

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$115,985,000	\$115,985,000	\$117,147,486	\$ 1,162,486
Payments in lieu of tax:				
PILOT CHA	140,900	140,900	198,239	57,339
PILOT TVA	1,986,000	1,986,000	2,010,675	24,675
PILOT JCT	2,280	2,280	-	(2,280)
PILOT Good Neighbors	2,800	2,800	2,808	8
PILOT Dev Corp O Knob	480	480	480	-
PILOT Chattem	65,359	65,359	65,359	-
PILOT The Bread Factory	1,938	1,938	4,638	2,700
PILOT LJT of Tennessee	39,494	39,494	-	(39,494)
PILOT UnumProvident Corporation	31,062	31,062	31,062	-
PILOT South Market LLC	1,762	1,762	1,762	-
PILOT Frazier Partners	618	618	4,289	3,671
PILOT Invista	19,038	19,038	18,960	(78)
PILOT Wm Wrigley Jr Co	30,290	30,290	29,509	(781)
PILOT Astec Industries	26,727	26,727	23,602	(3,125)
PILOT Blue Cross Blue Shield	905,374	905,374	909,261	3,887
PILOT Heatec, Inc.	13,563	13,563	14,676	1,113
PILOT Roadtec	20,709	20,709	19,984	(725)
PILOT Steel Warehouse of TN	33,810	33,810	-	(33,810)
PILOT US Express Inc.	51,910	51,910	52,229	319
PILOT United Packers of Chatt	60,130	60,130	-	(60,130)
PILOT MK LLC	2,030	2,030	2,030	-
PILOT Jarnigan Road-EMJ Corp	40,540	40,540	46,933	6,393
PILOT Southern Champion Tray	6,340	6,340	-	(6,340)
PILOT Alstom Power Inc.	-	-	391,158	391,158
PILOT Gestamp Chattanooga, LLC	232,500	232,500	213,033	(19,467)
PILOT Scannell- FedEx, Inc.	-	-	67,411	67,411
PILOT Westinghouse Electric Co.	76,334	76,334	88,694	12,360
PILOT Chit Chatt Properties	672	672	672	-
PILOT EPB	6,569,000	6,569,000	6,908,868	339,868
PILOT American Plastic 2	-	-	11,359	11,359
PILOT Plastic Omnium Auto Exteriors LLC	5,000	5,000	165,300	160,300
PILOT UTC Two LLC	15,940	15,940	10,148	(5,792)
PILOT UTC Three LLC	-	-	5,790	5,790
PILOT Rock Tenn Retail Solutions	15,000	15,000	-	(15,000)
PILOT Choo Choo Partners	-	-	14,818	14,818
Interest and penalty on taxes				
Current year	134,000	134,000	289,556	155,556
Prior years	1,150,000	1,150,000	1,309,269	159,269
Collection fees on delinquent taxes	280,000	280,000	319,056	39,056
Total property taxes	127,946,600	127,946,600	130,379,114	2,432,514

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CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Other local taxes:				
Franchise taxes	\$ 4,340,000	\$ 4,340,000	\$ 4,390,456	\$ 50,456
Liquor taxes	2,367,000	2,367,000	2,774,584	407,584
Beer taxes	5,350,000	5,350,000	5,756,278	406,278
Local litigation tax city court	3,000	3,000	2,883	(117)
Gross receipts tax	4,941,000	4,941,000	5,608,405	667,405
Corporate excise tax - intangible property	109,000	109,000	219,192	110,192
Total other taxes	17,110,000	17,110,000	18,751,798	1,641,798
Total taxes	145,056,600	145,056,600	149,130,912	4,074,312
Licenses, fees and permits:				
Licenses:				
Wrecker Business License	4,600	4,600	3,800	(800)
Liquor by Drink License	161,000	161,000	142,915	(18,085)
Liquor by Drink Int & Pen	2,000	2,000	925	(1,075)
Transient Vendor License	-	-	1,910	1,910
Motor Vehicle License	410,000	410,000	460,790	50,790
Original Business License Fee	21,000	21,000	21,380	380
Manufacturing of Intoxicants License	-	-	1,000	1,000
Permits:				
Building Permits	1,200,000	1,200,000	1,762,394	562,394
Electrical Permits	300,000	300,000	355,899	55,899
Plumbing Fixtures Connection Permits	175,000	175,000	196,200	21,200
Street Cut-in Permits	150,000	150,000	350,378	200,378
Mechanical Code Permits	170,000	170,000	209,060	39,060
Hotel Permits	4,700	4,700	5,100	400
Gas Permits	29,000	29,000	44,605	15,605
Sign Permits	125,000	125,000	147,690	22,690
Taxicab Driver Permits	10,000	10,000	4,875	(5,125)
Temporary Use Permits	3,300	3,300	5,940	2,640
Moving Permit Investigation Fee	-	-	495	495
Going Out of Business Permits	-	-	200	200
Traffic Eng Special Events Permits	10,200	10,200	9,330	(870)
Fortwood Parking Permits	4,500	4,500	3,000	(1,500)
Push Cart Permits	-	-	150	150
Mobile Food Unit	-	-	810	810
Tree Ordinance Permit	-	-	950	950
Amplified Music District Permit Fees	500	500	-	(500)

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CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Fees:				
Business License Issuance Fees	\$ 46,800	\$ 46,800	\$ 62,376	\$ 15,576
Plumbing Examiners Fees	85,000	85,000	26,320	(58,680)
Electrical Examiners Fees	53,200	53,200	83,500	30,300
Gas Examiners Fees	75,000	75,000	20,310	(54,690)
Beer Permit Application Fees	106,000	106,000	113,435	7,435
Mechanical Exam Fees	126,000	126,000	110,200	(15,800)
Permit Issuance Fees	45,000	45,000	52,761	7,761
Exhibitors Fees	-	-	1,215	1,215
Subdivision Review & Inspection Fees	17,000	17,000	27,970	10,970
Adult Entertain Application Fees	10,800	10,800	10,350	(450)
Zoning Letter Fees	12,000	12,000	15,825	3,825
Variance Request Fees	8,500	8,500	9,945	1,445
Certificate of Occupancy Fees	20,000	20,000	26,520	6,520
Sewer Verification Letter Fees	500	500	175	(325)
Code Compliance Letter Fees	1,500	1,500	1,700	200
Modular Home Site Investigation Fees	-	-	200	200
Plan Checking Fees	140,000	140,000	341,745	201,745
Phased Construction Plan Review Fees	75,000	75,000	55,906	(19,094)
Construction Board of Appeals Fees	3,000	3,000	1,350	(1,650)
Sign Board of Appeals Fees	1,600	1,600	1,900	300
Dead Animal Pickup at Vet Fees	4,500	4,500	-	(4,500)
Historic Zone Construction Fee	-	-	50	50
Hardship-Appropriateness Construction Fee	-	-	275	275
Northshore Design Appeal Fee	500	500	2,100	1,600
Northshore-Downtown Plan Review Fee	500	500	425	(75)
Fire Permits City Code 16-29	76,300	76,300	248,103	171,803
Parking Lot Fee	5,100	5,100	46,400	41,300
Wine in Grocery Store	-	-	2,900	2,900
Designated revenue:				
Parking meters and other fees	1,652,793	1,652,793	1,850,154	197,361
Total licenses, fees & permits	5,347,393	5,347,393	6,843,906	1,496,513
Intergovernmental:				
State funds:				
State Operations Funds Training Supplement F&P	555,000	555,000	496,800	(58,200)
State Shared Ops Maintenance of Streets	226,000	226,000	189,696	(36,304)
State Shared City Alloc State Sales Tax	12,670,000	12,670,000	13,491,085	821,085
State Shared City Alloc State Income Tax	3,750,000	3,750,000	3,532,771	(217,229)
State Shared City Alloc State Beer Tax	81,000	81,000	81,872	872
State Shared Mixed Drink Tax	2,500,000	2,500,000	2,909,666	409,666
State Shared Telecommunications Sales Tax	17,000	17,000	14,076	(2,924)
State Shared Alcoholic Beverage Tax	120,000	120,000	158,134	38,134
State Shared Gas Inspection Fees	340,000	340,000	341,126	1,126
State Shared Commission Gross Receipts	420,000	420,000	510,374	90,374

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GENERAL FUND

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
County funds:				
Ham Co Oper Ross's Landing	\$ 900,000	\$ 900,000	\$ 1,139,011	\$ 239,011
Ham Co Shared County-wide Sales Tax	42,050,000	42,050,000	45,479,387	3,429,387
Other intergovernmental	-	-	68,944	68,944
Designated revenue:				
Ham Co Shared County-wide Sales Tax (Add .5 Cent)	12,154,000	12,154,000	12,961,844	807,844
Other	2,392,629	2,392,629	2,021,351	(371,278)
Total intergovernmental revenues	78,175,629	78,175,629	83,396,137	5,220,508
Charges for services				
Court charges:				
Court Cost Current	295,000	295,000	246,165	(48,835)
Court Commissions	8,200	8,200	6,985	(1,215)
Court Clerk's Fee Current	960,000	960,000	800,985	(159,015)
Court Clerk's Fee Delinquent	-	-	783	783
Court Service of Process Current	-	-	378	378
Court Service of Process Delinquent	-	-	224	224
Court Processing of Release Forms	17,800	17,800	15,752	(2,048)
Court Administrative Cost	12,300	12,300	1,563	(10,737)
Court Current State Cost	1,000	1,000	1,403	403
Court Copy Record Income	-	-	16	16
Court Translation Service Fee	-	-	14,378	14,378
Facility charges:				
Facility Rents	39,600	39,600	39,442	(158)
Property Rental Revenue	76,800	76,800	173,159	96,359
Ballfield Income	52,500	52,500	60,685	8,185
Skateboard Park Fees	39,000	39,000	26,318	(12,682)
Carousel Ridership	92,000	92,000	126,134	34,134
Walker Pavilion Rent	14,500	14,500	19,873	5,373
Coolidge Park Table Rental	3,900	3,900	-	(3,900)
Heritage Park House Rent	25,000	25,000	34,455	9,455
Renaissance Park Rent	-	-	3,620	3,620
Greenway Facility Rent	16,500	16,500	11,058	(5,442)
Fitness Center Fees	44,200	44,200	38,676	(5,524)
Dock Rental	22,000	22,000	29,382	7,382
Ross' Landing Rent	50,000	50,000	66,803	16,803
Champion's Club Fees	30,000	30,000	39,768	9,768
Recreation Center Rental	44,000	44,000	44,286	286
Carousel Room Rental	11,000	11,000	13,550	2,550
Coolidge Park Rental	12,300	12,300	12,980	680
Walnut Street Bridge Rental	1,000	1,000	2,300	1,300
Civic Facility Offset	-	-	(125,322)	(125,322)

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CITY OF CHATTANOOGA, TENNESSEE

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IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Event charges:				
Preservation Fee	\$ -	\$ -	\$ 15,392	\$ 15,392
Box Office Fee	-	-	15,181	15,181
Ticket Stock Charge	-	-	1,539	1,539
Overtime Reimbursement	-	-	7,783	7,783
Handling fee	-	-	2,106	2,106
Convenience Fee	-	-	26,689	26,689
Box Office Staff	-	-	3,890	3,890
Program charges:				
Park Event Fees	10,000	10,000	8,573	(1,427)
Kidz Kamp Fees	45,000	45,000	9,580	(35,420)
Sports Program Fees	12,000	12,000	8,800	(3,200)
Non-Traditional Program Fees	2,400	2,400	2,477	77
OutVenture Fees	18,000	18,000	23,190	5,190
Therapeutic Fees	1,800	1,800	1,227	(573)
Swimming Pool Fees	125,000	125,000	123,792	(1,208)
Arts & Culture Fees	900	900	1,050	150
Counter sales:				
Police Report Fees	31,300	31,300	36,428	5,128
Credit Card Processing Fee	55,200	55,200	63,992	8,792
Concessions	-	-	70,188	70,188
Civic Facilities Show Merchandise	-	-	3,749	3,749
Other charges:				
Financial Service EPB	7,200	7,200	7,200	-
Fire & Ambulance Service Fees	-	-	11	11
General Pension Admin Cost	45,000	45,000	45,000	-
Returned Check Fee	3,900	3,900	3,323	(577)
Waste Container Purchases	35,000	35,000	18,164	(16,836)
Non Profit Request Fee	-	-	2,000	2,000
Recycle Container Purchases	-	-	150	150
Revenue adjustments:				
Over & Under	-	-	(230)	(230)
Designated revenue:	2,669,002	2,669,002	1,860,678	(808,324)
Total charges for services	4,930,302	4,930,302	4,067,721	(862,581)
Fines, forfeitures and penalties				
City court fines	725,000	725,000	673,902	(51,098)
Criminal court fines	115,000	115,000	133,281	18,281
Traffic court fines	56,000	56,000	50,704	(5,296)
Designated revenue	815	815	1,687,066	1,686,251
Total fines and forfeitures	896,815	896,815	2,544,953	1,648,138

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GENERAL FUND

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Miscellaneous:				
Investment income	\$ 400,000	\$ 400,000	\$ 1,811,495	\$ 1,411,495
Sale of property	105,000	105,000	745,075	640,075
Donations	-	-	1,000	1,000
Settlements	25,000	25,000	48,836	23,836
Departmental billings	4,538,000	4,538,000	4,538,235	235
Miscellaneous revenue	394,500	394,500	666,578	272,078
Designated revenue:				
Investment income	48,798	48,798	80,220	31,422
Donations	31,618	31,618	735,984	704,366
Settlements	7,000	7,000	-	(7,000)
Miscellaneous revenue	318	318	108,344	108,026
Total miscellaneous revenue	5,550,234	5,550,234	8,735,767	3,185,533
Total revenues	239,956,973	239,956,973	254,719,396	14,762,423

EXPENDITURES

General government:

City Council	743,639	743,639	659,866	(83,773)
City Judges	921,153	921,153	903,664	(17,489)
City Attorney	1,557,583	1,557,583	1,527,666	(29,917)
Records Retention Management	50,000	50,000	1,839	(48,161)
Internal Audit	625,445	625,445	580,411	(45,034)
Information Services:				
Information Services	6,201,950	6,201,950	5,612,088	(589,862)
Purchasing	824,120	824,120	732,575	(91,545)
311 Call Center	608,314	608,314	517,284	(91,030)
External Appropriations:				
Allied Arts Council Fund, Inc.	275,000	275,000	275,000	-
Carter Street Corporation	200,000	200,000	200,000	-
Chatt Neighborhood Enterprise	705,000	705,000	705,000	-
WTCL-TV Channel 45	75,000	75,000	75,000	-
Tennessee River Park	1,132,073	1,132,073	1,032,924	(99,149)
Children's Advocacy Center	60,000	60,000	60,000	-
Community Foundation Scholarships	101,300	101,300	101,300	-
Chatt Area Urban League	125,000	125,000	125,000	-
Bessie Smith Cultural Center	60,000	60,000	60,000	-
Railroad Authority	11,915	11,915	-	(11,915)
Enterprise Center	210,000	210,000	210,000	-
Enterprise South Nature Park	693,415	693,415	551,557	(141,858)
Friends of Moccasin Bend Natl Park	30,000	30,000	30,000	-
ESIP Security Services	62,077	62,077	53,740	(8,337)
Homeless Coalition	50,000	50,000	50,000	-
Partnership Rape Crisis	65,000	65,000	65,000	-
Children's Home - Chambliss Shelter	350,000	350,000	350,000	-

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GENERAL FUND

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
General government (continued):				
Fortwood Center	\$ 57,000	\$ 57,000	\$ 57,000	\$ -
Joe Johnson Mental Health	60,000	60,000	60,000	-
Speech & Hearing Center	67,700	67,700	67,700	-
Orange Grove	105,188	105,188	105,188	-
Signal Center	75,000	75,000	75,000	-
AIM Center, Inc.	60,000	60,000	60,000	-
Bethlehem Center	25,000	25,000	25,000	-
Hope for the Inner City	60,000	60,000	60,000	-
Girls, Inc.	30,000	30,000	30,000	-
Greater Chattanooga Sports & Events	130,000	130,000	130,000	-
Chattanooga Zoo	25,000	25,000	25,000	-
Chattanooga Room in the Inn	25,000	25,000	25,000	-
LaPaz Chattanooga	50,000	50,000	50,000	-
Green Spaces	15,000	15,000	15,000	-
Component Unit Appropriations:				
CARTA Subsidy	5,274,771	5,274,771	5,045,361	(229,410)
City Code Revision	-	-	14,823	14,823
Unemployment Insurance	80,000	80,000	56,657	(23,343)
Contingency Fund	158,362	158,362	28,555	(129,807)
Renewal & Replacement	461,727	461,727	316,982	(144,745)
Audits, Dues & Surveys	358,462	358,462	126,726	(231,736)
Intergovernmental Relations	328,100	328,100	298,382	(29,718)
City Water Quality Mgmt Fees	450,000	450,000	425,606	(24,394)
Liability Insurance Premiums	1,000,000	1,000,000	1,000,000	-
Education Per TCA 57-4-306	1,250,000	1,250,000	1,438,503	188,503
ESIP Administration	5,520	5,520	9,533	4,013
Tuition Assistance Program	20,000	20,000	22,353	2,353
Designated expenditures:				
General government programs:				
CARTA Parking Meters	1,652,832	1,652,832	1,652,832	-
Office of Sustainability Programs	154	154	-	(154)
Automated Traffic Enforcement	4,493	4,493	1,433,694	1,429,201
General government grants:				
EPA - Brownfield Revolving Loan Brightbridge	-	-	240,000	240,000
Public Library	6,294,141	6,294,141	6,112,673	(181,468)
Economic Development	10,669,708	10,669,708	8,999,321	(1,670,387)
Total general government	44,531,142	44,531,142	42,486,803	(2,044,339)

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GENERAL FUND

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Executive Office of the Mayor:				
Executive Office Admin	\$ 1,345,022	\$ 1,345,022	\$ 1,325,654	\$ (19,368)
Multicultural Affairs	348,187	348,187	356,864	8,677
Designated expenditures:				
Go Fest	7,205	7,205	4,476	(2,729)
Gang Task Force Be the Change	3,693	3,693	-	(3,693)
Gang Task Force Urban Art	7,500	7,500	-	(7,500)
Code for America	63,106	63,106	-	(63,106)
Mayors Council on Disability	400	400	-	(400)
Family Justice Center Grant	122,350	122,350	79,017	(43,333)
Violent Gang & Gun Crime Reduction Program	-	-	687	687
STOP 2018 Chattanooga Family Justice Center	66,721	66,721	26,900	(39,821)
Total executive office	1,964,184	1,964,184	1,793,598	(170,586)
Finance and administration:				
Finance Office	3,564,540	3,564,540	3,332,572	(231,968)
Office of the City Treasurer	1,173,946	1,173,946	660,933	(513,013)
City Court Clerk's Office	1,192,790	1,192,790	1,215,766	22,976
Designated expenditures:				
City Court Technology	413,233	413,233	35,675	(377,558)
Other Programs	12,433	12,433	-	(12,433)
Total finance and administration	6,356,942	6,356,942	5,244,946	(1,111,996)
General services:				
General Services Administration	887,815	887,815	827,715	(60,100)
Building Maintenance	2,064,145	2,064,145	1,790,280	(273,865)
Real Estate	21,177	21,177	101,771	80,594
Farmer's Market	8,500	8,500	15,098	6,598
Zoo	675,000	675,000	675,000	-
Civic Facilities	752,069	752,069	750,000	(2,069)
Designated expenditures:				
Heritage Hall & Museum	133,388	133,388	116,743	(16,645)
DRC Building Operations	142,605	142,605	141,184	(1,421)
Brainerd Golf Course	791,221	791,221	800,826	9,605
Brown Acres Golf Course	1,635,201	1,635,201	921,311	(713,890)
Total general services	7,111,121	7,111,121	6,139,928	(971,193)
Human resources:				
Human Resource Administration	1,344,738	1,344,738	1,248,978	(95,760)
Insurance Officer and Programs	514,181	514,181	514,541	360
Total human resources	1,858,919	1,858,919	1,763,519	(95,400)

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IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
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(Continued from previous page)				
Economic and community development:				
Neighborhood Services Administration	\$ 1,119,713	\$ 1,119,713	\$ 950,663	\$ (169,050)
Codes & Community Services	484,348	484,348	379,620	(104,728)
Outdoor Chattanooga	521,683	521,683	336,477	(185,206)
Economic & Community Development Initiatives	100,000	100,000	100,000	-
Public Art Initiative	125,250	125,250	94,298	(30,952)
Land Development Office	4,272,550	4,272,550	4,089,150	(183,400)
Designated expenditures:				
Neighborhood Partners Projects & Initiatives	736,946	736,946	694,474	(42,472)
Special Projects	511,345	511,345	25,000	(486,345)
Public Art Initiative	120,899	120,899	111,680	(9,219)
Total economic and community development	7,992,734	7,992,734	6,781,362	(1,211,372)
Police:				
Police Administration	2,497,041	2,497,041	1,884,615	(612,426)
Uniform Services	25,315,594	25,315,594	26,281,691	966,097
Investigative Services	10,927,382	10,927,382	10,354,290	(573,092)
Support Services	22,098,756	22,098,756	20,037,022	(2,061,734)
Designated expenditures:				
Reduction of Part 1 Offenses	9,853	9,853	11,824	1,971
Police Special Programs	37,210	37,210	60,615	23,405
Law Enforcement Planning	124,865	124,865	100,202	(24,663)
Other Police Grants	175,000	175,000	118,942	(56,058)
Total police	61,185,701	61,185,701	58,849,201	(2,336,500)
Fire:				
Fire Administration	531,552	531,552	530,704	(848)
Station Operations	34,016,513	34,016,601	34,016,239	(362)
Safety, Training and Tactical Services	2,913,410	2,913,322	2,552,496	(360,826)
Designated expenditures:				
Fire Programs and Grants	296,915	296,915	50,342	(246,573)
Total fire	37,758,390	37,758,390	37,149,781	(608,609)
Public works:				
Public Works Administration	736,882	736,882	751,804	14,922
City Engineer's Office	1,532,854	1,532,854	1,496,363	(36,491)
Field Surveyors	225,477	225,477	240,340	14,863
Utilities	184,660	184,660	190,775	6,115
Solid Waste Disposal	6,210,400	6,210,400	6,210,400	-
City-wide Services Administration	1,226,715	1,226,715	1,313,188	86,473
Emergency	654,390	654,390	580,536	(73,854)
Street Cleaning	85,588	85,588	1,974,309	1,888,721
Central Business District	299,140	299,140	239,622	(59,518)
Street Cleaning Crews	930,842	930,842	267,231	(663,611)

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Public works (continued):				
Mowing Tractors/Leaf Collection	\$ 1,114,300	\$ 1,114,300	\$ 295,460	\$ (818,840)
Street Sweeping	564,414	564,414	273,152	(291,262)
Waste Pickup	7,594,001	7,594,001	7,577,413	(16,588)
Municipal Forestry	872,863	872,863	825,876	(46,987)
Storm Stations	-	-	119,607	119,607
Park Management	2,351,452	2,351,452	2,289,051	(62,401)
Hamilton County Shared Parks Maintenance	2,479,639	2,479,639	1,989,627	(490,012)
Designated expenditures:				
Public Works Programs	425,324	425,324	170,271	(255,053)
Municipal Forestry Grants and Tree Program	7,192	7,192	-	(7,192)
Other Public Works Grants	273,700	273,700	-	(273,700)
Total public works	<u>27,769,833</u>	<u>27,769,833</u>	<u>26,805,025</u>	<u>(964,808)</u>
Transportation:				
Transportation Administration	1,493,849	1,493,849	1,201,473	(292,376)
Traffic Engineering Administration	832,554	832,554	929,351	96,797
Street Lighting	2,826,284	2,826,284	2,882,256	55,972
Traffic Operations	2,170,593	2,170,593	2,155,097	(15,496)
Designated expenditures:				
Transportation Programs	351,086	351,086	343,643	(7,443)
Total transportation	<u>7,674,366</u>	<u>7,674,366</u>	<u>7,511,820</u>	<u>(162,546)</u>
Youth and family development:				
Youth & Family Development Administration	499,918	499,918	501,519	1,601
Recreation Administration	1,474,734	1,474,734	1,822,554	347,820
Youth Development	196,341	196,341	159,290	(37,051)
Kidz Kamp	144,531	144,531	190,860	46,329
Sports Programs	516,374	516,374	478,812	(37,562)
Aquatics Programs	154,885	154,885	233,976	79,091
Therapeutic Programs	160,668	160,668	124,540	(36,128)
Fitness Center	217,375	217,375	280,577	63,202
Youth Dev - CAPS	237,767	237,767	245,675	7,908
Youth Dev - Education	273,954	273,954	288,808	14,854
Youth Dev - Career Development	114,894	114,894	101,823	(13,071)
Skatepark	27,784	27,784	87,121	59,337
Champion's Club	342,278	342,278	329,177	(13,101)
Summit of Softball	459,900	459,900	464,732	4,832
Recreation Centers	3,773,893	3,773,893	3,279,804	(494,089)
North River Center Programs	100,557	100,557	118,885	18,328
Eastgate Center Programs	200,581	200,581	139,653	(60,928)
Heritage House Programs	71,240	71,240	81,998	10,758
Cultural Arts Programs	-	-	20	20
Designated expenditures:				
YFD Programs	1,141,329	1,141,329	907,085	(234,244)
Total youth and family development	<u>10,109,003</u>	<u>10,109,003</u>	<u>9,836,909</u>	<u>(272,094)</u>

(Continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
(Continued from previous page)				
Total expenditures	\$214,312,335	\$214,312,335	\$204,362,892	\$ (9,949,443)
Excess of revenues over expenditures	25,644,638	25,644,638	50,356,504	24,711,866
OTHER FINANCING SOURCES (USES)				
Transfers in	48,000	48,000	48,000	-
Transfers out	(37,088,905)	(37,088,905)	(36,997,175)	91,730
Total other financing sources (uses)	(37,040,905)	(37,040,905)	(36,949,175)	91,730
Net change in fund balances	(11,396,267)	(11,396,267)	13,407,329	24,803,596
FUND BALANCES, beginning	69,436,164	69,436,164	69,436,164	-
FUND BALANCES, ending	\$ 58,039,897	\$ 58,039,897	\$ 82,843,493	\$ 24,803,596

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with 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
SOCIAL SERVICES PROGRAM FUND**

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 11,674,064	\$ 11,674,064	\$ 11,231,571	\$ (442,493)
United Way	-	-	608	608
Project Warm Neighbors	9,900	9,900	14,100	4,200
Day care fees	43,377	43,377	22,468	(20,909)
Donations	41,600	41,600	42,580	980
Investment income	-	-	6,440	6,440
Miscellaneous	282	282	6,100	5,818
Total revenues	15,193,461	15,193,461	14,750,637	(442,824)
EXPENDITURES				
Administration	911,627	911,627	920,596	8,969
Headstart program	11,731,932	11,731,932	10,913,689	(818,243)
Day care	310,593	310,593	223,859	(86,734)
Food program	87,469	87,469	68,494	(18,975)
Foster grandparent program	497,282	497,282	496,450	(832)
Low-income energy assistance	2,057,812	2,057,812	2,358,518	300,706
Community services block grant	626,062	626,062	632,397	6,335
Title II commodities	32,500	32,500	37,953	5,453
Emergency food and shelter	-	-	7,811	7,811
Other programs	56,635	56,635	50,126	(6,509)
Capital outlay	67,243	67,243	226,118	158,875
Total expenditures	16,379,155	16,379,155	15,936,011	(443,144)
Excess (deficiency) of revenues over (under) expenditures	(1,185,694)	(1,185,694)	(1,185,374)	320
OTHER FINANCING SOURCES (USES)				
Transfers in	1,165,000	1,165,000	1,165,000	-
Total other financing sources (uses)	1,165,000	1,165,000	1,165,000	-
Net change in fund balances	(20,694)	(20,694)	(20,374)	320
FUND BALANCES, beginning	761,688	761,688	761,688	-
FUND BALANCES, ending	\$ 740,994	\$ 740,994	\$ 741,314	\$ 320

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ -	\$ -	\$ 116,500	\$ 116,500
State of Tennessee funds	-	-	375	375
Confiscations	250,000	250,000	312,498	62,498
Investment income	-	-	7,345	7,345
Miscellaneous	180,563	180,563	77,854	(102,709)
Total revenues	430,563	430,563	514,572	84,009
EXPENDITURES				
Narcotics program	410,293	410,293	244,591	(165,702)
Capital outlay	-	-	16,975	16,975
Total expenditures	410,293	410,293	261,566	(148,727)
Net change in fund balances	20,270	20,270	253,006	232,736
FUND BALANCES, beginning	1,422,324	1,422,324	1,422,324	-
FUND BALANCES, ending	<u>\$ 1,442,594</u>	<u>\$ 1,442,594</u>	<u>\$ 1,675,330</u>	<u>\$ 232,736</u>

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
State of Tennessee funds	\$ 4,474,700	\$ 4,474,700	\$ 4,800,375	\$ 325,675
Miscellaneous	154	154	3,632	3,478
Total revenues	<u>4,474,854</u>	<u>4,474,854</u>	<u>4,804,007</u>	<u>329,153</u>
EXPENDITURES				
Salaries and wages	1,701,635	1,701,635	1,447,292	(254,343)
Fringe benefits	1,024,036	1,024,036	761,688	(262,348)
Purchased services	105,009	105,009	98,430	(6,579)
Vehicle operations	951,576	951,576	723,049	(228,527)
Materials and supplies	690,083	690,083	480,772	(209,311)
Other expense	55	55	2,975	2,920
Capital outlay	(343,806)	(343,806)	3,553	347,359
Total expenditures	<u>4,128,588</u>	<u>4,128,588</u>	<u>3,517,759</u>	<u>(610,829)</u>
Net change in fund balances	346,266	346,266	1,286,248	939,982
FUND BALANCES, beginning	<u>2,273,649</u>	<u>2,273,649</u>	<u>2,273,649</u>	<u>-</u>
FUND BALANCES, ending	<u>\$ 2,619,915</u>	<u>\$ 2,619,915</u>	<u>\$ 3,559,897</u>	<u>\$ 939,982</u>

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 2,717,777	\$ 2,717,777	\$ 2,200,649	\$ (517,128)
State of Tennessee funds	(61,509)	(61,509)	-	61,509
Investment income	139,342	139,342	65,515	(73,827)
Miscellaneous	293,598	293,598	200,952	(92,646)
Total revenues	3,089,208	3,089,208	2,467,116	(622,092)
EXPENDITURES				
Administration	357,824	357,824	421,893	64,069
Community development programs	801,298	801,298	599,827	(201,471)
Home investment programs	825,430	825,430	720,791	(104,639)
Emergency shelter programs	150,938	150,938	100,584	(50,354)
Other programs	371,456	371,456	-	(371,456)
Capital outlay	-	-	8,897	8,897
Total expenditures	2,506,946	2,506,946	1,851,992	(654,954)
Excess (deficiency) of revenues over (under) expenditures	582,262	582,262	615,124	32,862
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	7,297	7,297
Transfers out	(630,000)	(630,000)	(581,565)	48,435
Total other financing sources (uses)	(630,000)	(630,000)	(574,268)	55,732
Net change in fund balances	(47,738)	(47,738)	40,856	88,594
FUND BALANCES, beginning	1,386,021	1,386,021	1,386,021	-
FUND BALANCES, ending	\$ 1,338,283	\$ 1,338,283	\$ 1,426,877	\$ 88,594

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Hotel/Motel tax	\$ 5,814,000	\$ 5,814,000	\$ 6,668,896	\$ 854,896
Investment income	-	2,301	2,301	-
Total revenues	<u>5,814,000</u>	<u>5,816,301</u>	<u>6,671,197</u>	<u>854,896</u>
EXPENDITURES				
Contracted services	<u>146,280</u>	<u>146,280</u>	<u>165,572</u>	<u>19,292</u>
Total expenditures	<u>146,280</u>	<u>146,280</u>	<u>165,572</u>	<u>19,292</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,667,720</u>	<u>5,670,021</u>	<u>6,505,625</u>	<u>835,604</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,870,192)</u>	<u>(5,870,192)</u>	<u>(5,870,192)</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,870,192)</u>	<u>(5,870,192)</u>	<u>(5,870,192)</u>	<u>-</u>
Net change in fund balances	(202,472)	(200,171)	635,433	835,604
FUND BALANCES, beginning	<u>3,525,307</u>	<u>3,525,307</u>	<u>3,525,307</u>	<u>-</u>
FUND BALANCES, ending	<u><u>\$ 3,322,835</u></u>	<u><u>\$ 3,325,136</u></u>	<u><u>\$ 4,160,740</u></u>	<u><u>\$ 835,604</u></u>

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Parking garage income	\$ 250,000	\$ 250,000	\$ 395,566	\$ 145,566
Total revenues	250,000	250,000	395,566	145,566
EXPENDITURES				
Contracted services	250,000	250,000	187,924	(62,076)
Total expenditures	250,000	250,000	187,924	(62,076)
Net change in fund balances	-	-	207,642	207,642
FUND BALANCES, beginning	1,107,806	1,107,806	1,107,806	-
FUND BALANCES, ending	\$ 1,107,806	\$ 1,107,806	\$ 1,315,448	\$ 207,642

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
State of Tennessee funds	\$ 767,783	\$ 767,783	\$ 698,951	\$ (68,832)
Hamilton County funds	737,718	737,718	737,718	-
Other intergovernmental Contributions	238,988	238,988	253,010	14,022
Miscellaneous	235,000	235,000	10,000	(225,000)
	92,800	92,800	107,901	15,101
Total revenues	2,072,289	2,072,289	1,807,580	(264,709)
EXPENDITURES				
Administration	3,093,885	3,093,885	2,712,827	(381,058)
Transportation planning	1,156,219	1,156,219	1,082,809	(73,410)
Other program	47,207	47,207	40,913	(6,294)
Capital outlay	32,500	32,500	21,693	(10,807)
Total expenditures	4,329,811	4,329,811	3,858,242	(471,569)
Excess (deficiency) of revenues over (under) expenditures	(2,257,522)	(2,257,522)	(2,050,662)	206,860
OTHER FINANCING SOURCES (USES)				
Transfers in	2,662,324	2,662,324	2,613,769	(48,555)
Transfers out	(145,519)	(145,519)	(247,712)	(102,193)
Total other financing sources (uses)	2,516,805	2,516,805	2,366,057	(150,748)
Net change in fund balances	259,283	259,283	315,395	56,112
FUND BALANCES, beginning	3,879,460	3,879,460	3,879,460	-
FUND BALANCES, ending	\$ 4,138,743	\$ 4,138,743	\$ 4,194,855	\$ 56,112

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Federal funds	\$ 480,910	\$ 480,910	\$ 479,719	\$ (1,191)
Hamilton County funds	188,548	188,548	188,548	-
Permits	499,400	499,400	404,067	(95,333)
Total revenues	1,168,858	1,168,858	1,072,334	(96,524)
EXPENDITURES				
Operations	1,377,597	1,377,597	1,304,445	(73,152)
Special programs	9,000	9,000	15,465	6,465
Capital outlay	-	62,796	31,486	(31,310)
Total expenditures	1,386,597	1,449,393	1,351,396	(97,997)
Excess (deficiency) of revenues over (under) expenditures	(217,739)	(280,535)	(279,062)	1,473
OTHER FINANCING SOURCES (USES)				
Transfers in	270,820	270,820	270,820	-
Total other financing sources (uses)	270,820	270,820	270,820	-
Net change in fund balances	53,081	(9,715)	(8,242)	1,473
FUND BALANCES, beginning	872,070	872,070	872,070	-
FUND BALANCES, ending	\$ 925,151	\$ 862,355	\$ 863,828	\$ 1,473

CITY OF CHATTANOOGA, TENNESSEE

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

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
State of Tennessee funds	\$ 32,600	\$ 32,600	\$ 36,600	\$ 4,000
Total revenues	32,600	32,600	36,600	4,000
EXPENDITURES				
Operations	69,021	69,021	73,011	3,990
Total expenditures	69,021	69,021	73,011	3,990
Net change in fund balances	(36,421)	(36,421)	(36,411)	10
FUND BALANCES, beginning	133,159	133,159	133,159	-
FUND BALANCES, ending	\$ 96,738	\$ 96,738	\$ 96,748	\$ 10

CITY OF CHATTANOOGA, TENNESSEE

BUDGETARY COMPARISON SCHEDULE

SPECIAL REVENUE FUND

TENNESSEE VALLEY REGIONAL COMMUNICATIONS FUND

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers out	(899,605)	(899,605)	(899,605)	-
Total other financing sources (uses)	(899,605)	(899,605)	(899,605)	-
Net change in fund balances	(899,605)	(899,605)	(899,605)	-
FUND BALANCES, beginning	899,605	899,605	899,605	-
FUND BALANCES, ending	\$ -	\$ -	\$ -	\$ -

CITY OF CHATTANOOGA, TENNESSEE

**BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND**

Year Ended June 30, 2016

	Budget Amounts		Actual Amounts	Variance with Final Budget- Over (Under)
	Original	Final		
REVENUES				
Hamilton County funds	\$ 455,013	\$ 455,013	\$ 455,012	\$ (1)
Total revenues	455,013	455,013	455,012	(1)
EXPENDITURES				
Principal retirement	17,160,627	17,160,627	17,164,347	3,720
Interest	7,590,027	7,590,027	7,338,464	(251,563)
Fiscal charges	110,000	110,000	87,652	(22,348)
Total expenditures	24,860,654	24,860,654	24,590,463	(270,191)
Excess (deficiency) of revenues over (under) expenditures	(24,405,641)	(24,405,641)	(24,135,451)	270,190
OTHER FINANCING SOURCES (USES)				
Transfers in	22,705,913	22,705,913	22,851,417	145,504
Total other financing sources (uses)	22,705,913	22,705,913	22,851,417	145,504
Net change in fund balances	(1,699,728)	(1,699,728)	(1,284,034)	415,694
FUND BALANCES, beginning	3,446,011	3,446,011	3,446,011	-
FUND BALANCES, ending	\$ 1,746,283	\$ 1,746,283	\$ 2,161,977	\$ 415,694