixtures connection permits	200,000	200,000	177,911	(22,089)
Street cut-in permits	147,000	147,000	287,319	140,319
Annual electrical contractors licenses	64,000	64,000	63,662	(338)
Plumbing examiner fees	25,000	25,000	27,105	2,105
Electrical examiner fees	35,000	35,000	47,355	12,355
Gas examiner fees	35,000	35,000	31,150	(3,850)
Beer permit application fees	90,000	90,000	89,629	(371)
Mechanical code permits	75,000	75,000	63,925	(11,075)
Mechanical examiner fees	62,000	62,000	62,220	220
Fees for issuing construction, renovation permits	65,000	65,000	54,065	(10,935)
Liquor by drink licenses	107,500	107,500	116,630	9,130
Liquor by drink, interest and penalty	2,000	2,000	3,358	1,358
Hotel permits	2,000	2,000	2,825	825
Gas permits	8,000	8,000	7,580	(420)
Exhibitor fees	3,000	3,000	3,261	261
Sign permits	95,000	95,000	117,375	22,375
Taxicab driver permits	-	-	3,815	3,815
Temporary use permits	2,000	2,000	6,900	4,900
Subdivision review/inspection fee	46,120	46,120	64,202	18,082
Miscellaneous licenses and permits	-	-	22,084	22,084
Designated revenues	453,288	453,288	435,725	(17,563)
Total licenses and permits	6,587,908	6,587,908	6,649,684	61,776
Intergovernmental revenues:				
City allocation - state beer tax	77,158	77,158	80,835	3,677
City allocation - state income tax	3,050,000	3,050,000	2,647,916	(402,084)
City allocation - state sales tax	9,703,214	9,703,214	9,358,611	(344,603)
County-wide sales tax	22,008,373	22,008,373	21,141,665	(866,708)
Mixed drink tax	1,300,254	1,300,254	1,227,490	(72,764)
State maintenance of streets	124,000	124,000	113,501	(10,499)
State gas inspection fees	359,000	359,000	355,013	(3,987)
State alcoholic beverage taxes	65,000	65,000	71,224	6,224
State department of transportation	-	-	18,204	18,204
Hamilton County - Ross's Landing	629,840	629,840	523,671	(106,169)
Hamilton County - radio and electronics	130,000	130,000	134,000	4,000
State - Specialized Training	390,000	390,000	415,375	25,375
State-telecommunication sales tax	23,692	23,692	28,664	4,972
Designated revenues	3,006,096	3,006,096	3,880,343	874,247
Total intergovernmental revenues	40,866,627	40,866,627	39,996,512	(870,115)

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2003

	(continued from previous page)		Actual Amounts	Variance with Final Budget - Over (Under)
	Budgeted Amounts			
	Original	Final		
Charges for services:				
City court costs	\$ 114,857	\$ 114,857	\$ 76,291	\$ (38,566)
State court costs	6,500	6,500	4,405	(2,095)
City Court Clerk fees	708,781	708,781	725,521	16,740
Charges for financial services, EPB	7,200	7,200	7,200	-
Variance request fees	7,700	7,700	9,225	1,525
Fire and ambulance service fees	-	-	1,044	1,044
Warner/Montague Park ballfield fees	1,500	1,500	6,400	4,900
Champion's Club fees	25,408	25,408	23,803	(1,605)
Memorial Auditorium credit card fees	43,500	43,500	25,668	(17,832)
Tivoli credit card fees	10,000	10,000	12,678	2,678
Kidz Kamp fees	70,380	70,380	75,253	4,873
Arts & culture fees	66,300	66,300	17,307	(48,993)
Sports program fees	10,000	10,000	6,263	(3,737)
Non-traditional program fees	7,500	7,500	3,973	(3,527)
Fitness center fees	30,000	30,000	35,318	5,318
Outventure fees	10,000	10,000	10,417	417
Credit card convenience fee	-	-	7,410	7,410
Police reports: accidents, etc., fees	115,000	115,000	140,898	25,898
Applicant/Photo/ID card fees	18,500	18,500	10,651	(7,849)
Skateboard park fees	13,393	13,393	9,607	(3,786)
Link2Gov internet fee	-	-	(2,123)	(2,123)
Construction board of appeals	2,000	2,000	2,300	300
Floodplain variance request	40	40	-	(40)
Zoning letter	600	600	3,000	2,400
Fire district removal request	120	120	-	(120)
Sign board of appeals	1,500	1,500	3,500	2,000
Certificates of occupancy	5,000	5,000	8,630	3,630
Sewer verification letter	1,800	1,800	2,350	550
Code compliance letters	200	200	-	(200)
Re-inspection	250	250	-	(250)
Permit transfer	200	200	-	(200)
Modular homesite investigation	200	200	525	325
Plan checking fee	140,000	140,000	204,385	64,385
Phased construction plans review	4,000	4,000	5,506	1,506
Cell tower site/location review	8,000	8,000	3,200	(4,800)
Therapeutic Kamp fee	-	-	2,547	2,547
Dead animal pick up fee at vet	9,152	9,152	9,666	514
Designated revenues	<u>2,041,992</u>	<u>2,041,992</u>	<u>1,724,418</u>	<u>(317,574)</u>
Total charges for services	<u>3,481,573</u>	<u>3,481,573</u>	<u>3,177,236</u>	<u>(304,337)</u>
Fines, forfeitures, and penalties:				
City court fines	1,104,625	1,104,625	713,372	(391,253)
Criminal court fines	170,579	170,579	233,565	62,986
Parking tickets	197,682	197,682	281,730	84,048
Delinquent parking tickets	288,874	288,874	148,165	(140,709)
Air pollution penalties	-	-	42,702	42,702
Bond forfeitures	-	-	1,706	1,706
Miscellaneous forfeitures and penalties	-	-	6,300	6,300
Total fines, forfeitures, and penalties	<u>1,761,760</u>	<u>1,761,760</u>	<u>1,427,540</u>	<u>(334,220)</u>

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(continued from previous page)				
Miscellaneous revenues:				
Interest earned-general	\$ 1,402,500	\$ 1,402,500	\$ 804,631	\$ (597,869)
Interest-Memorial Auditorium	-	-	76	76
Land and building rents	75,000	75,000	65,407	(9,593)
Dock rental (wharf)	20,000	20,000	23,589	3,589
Payroll deduction charges	6,500	6,500	5,386	(1,114)
Indirect cost	2,134,646	2,134,646	2,134,635	(11)
Plans and specification deposits	12,000	12,000	14,250	2,250
Retiree reimbursements - health insurance	752,217	752,217	994,070	241,853
Condemnation	45,000	45,000	41,820	(3,180)
Memorial Auditorium box office	61,500	61,500	78,103	16,603
Memorial Auditorium rents	200,000	200,000	195,547	(4,453)
Memorial Auditorium concessions	50,000	50,000	30,342	(19,658)
Tivoli box office	28,000	28,000	37,663	9,663
Tivoli rents	135,000	135,000	181,743	46,743
Tivoli concessions	20,200	20,200	21,755	1,555
Swimming pools	10,100	10,100	34,131	24,031
Park concessions	16,413	16,413	11,878	(4,535)
Zoo recycling	25,000	25,000	27,809	2,809
Recreation center rental	22,680	22,680	29,852	7,172
Carousel ridership	135,000	135,000	107,133	(27,867)
Other miscellaneous revenue	269,589	265,839	377,619	111,780
Designated revenues	588,659	593,853	732,946	139,093
Departmental revenues:				
General Government	167,000	167,000	-	(167,000)
Finance and Administration	-	-	19,987	19,987
Police	-	-	227,519	227,519
Fire	-	-	21,438	21,438
Public Works	-	-	94,729	94,729
Parks and Recreation	-	-	6,978	6,978
General Services	-	-	43,271	43,271
Total miscellaneous revenues	<u>6,177,004</u>	<u>6,178,448</u>	<u>6,364,307</u>	<u>185,859</u>
Total revenues	<u>169,797,320</u>	<u>169,798,764</u>	<u>169,644,739</u>	<u>(154,025)</u>
EXPENDITURES				
General government:				
City Council	665,657	665,657	615,525	(50,132)
Allied Arts Council	250,000	250,000	250,000	-
Association of Visual Artists	15,000	15,000	15,000	-
Community Foundation scholarships	160,000	160,000	160,000	-
Carcog and Economic Development District	30,493	30,493	30,493	-
Carter Street lease agreement	1,420,765	1,420,765	1,420,753	(12)
Chattanooga Neighborhood Enterprises	2,000,000	2,000,000	2,000,000	-
City Court (Judicial)	690,029	690,029	654,987	(35,042)
Community Research Council	10,000	10,000	10,000	-
Children's Advocacy Center	30,000	30,000	30,000	-
Homeless Health Care Centers	17,500	17,500	17,500	-

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(continued from previous page)				
General government: (continued)				
Inner-City Development Corp	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
African-American Museum	70,000	70,000	70,000	-
Regional History Museum	24,000	24,000	24,000	-
City Attorney's Office	726,921	726,921	649,121	(77,800)
Contingency fund	500,000	500,000	35,241	(464,759)
Chattanooga Area Urban League	50,000	50,000	50,000	-
Chattanooga Downtown Partnership	140,000	140,000	140,000	-
Pensions and UIC	41,500	41,500	51,055	9,555
Tennessee Riverpark	767,584	767,584	790,902	23,318
WTCI - Channel 45	60,000	60,000	60,000	-
Taxi board	300	300	-	(300)
Disaster recovery	-	-	251,607	251,607
Tuition assistance program	20,000	20,000	27,234	7,234
Regional Planning Agency	2,430,440	2,430,440	2,219,289	(211,151)
Renewal and replacement	1,500,000	1,500,000	1,258,349	(241,651)
Economic development and education	14,700,095	14,700,095	14,630,381	(69,714)
Downtown design center	135,324	165,444	183,631	18,187
Air Pollution Control Bureau	1,307,409	1,341,812	1,341,812	-
Scenic Cities Beautiful Commission	103,725	103,725	99,526	(4,199)
Summer youth	20,000	20,000	13,175	(6,825)
Nonprofit funding requests	6,900	6,900	6,865	(35)
Westside Development Corp.	75,000	75,000	75,000	-
Audits, dues and surveys	166,754	166,754	130,926	(35,828)
Renewal community	24,820	24,820	30,356	5,536
Front Porch Alliance	917	917	917	-
CARTA	3,239,650	3,239,650	3,239,650	-
Carter Street Corporation	352,324	352,324	352,324	-
Intergovernmental relations	228,850	228,850	206,759	(22,091)
City storm water fees	75,000	75,000	65,291	(9,709)
Election expense	-	-	24,724	24,724
Tennessee Valley Railroad Museum	-	-	18,204	18,204
African American Chamber of Commerce	150,000	150,000	150,000	-
Chamber of economic development	400,000	400,000	400,000	-
Citizen Relationship Management	216,934	216,934	263,924	46,990
Community education alliance	350,098	350,098	153,507	(196,591)
Community & economic development	1,619,717	1,619,717	1,474,558	(145,159)
Business development initiative	-	-	100,000	100,000
Personnel	8,765,816	8,765,816	8,102,110	(663,706)
Neighborhood services	2,041,289	2,041,289	1,833,002	(208,287)
Liability insurance premiums	500,000	500,000	862,000	362,000
Total general government	46,135,811	46,200,334	44,624,698	(1,575,636)
Finance and Administration:				
Finance administration	1,715,550	1,715,550	1,583,404	(132,146)
Information Services	2,517,994	2,517,994	2,355,491	(162,503)
Office of City Treasurer	541,065	541,065	487,040	(54,025)
Telecommunication operations	128,485	128,485	131,416	2,931
Telephone system	335,228	335,228	422,901	87,673
City Court Clerk's Office	1,033,967	1,033,967	921,970	(111,997)
Geographic information system	115,475	115,475	-	(115,475)

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
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 Year Ended June 30, 2003

	(continued from previous page)			Variance with Final Budget - Over (Under)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Finance and Administration (continued)				
Building maintenance	\$ 704,330	\$ 704,330	\$ 692,184	\$ (12,146)
City court technology	86,641	86,641	86,640	(1)
Electronics division	373,040	373,040	360,367	(12,673)
Purchasing	849,196	849,196	753,344	(95,852)
Real estate - administration	232,611	232,611	106,644	(125,967)
Real estate - property maintenance	156,100	156,100	57,923	(98,177)
DRC building operations	640,509	640,509	153,631	(486,878)
Heritage center maintenance	103,600	103,600	103,598	(2)
Court space usage costs	99,750	99,750	141,182	41,432
Total Finance and Administration	9,633,541	9,633,541	8,357,735	(1,275,806)
Police:				
Operations	3,041,973	3,041,973	-	(3,041,973)
Administration	4,995,729	4,995,729	4,987,466	(8,263)
Uniformed Services	17,162,358	17,162,358	18,278,926	1,116,568
Investigative and support services	9,826,531	9,826,531	11,505,339	1,678,808
Law enforcement planning	874,390	874,390	861,093	(13,297)
Special programs	30,596	30,596	30,595	(1)
Reduction part I offenses	44,873	6,939	6,939	-
Total Police	35,976,450	35,938,516	35,670,358	(268,158)
Fire:				
Operations	22,538,265	22,538,265	21,875,354	(662,911)
Special programs	13,385	13,385	13,384	(1)
Utilities	455,800	455,800	455,686	(114)
Total Fire	23,007,450	23,007,450	22,344,424	(663,026)
Public Works:				
Administration	579,580	579,580	551,753	(27,827)
Board of Appeals and Variances	7,750	7,750	6,113	(1,637)
City Engineer	1,909,238	1,909,238	1,793,001	(116,237)
City-wide services	903,986	903,986	837,596	(66,390)
Street cleaning	1,810,717	1,810,716	1,720,668	(90,048)
Emergency	517,552	517,552	575,642	58,090
Waste resources:				
Sewer construction and maintenance	1,908,019	1,908,019	1,732,796	(175,223)
Codes and inspections:				
Inspection Division	1,583,970	1,583,970	1,570,585	(13,385)
Board of Examiners	26,020	26,020	33,871	7,851
Utilities	142,300	142,300	147,617	5,317
Interceptor sewer system pump stations	100,125	100,125	60,021	(40,104)
Municipal forestry	505,665	505,664	490,764	(14,900)
Waste pickup	5,500,177	5,500,176	5,285,077	(215,099)

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CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(continued from previous page)				
Public Works (continued)				
Traffic management:				
Administration	\$ 611,895	\$ 611,895	\$ 628,723	\$ 16,828
Control	1,613,519	1,613,519	1,585,079	(28,440)
Street lighting	2,467,200	2,467,200	2,476,302	9,102
Total Public Works	<u>20,187,713</u>	<u>20,187,710</u>	<u>19,495,608</u>	<u>(692,102)</u>
Parks and Recreation:				
Administration	853,838	853,838	824,668	(29,170)
Recreation:				
Recreation centers	2,791,484	2,791,484	2,932,594	141,110
Summer youth recreation	129,874	129,874	61,267	(68,607)
Fitness center	283,722	283,722	321,614	37,892
Late Night Programs	147,312	147,312	143,214	(4,098)
Arts and culture	261,985	261,985	184,695	(77,290)
OutVenture	111,438	111,438	117,481	6,043
Sports	36,917	36,917	24,103	(12,814)
Champion's Club	180,463	180,463	209,486	29,023
Aquatics	115,294	115,294	133,292	17,998
Special programs	36,047	36,047	36,001	(46)
Parks maintenance:				
Administration	517,723	517,723	538,057	20,334
Warner Park Zoo	381,034	381,034	400,977	19,943
Municipal parks	695,313	695,313	614,572	(80,741)
Tennessee Riverpark-Downtown	1,253,615	1,253,615	1,070,035	(183,580)
Carousel	125,536	125,536	97,660	(27,876)
Civic facilities:				
Administration	528,579	528,579	445,403	(83,176)
Memorial Auditorium	400,073	400,073	402,174	2,101
Tivoli Theatre	246,205	246,205	325,528	79,323
Concessions	48,432	48,432	33,477	(14,955)
Brainerd Golf Course	921,049	921,049	805,279	(115,770)
Brown Acres Golf Course	965,984	965,984	822,752	(143,232)
City-wide security	65,771	65,771	79,859	14,088
Landscape	472,590	472,590	399,976	(72,614)
Building and structures	973,085	973,085	1,047,225	74,140
Athletic facilities	324,577	324,577	333,831	9,254
Total Parks and Recreation	<u>12,867,940</u>	<u>12,867,940</u>	<u>12,405,220</u>	<u>(462,720)</u>
Total expenditures	<u>147,808,905</u>	<u>147,835,491</u>	<u>142,898,043</u>	<u>(4,937,448)</u>
Excess of revenues over expenditures	<u>21,988,415</u>	<u>21,963,273</u>	<u>26,746,696</u>	<u>4,783,423</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL ON BUDGETARY BASIS
 Year Ended June 30, 2003

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 65,322	\$ 65,322	\$ 65,322	\$ -
Transfers out	<u>(22,625,245)</u>	<u>(22,570,368)</u>	<u>(22,386,913)</u>	<u>183,455</u>
Total other financing sources (uses)	<u>(22,559,923)</u>	<u>(22,505,046)</u>	<u>(22,321,591)</u>	<u>183,455</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses - (budgetary basis)	<u>\$ (571,508)</u>	<u>\$ (541,773)</u>	4,425,105	<u>\$ 4,966,878</u>
Adjustment for encumbrances			<u>285,180</u>	
Excess of revenues and other financing sources over expenditures and other financing uses - (GAAP basis)			4,710,285	
FUND BALANCE at beginning of year			<u>35,967,695</u>	
FUND BALANCE at end of year			<u>\$ 40,677,980</u>	

CITY OF CHATTANOOGA, TENNESSEE
GENERAL FUND

SCHEDULE OF DESIGNATED REVENUES - BUDGET AND ACTUAL ON BUDGETARY BASIS
Year Ended June 30, 2003

	Final Budget					Actual					Variance - Over (Under)		
	Taxes	Licenses and Permits	Inter- governmental Revenues	Charges for Services	Miscellaneous Revenues	Total	Taxes	Licenses and Permits	Inter- governmental Revenues	Charges for Services		Miscellaneous Revenues	Total
Regional Planning Agency	\$ -	\$ -	\$ 1,504,224	\$ -	\$ 89,778	\$ 1,594,002	\$ -	\$ -	\$ 1,363,827	\$ -	\$ 103,875	\$ 1,467,702	\$ (126,300)
Air Pollution Bureau	-	453,288	551,917	-	-	1,005,205	-	435,725	640,090	-	66,793	1,142,608	137,403
Scenic Cities Beautiful Commission	-	-	66,431	-	-	66,431	-	-	66,430	-	1,627	68,057	1,626
Reduction - Part I offenses	-	-	-	-	3,480	3,480	-	-	-	-	3,480	3,480	-
Municipal golf courses	-	-	-	1,937,037	-	1,937,037	-	-	-	1,628,482	295	1,628,777	(308,260)
Free Public Library	-	-	-	-	9,000	9,000	-	-	-	-	6,935	6,935	(2,065)
Miller Park	-	-	-	-	100	100	-	-	-	-	98	98	(2)
Law enforcement planning	-	-	673,252	-	6,928	680,180	-	-	673,252	-	6,928	680,180	-
Summer youth work action	-	-	-	-	20,000	20,000	-	-	-	-	13,175	13,175	(6,825)
Confiscated and unclaimed property	-	-	-	-	-	-	-	-	-	-	3,200	3,200	3,200
Nonprofit request	-	-	-	-	1,300	1,300	-	-	-	-	950	950	(350)
Economic Development and Education fund	17,618,315	-	-	-	-	17,618,315	17,264,712	-	676,056	-	63,252	18,004,020	385,705
Special programs fund	-	-	175,272	104,955	445,267	725,494	-	-	425,688	95,936	444,338	965,962	240,468
African-American Museum	-	-	35,000	-	18,000	53,000	-	-	35,000	-	18,000	53,000	-
Total designated revenues	\$ 17,618,315	\$ 453,288	\$ 3,006,096	\$ 2,041,992	\$ 593,853	\$ 23,713,544	\$ 17,264,712	\$ 435,725	\$ 3,880,343	\$ 1,724,418	\$ 732,946	\$ 24,038,144	\$ 324,600

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
PUBLIC EMPLOYEE RETIREMENT SYSTEMS
SCHEDULE OF FUNDING PROGRESS
June 30, 2003

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) - Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
CITY OF CHATTANOOGA ADMINISTERED PLANS						
General Pension Plan						
January 1, 2003	\$ 195,813,753	\$ 167,271,964	\$ (28,541,789)	117.06%	\$ 53,221,374	-53.63%
January 1, 2002	219,767,852	171,457,511	(48,310,341)	128.20%	51,681,537	-93.48%
January 1, 2001	216,594,554	154,893,409	(61,701,145)	139.83%	47,490,020	-129.92%
January 1, 2000	209,084,823	144,143,794	(64,941,029)	145.10%	46,338,563	-140.14%
January 1, 1999	144,836,426	116,471,155	(28,365,271)	124.35%	43,969,283	-64.51%
January 1, 1998	129,592,442	109,916,957	(19,675,485)	117.90%	38,223,969	-51.47%
Firemen's and Policemen's Insurance and Pension Fund						
January 1, 2003	\$ 201,373,183	\$ 238,423,840	\$ 37,050,657	84.46%	\$ 30,060,676	123.25%
January 1, 2002	202,140,350	226,644,488	24,504,138	89.19%	28,249,738	86.74%
July 1, 2000	201,503,400	203,104,100	1,600,700	99.21%	28,539,600	5.61%
July 1, 1999	192,166,300	179,230,000	(12,936,300)	107.22%	27,308,200	-47.37%
July 1, 1998	169,512,500	167,287,300	(2,225,200)	101.33%	25,140,400	-8.85%
July 1, 1997	144,431,600	155,583,400	11,151,800	92.83%	24,548,600	45.43%
ELECTRIC POWER BOARD						
August 1, 2002	\$ 42,946,000	\$ 42,946,000	\$ -	100.00%	\$ 22,387,000	0.00%
August 1, 2001	44,472,000	44,472,000	-	100.00%	20,757,000	0.00%
August 1, 2000	47,262,000	47,262,000	-	100.00%	20,407,000	0.00%
August 1, 1999	43,113,000	43,113,000	-	100.00%	19,610,000	0.00%
August 1, 1998	43,773,000	38,418,000	(5,355,000)	113.94%	19,437,000	-27.55%
August 1, 1997	39,169,000	40,519,000	1,350,000	96.67%	19,160,000	7.05%

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION
 PUBLIC EMPLOYEE RETIREMENT SYSTEMS
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 June 30, 2003

CITY OF CHATTANOOGA ADMINISTERED PLANS

Year Ended June 30	<u>General Pension Plan</u>		<u>Firemen's and Policemen's Insurance and Pension Fund</u>	
	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2003	974,113	100%	5,636,207	100%
2002	-	100%	1,977,696	100%
2001	-	100%	3,749,260	100%
2000	1,422,932	100%	3,781,998	100%
1999	1,796,507	100%	5,464,302	100%
1998	2,624,929	100%	5,359,709	100%

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

	<u>General Pension Plan</u>	<u>Firemen's and Policemen's Insurance and Pension Fund</u>
Valuation date	1/1/2003	1/1/2003
Actuarial cost method	Entry Age	Entry Age
Amortization method	Level Dollar	Level Percent
Remaining amortization period	30 Years Open	40 Years Open
Asset valuation method	Market value, as adjusted	5-Year Average
Actuarial assumptions:		
Investment rate of return	7.75%	8.00%
Projected salary increases	5.50%	4.00%
Includes inflation at	3.00%	4.00%
Cost-of-living adjustments	3.00%	3.00%