

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION  
PUBLIC EMPLOYEE RETIREMENT SYSTEMS  
SCHEDULE OF FUNDING PROGRESS  
June 30, 2010

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
<b>CITY OF CHATTANOOGA ADMINISTERED PLANS</b>						
<b>General Pension Plan</b>						
January 1, 2010	\$ 237,386,130	\$ 265,993,912	\$ 28,607,782	89.20%	\$ 58,140,286	49.20%
January 1, 2009	220,035,854	255,973,845	35,937,991	86.00%	59,645,747	60.25%
January 1, 2008	241,197,693	231,841,794	(9,355,899)	104.00%	56,581,858	-16.54%
January 1, 2007	227,026,979	219,030,651	(7,996,328)	103.70%	54,545,300	-14.66%
January 1, 2006	214,548,519	209,643,031	(4,905,488)	102.30%	54,636,392	-8.98%
January 1, 2005	206,837,961	198,874,444	(7,963,517)	104.00%	53,531,483	-14.88%
<b>Firemen's and Policemen's Insurance and Pension Fund</b>						
January 1, 2010	\$ 265,201,631	\$ 358,088,214	\$ 92,886,583	74.06%	\$ 34,573,261	268.67%
January 1, 2009	250,144,973	327,638,030	77,493,057	76.35%	34,715,838	223.22%
January 1, 2008	256,179,955	316,806,281	60,626,326	80.86%	33,237,063	182.41%
January 1, 2007	242,325,471	304,151,880	61,826,409	79.67%	31,983,375	193.31%
January 1, 2006	230,585,330	292,658,620	62,073,320	78.79%	32,010,229	193.92%
January 1, 2005	213,205,883	267,070,330	53,864,447	79.83%	31,869,770	169.01%
<b>Other Postemployment Benefits</b>						
July 1, 2008	\$ 4,539,440	\$ 192,053,979	\$ 187,514,539	2.36%	\$ 78,155,219	239.93%
July 1, 2006	-	228,471,342	228,471,342	0.00%	80,882,959	282.47%
<b>ELECTRIC POWER BOARD</b>						
<b>Pension Plan</b>						
August 1, 2009	\$ 30,259,000	\$ 34,299,000	\$ 4,040,000	88.20%	\$ 25,629,000	15.80%
August 1, 2008	30,645,000	36,740,000	6,095,000	83.40%	24,276,000	25.10%
August 1, 2007	30,421,000	33,680,000	3,259,000	90.30%	24,234,000	13.50%
August 1, 2006	25,580,000	25,580,000	-	100.00%	22,743,000	0.00%
August 1, 2005	28,551,000	28,551,000	-	100.00%	22,438,000	0.00%
August 1, 2004	25,990,000	25,990,000	-	100.00%	20,502,000	0.00%
<b>Other Postemployment Benefits</b>						
July 1, 2009	\$ 13,051,000	\$ 24,044,000	\$ 10,993,000	54.20%	\$ 25,629,000	42.90%
July 1, 2008	14,675,000	26,264,000	11,589,000	55.80%	24,325,000	47.60%
July 1, 2007	14,721,000	24,857,000	10,136,000	59.20%	24,234,000	41.80%
July 1, 2006	12,684,000	28,838,000	16,154,000	44.00%	22,743,000	71.00%

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF REQUIRED SUPPLEMENTAL INFORMATION  
 PUBLIC EMPLOYEE RETIREMENT SYSTEMS  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 June 30, 2010

CITY OF CHATTANOOGA ADMINISTERED PLANS

Year Ended <u>June 30</u>	<u>General Pension Plan</u>		<u>Firemen's and Policemen's Insurance and Pension Fund</u>		<u>Other Postemployment Benefits</u>	
	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2010	\$3,780,000	100.0%	\$7,903,392	105.9%	\$18,459,218	57.30%
2009	3,351,000	100.0%	7,686,489	108.5%	17,921,571	44.28%
2008	3,502,000	100.0%	7,504,469	99.0%	20,360,866	53.24%
2007	3,786,128	100.0%	7,540,220	89.0%	N/A	N/A
2006	3,518,054	98.7%	6,454,038	99.5%	N/A	N/A
2005	2,096,333	120.8%	6,073,138	101.6%	N/A	N/A

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

	<u>General Pension Plan</u>	<u>Firemen's and Policemen's Insurance and Pension Fund</u>	<u>Other Postemployment Benefits</u>
Valuation date	1/1/2010	1/1/2010	7/1/2008
Actuarial cost method	Entry Age	Entry Age	Entry Age
Amortization method	Level Dollar	Level Percent	Level Dollar
Remaining amortization period	30 Years Open	29 Years Remaining	30 Years Open
Asset valuation method	Market value, as adjusted	Market value, as adjusted	Market value
Actuarial assumptions:			
Investment rate of return	7.75%	7.75%	5.50%
Projected salary increases	4.50% - 5.50%	3.25%	3.00% - 8.50%
Includes inflation at	3.00%	3.25%	3.00%
Cost-of-living adjustments	3.00%	3.00%	3.00%

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

### DEBT SERVICE FUND

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

### PERMANENT FUND

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

CITY OF CHATTANOOGA, TENNESSEE

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

June 30, 2010

	Special Revenue											Permanent		Total Nonmajor Governmental Funds	
	Public Library	Downtown Development	Human Services Program	Narcotics Program	State Street Aid	Community Development	Hotel/Motel Tax	River Pier Garage	Regional Planning Agency	Air Pollution Control	Scenic Cities Beautiful Commission	Total	Debt Service		Library Endowment
<b>ASSETS</b>															
Cash and cash equivalents	\$ 1,495,811	\$ 11,780	\$ 244,810	\$ 2,450,920	\$ 603,626	\$ 695,389	\$ 1,034,609	\$ 187,063	\$ 1,048,110	\$ 915,493	\$ 250,197	\$ 8,937,808	\$ 4,418,141	\$ 97,921	\$ 13,453,870
Investments	55,676	-	-	-	370,550	-	-	-	-	-	-	426,226	-	3,118,689	3,544,915
Accounts receivable	3,976	-	7,194	2,813	33	-	844,505	17,986	36	-	-	876,543	-	-	876,543
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	453,499	-	453,499
Due from other governments	-	-	3,165,660	-	761,771	1,386,073	-	-	121,205	-	-	5,434,709	-	-	5,434,709
Prepaid items	-	-	-	-	-	-	-	-	-	-	-	-	470	-	470
<b>Total assets</b>	<b>\$ 1,555,463</b>	<b>\$ 11,780</b>	<b>\$ 3,417,664</b>	<b>\$ 2,453,733</b>	<b>\$ 1,735,980</b>	<b>\$ 2,081,462</b>	<b>\$ 1,879,114</b>	<b>\$ 205,049</b>	<b>\$ 1,169,351</b>	<b>\$ 915,493</b>	<b>\$ 250,197</b>	<b>\$ 15,675,286</b>	<b>\$ 4,872,110</b>	<b>\$ 3,216,610</b>	<b>\$ 23,764,006</b>
<b>LIABILITIES AND FUND BALANCES</b>															
<b>LIABILITIES</b>															
Accounts payable and accrued liabilities	\$ 182,985	\$ -	\$ 1,029,367	\$ 1,071,765	\$ 146,021	\$ 139,806	\$ -	\$ -	\$ 121,263	\$ 84,147	\$ 2,343	\$ 2,777,697	\$ -	\$ 156	\$ 2,777,853
Due to other funds	-	-	-	-	-	-	482,713	-	-	-	-	482,713	1,745	-	484,458
Deferred revenue	-	-	500	-	363,286	788,859	471,210	-	-	-	-	1,623,855	-	-	1,623,855
<b>Total liabilities</b>	<b>182,985</b>	<b>-</b>	<b>1,029,867</b>	<b>1,071,765</b>	<b>509,307</b>	<b>928,665</b>	<b>953,923</b>	<b>-</b>	<b>121,263</b>	<b>84,147</b>	<b>2,343</b>	<b>4,884,265</b>	<b>1,745</b>	<b>156</b>	<b>4,886,166</b>
<b>FUND BALANCES</b>															
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	470	3,134,995	3,135,465
Restricted	686,239	11,780	3,165,660	1,381,968	1,226,673	1,152,797	925,191	-	584,647	415,673	123,927	9,674,555	-	81,459	9,756,014
Committed	686,239	-	-	-	-	-	-	-	463,441	415,673	123,927	1,689,280	4,869,895	-	6,559,175
Assigned	-	-	-	-	-	-	-	205,049	-	-	-	205,049	-	-	205,049
Unassigned	-	-	(777,863)	-	-	-	-	-	-	-	-	(777,863)	-	-	(777,863)
<b>Total fund balances</b>	<b>1,372,478</b>	<b>11,780</b>	<b>2,387,797</b>	<b>1,381,968</b>	<b>1,226,673</b>	<b>1,152,797</b>	<b>925,191</b>	<b>205,049</b>	<b>1,048,088</b>	<b>831,346</b>	<b>247,854</b>	<b>10,791,021</b>	<b>4,870,365</b>	<b>3,216,454</b>	<b>18,877,840</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,555,463</b>	<b>\$ 11,780</b>	<b>\$ 3,417,664</b>	<b>\$ 2,453,733</b>	<b>\$ 1,735,980</b>	<b>\$ 2,081,462</b>	<b>\$ 1,879,114</b>	<b>\$ 205,049</b>	<b>\$ 1,169,351</b>	<b>\$ 915,493</b>	<b>\$ 250,197</b>	<b>\$ 15,675,286</b>	<b>\$ 4,872,110</b>	<b>\$ 3,216,610</b>	<b>\$ 23,764,006</b>

CITY OF CHATTANOOGA, TENNESSEE

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2010

	Special Revenue											Permanent		Total Nonmajor Governmental Funds	
	Public Library	Downtown Development	Human Services Program	Narcotics Program	State Street Aid	Community Development	Hotel/ Motel Tax	River Pier Garage	Regional Planning Agency	Air Pollution Control	Scenic Cities Beautiful Commission	Total	Debt Service		Library Endowment
<b>REVENUES</b>															
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,058,621	\$ -	\$ -	\$ -	\$ -	\$ 4,058,621	\$ -	\$ -	\$ 4,058,621
Licenses and permits	-	-	-	-	-	-	-	-	90,888	449,368	-	540,256	-	-	540,256
Intergovernmental	2,738,500	-	15,348,742	44,804	4,154,921	3,988,357	-	-	1,848,080	633,951	52,588	28,809,943	1,286,612	-	30,096,555
Charges for services	288,874	-	39,204	-	-	-	-	296,876	-	-	-	624,954	-	-	624,954
Investment income	47,355	-	20,534	1,900	4,220	2,301	16,612	-	-	-	-	92,922	-	389,129	482,051
Contributions and donations	38,152	-	73,747	500	-	-	-	-	-	-	705	113,104	-	1,000	114,104
Miscellaneous	70,299	-	44,652	838,302	-	748,021	-	-	3,160	725	-	1,705,159	19,437	-	1,724,596
<b>Total revenues</b>	<b>3,183,180</b>	<b>-</b>	<b>15,526,879</b>	<b>885,506</b>	<b>4,159,141</b>	<b>4,738,679</b>	<b>4,075,233</b>	<b>296,876</b>	<b>1,942,128</b>	<b>1,084,044</b>	<b>53,293</b>	<b>35,944,959</b>	<b>1,306,049</b>	<b>390,129</b>	<b>37,641,137</b>
<b>EXPENDITURES</b>															
General government	5,735,825	-	-	-	-	-	110,418	161,048	2,718,744	1,436,562	56,197	10,218,794	93,970	87,488	10,400,252
Public safety	-	-	-	384,640	-	-	-	-	-	-	-	384,640	-	-	384,640
Public works	-	-	-	-	3,940,663	-	-	-	-	-	-	3,940,663	-	-	3,940,663
Social services	-	-	16,783,009	-	-	6,107,292	-	-	-	-	-	22,890,301	-	-	22,890,301
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	19,680,034	-	19,680,034
<b>Total expenditures</b>	<b>5,735,825</b>	<b>-</b>	<b>16,783,009</b>	<b>384,640</b>	<b>3,940,663</b>	<b>6,107,292</b>	<b>110,418</b>	<b>161,048</b>	<b>2,718,744</b>	<b>1,436,562</b>	<b>56,197</b>	<b>37,434,398</b>	<b>19,774,004</b>	<b>87,488</b>	<b>57,295,890</b>
Excess (deficiency) of revenues over (under) expenditures	(2,552,645)	-	(1,256,130)	500,866	218,478	(1,368,613)	3,964,815	135,828	(776,616)	(352,518)	(2,904)	(1,489,439)	(18,467,955)	302,641	(19,654,753)
<b>OTHER FINANCING SOURCES (USES)</b>															
Transfers in	2,659,000	-	1,233,477	-	-	-	-	-	1,188,584	270,820	5,000	5,356,881	14,413,317	-	19,770,198
Transfers out	-	-	-	(41,029)	-	(908,063)	(2,685,160)	-	-	-	-	(3,634,252)	-	-	(3,634,252)
<b>Total other financing sources (uses)</b>	<b>2,659,000</b>	<b>-</b>	<b>1,233,477</b>	<b>(41,029)</b>	<b>-</b>	<b>(908,063)</b>	<b>(2,685,160)</b>	<b>-</b>	<b>1,188,584</b>	<b>270,820</b>	<b>5,000</b>	<b>1,722,629</b>	<b>14,413,317</b>	<b>-</b>	<b>16,135,946</b>
Net change in fund balance	106,355	-	(22,653)	459,837	218,478	(2,276,676)	1,279,655	135,828	411,968	(81,698)	2,096	233,190	(4,054,638)	302,641	(3,518,807)
FUND BALANCE, beginning	1,266,123	11,780	2,410,450	922,131	1,008,195	3,429,473	(354,464)	69,221	636,120	913,044	245,758	10,557,831	8,925,003	2,913,813	22,396,647
FUND BALANCE, ending	\$ 1,372,478	\$ 11,780	\$ 2,387,797	\$ 1,381,968	\$ 1,226,673	\$ 1,152,797	\$ 925,191	\$ 205,049	\$ 1,048,088	\$ 831,346	\$ 247,854	\$ 10,791,021	\$ 4,870,365	\$ 3,216,454	\$ 18,877,840

## DISCRETELY PRESENTED COMPONENT UNITS

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

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

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

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

CITY OF CHATTANOOGA, TENNESSEE

COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET ASSETS  
Year Ended June 30, 2010

	Chattanooga Metropolitan Airport Authority	CARTA	Chattanooga Downtown Redevelopment Corporation	Total
<b>OPERATING REVENUES</b>				
Charges for services	\$ 7,247,464	\$ 6,363,088	\$ 17,924,607	\$ 31,535,159
Other	-	167,834	-	167,834
Total operating revenues	<u>7,247,464</u>	<u>6,530,922</u>	<u>17,924,607</u>	<u>31,702,993</u>
<b>OPERATING EXPENSES</b>				
Airport operations	5,735,676	-	-	5,735,676
CARTA operations	-	15,582,982	-	15,582,982
CDRC operations	-	-	9,821,828	9,821,828
Management fees	246,208	-	379,619	625,827
Maintenance	244,263	-	-	244,263
Depreciation and amortization	<u>3,066,308</u>	<u>5,902,570</u>	<u>411,627</u>	<u>9,380,505</u>
Total operating expenses	<u>9,292,455</u>	<u>21,485,552</u>	<u>10,613,074</u>	<u>41,391,081</u>
OPERATING INCOME (LOSS)	<u>(2,044,991)</u>	<u>(14,954,630)</u>	<u>7,311,533</u>	<u>(9,688,088)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Intergovernmental revenue	-	6,346,453	-	6,346,453
Investment income	26,323	357	816,975	843,655
Interest expense	(351,110)	(34,114)	(6,403,222)	(6,788,446)
Other income (expense)	<u>1,205,859</u>	<u>-</u>	<u>-</u>	<u>1,205,859</u>
Total nonoperating revenues (expenses)	<u>881,072</u>	<u>6,312,696</u>	<u>(5,586,247)</u>	<u>1,607,521</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS	<u>(1,163,919)</u>	<u>(8,641,934)</u>	<u>1,725,286</u>	<u>(8,080,567)</u>
Capital contributions	<u>7,504,082</u>	<u>6,371,120</u>	<u>-</u>	<u>13,875,202</u>
CHANGE IN NET ASSETS	<u>6,340,163</u>	<u>(2,270,814)</u>	<u>1,725,286</u>	<u>5,794,635</u>
Net assets, beginning	<u>70,513,460</u>	<u>30,416,318</u>	<u>2,636,063</u>	<u>104,001,049</u>
Net assets, ending	<u>\$ 76,853,623</u>	<u>\$ 28,145,504</u>	<u>\$ 4,361,349</u>	<u>\$ 109,360,476</u>

CITY OF CHATTANOOGA, TENNESSEE  
 COMBINING STATEMENT OF CASH FLOWS  
 COMPONENT UNITS  
 Year Ended June 30, 2010

	Chattanooga Metropolitan Airport Authority	CARTA	Chattanooga Downtown Redevelopment Corporation	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 7,377,178	\$ 6,359,491	\$ 18,037,393	\$ 31,774,062
Payments to suppliers	(4,618,729)	(4,259,579)	(4,627,148)	(13,505,456)
Payments to employees	-	(11,013,517)	-	(11,013,517)
Cost of services	-	-	(5,433,689)	(5,433,689)
Net cash provided by (used in) operating activities	<u>2,758,449</u>	<u>(8,913,605)</u>	<u>7,976,556</u>	<u>1,821,400</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Intergovernmental payments received	-	6,346,453	-	6,346,453
Net cash provided by noncapital financing activities	<u>-</u>	<u>6,346,453</u>	<u>-</u>	<u>6,346,453</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal paid on capital debt	(292,268)	-	(3,050,000)	(3,342,268)
Payments to primary government	-	(106,454)	-	(106,454)
Principal received on capital lease	-	-	2,629,535	2,629,535
Interest paid on capital debt	(352,589)	-	(6,312,556)	(6,665,145)
Capital contributions	9,843,218	7,293,784	-	17,137,002
Additions to capital assets	(8,961,337)	(5,256,580)	(630,338)	(14,848,255)
Passenger facility charges collected	1,230,901	-	-	1,230,901
Net cash flows provided by (used in) capital and related financing activities	<u>1,467,925</u>	<u>1,930,750</u>	<u>(7,363,359)</u>	<u>(3,964,684)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchases of investments	-	-	(72,803,100)	(72,803,100)
Proceeds from sales and maturities of investments	-	-	72,915,305	72,915,305
Interest on investments	26,323	357	465,325	492,005
Net cash flows provided by investing activities	<u>26,323</u>	<u>357</u>	<u>577,530</u>	<u>604,210</u>
Net increase (decrease) in cash and cash equivalents	4,252,697	(636,045)	1,190,727	4,807,379
Cash and cash equivalents, beginning of year	5,764,300	1,887,024	2,960,317	10,611,641
Cash and cash equivalents, end of year	<u>\$ 10,016,997</u>	<u>\$ 1,250,979</u>	<u>\$ 4,151,044</u>	<u>\$ 15,419,020</u>
<b>CLASSIFIED AS:</b>				
Current assets	\$ 9,083,965	\$ 873,979	\$ 4,151,044	\$ 14,108,988
Restricted assets	933,032	377,000	-	1,310,032

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE  
 COMBINING STATEMENT OF CASH FLOWS  
 COMPONENT UNITS  
 Year Ended June 30, 2010

(continued from previous page)

	Chattanooga Metropolitan Airport Authority	CARTA	Chattanooga Downtown Redevelopment Corporation	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	\$ (2,044,991)	\$ (14,954,630)	\$ 7,311,533	\$ (9,688,088)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Depreciation and amortization	3,066,308	5,913,820	411,627	9,391,755
Loss on disposal of property and equipment	1,235,582	-	-	1,235,582
Bad debt expense	9,664	-	-	9,664
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	133,209	(159,361)	112,786	86,634
(Increase) decrease in inventory	-	(30,462)	17,689	(12,773)
(Increase) decrease in prepaid items	25,082	(296,722)	-	(271,640)
Decrease in other assets	-	-	116,695	116,695
Increase in accounts payable and accrued liabilities	325,478	613,750	6,226	945,454
Increase in deferred revenue	8,117	-	-	8,117
TOTAL ADJUSTMENTS	4,803,440	6,041,025	665,023	11,509,488
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 2,758,449	\$ (8,913,605)	\$ 7,976,556	\$ 1,821,400
SIGNIFICANT NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES				
Additions to property and equipment included in contracts payable	\$ 1,006,329	\$ -	\$ -	\$ 1,006,329

CITY OF CHATTANOOGA, TENNESSEE

AGENCY FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
June 30, 2010

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	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2010</u>
<b>ASSETS</b>				
Cash	\$ (1,200,496)	\$ 346,787,743	\$ 345,223,825	\$ 363,422
Due from others	<u>1,200,496</u>	<u>-</u>	<u>1,200,496</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 346,787,743</u>	<u>\$ 346,424,321</u>	<u>\$ 363,422</u>
<b>LIABILITIES</b>				
Due to others	<u>\$ -</u>	<u>\$ 346,787,743</u>	<u>\$ 346,424,321</u>	<u>\$ 363,422</u>
Total liabilities	<u>\$ -</u>	<u>\$ 346,787,743</u>	<u>\$ 346,424,321</u>	<u>\$ 363,422</u>

## CITY OF CHATTANOOGA, TENNESSEE

## GENERAL FUND

## BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
Taxes:				
Property	\$ 92,004,177	\$ 92,004,177	\$ 92,141,143	\$ 136,966
Property in lieu of taxes:				
Burner Systems	1,789	1,789	395	(1,394)
Chattanooga Housing Authority	25,000	25,000	331,397	306,397
Tennessee Valley Authority	1,584,000	1,584,000	1,754,192	170,192
Jaycee Towers 1 and 2	1,224	1,224	1,224	-
The Bread Factory	1,938	1,938	1,938	-
Good Neighbors	2,808	2,808	2,808	-
Kenco Group	57,857	57,857	-	(57,857)
Signal Mountain Cement	91,878	91,878	76,733	(15,145)
Covenant Transport	22,673	22,673	21,449	(1,224)
Regis Corporation	10,265	10,265	-	(10,265)
Dev Corp O Knob	434	434	435	1
Chattanooga Labeling System	7,745	7,745	-	(7,745)
Chattem Inc.	15,840	15,840	15,288	(552)
Central Block Corp.	2,363	2,363	-	(2,363)
LJT of Tennessee	26,098	26,098	36,705	10,607
Provident Life & Accident Insurance Co.	9,764	9,764	9,809	45
South Market LLC	1,762	1,762	1,762	-
American Plastic Ind.	50,784	50,784	48,426	(2,358)
Custom Baking	19,374	19,374	14,713	(4,661)
Dupont - Sabanci Intl.	22,594	22,594	17,049	(5,545)
Frazier Partners LLC	618	618	618	-
Invista	24,966	24,966	31,267	6,301
Advanced Tech Ceramic	7,943	7,943	-	(7,943)
United Enertach Corp	7,336	7,336	7,720	384
Aerisyn, Inc	31,502	31,502	32,225	723
TAG Manufacturing	33,051	33,051	41,855	8,804
Wm Wrigley Jr Co	42,958	42,958	53,192	10,234
Astec Industries	19,897	19,897	31,275	11,378
Blue Cross Blue Shield	454,454	454,454	1,011,332	556,878
East Tech Co	5,420	5,420	9,549	4,129
Heatec, Inc	2,262	2,262	3,491	1,229
Modern Industries	5,966	5,966	-	(5,966)
Roadtec	11,733	11,733	22,195	10,462
Sphere One Inc	5,767	5,767	7,995	2,228
Steel Warehouse of TN	9,489	9,489	19,243	9,754
U.S. Xpress Inc	47,640	47,640	43,738	(3,902)
United Packers of Chattanooga	17,240	17,240	34,050	16,810
MK LLC	6,517	6,517	2,030	(4,487)
Jarnigan Road-EMJ Corp	-	-	15,500	15,500
Madem Reels USA	-	-	5,061	5,061
National Print-Posters	-	-	6,490	6,490
Southern Champion Tray	-	-	6,701	6,701
Vision Chestnut Hotel Group	-	-	49,403	49,403
Alstom Power Inc.	-	-	160,810	160,810
Refunds	-	-	(9,782)	(9,782)
Corporate excise taxes - intangible property	200,000	200,000	224,020	24,020
Interest and penalty on taxes	750,000	750,000	895,212	145,212
Collection fees - delinquent taxes	160,000	160,000	240,216	80,216
Other local taxes:				
Franchise taxes	2,242,200	2,242,200	2,248,279	6,079
Liquor taxes	1,978,800	1,978,800	1,973,682	(5,118)
Beer taxes	5,508,000	5,508,000	5,089,018	(418,982)
Litigation taxes - City Court	3,700	3,700	3,526	(174)
Gross receipts tax	4,005,000	4,005,000	3,790,913	(214,087)
Total taxes	109,542,826	109,542,826	110,526,290	983,464
Licenses and permits:				
Motor vehicle licenses	380,000	380,000	404,595	24,595
Business licenses (excluding liquor)	150,000	150,000	101,130	(48,870)
Fees for issuing business licenses	57,000	57,000	56,963	(37)

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2010

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Licenses and permits: (continued)				
Interest and penalty on business licenses	\$ 6,000	\$ 6,000	\$ 5,638	\$ (362)
Wrecker permits	6,000	6,000	6,650	650
Building permits	750,000	750,000	976,155	226,155
Electrical permits	115,000	115,000	133,287	18,287
Plumbing fixtures connection permits	125,000	125,000	142,586	17,586
Street cut-in permits	300,000	300,000	255,325	(44,675)
Annual electrical contractors licenses	64,000	64,000	53,200	(10,800)
Penalty-electrical fees & licenses	300	300	669	369
Plumbing examiner fees	30,000	30,000	37,090	7,090
Electrical examiner fees	30,000	30,000	66,365	36,365
Gas examiner fees	30,000	30,000	10,720	(19,280)
Beer permit application fees	90,000	90,000	87,817	(2,183)
Mechanical code permits	65,000	65,000	59,481	(5,519)
Mechanical examiner fees	60,000	60,000	58,220	(1,780)
Fees for issuing construction, renovation permits	40,000	40,000	44,305	4,305
Liquor by drink licenses	125,000	125,000	133,860	8,860
Liquor by drink, interest and penalty	1,200	1,200	4,192	2,992
Variance request fees	5,000	5,000	6,150	1,150
Construction board of appeals	2,000	2,000	3,982	1,982
Zoning letter	8,000	8,000	7,100	(900)
Sign board of appeals	2,500	2,500	2,900	400
Certificates of occupancy	18,000	18,000	14,635	(3,365)
Sewer verification letter	300	300	750	450
Code compliance letter fee	1,000	1,000	900	(100)
Push cart permits	-	-	225	225
Adult Entertain Application Fees	4,000	4,000	14,600	10,600
Modular homesite investigation	-	-	150	150
Plan checking fee	150,000	150,000	183,809	33,809
Phased construction plans review	7,200	7,200	28,470	21,270
Cell tower site/location review	2,000	2,000	-	(2,000)
Dead animal pick up fee at vet	6,000	6,000	1,761	(4,239)
Hotel permits	2,000	2,000	4,450	2,450
Gas permits	5,000	5,000	4,154	(846)
Exhibitor fees	1,200	1,200	1,809	609
Sign permits	150,000	150,000	117,560	(32,440)
Taxicab driver permits	7,000	7,000	3,330	(3,670)
Temporary use permits	3,000	3,000	2,800	(200)
Subdivision review/inspection fee	20,000	20,000	10,540	(9,460)
Miscellaneous licenses and permits	8,000	8,000	20,146	12,146
Designated revenues:				
Zoo Admission	319,555	319,555	319,555	-
FOZ Gift Shop Sales	326,232	326,232	326,232	-
Parking meters	1,113,720	1,113,720	1,113,720	-
Total licenses and permits	4,586,207	4,586,207	4,827,976	241,769
Intergovernmental revenues:				
City allocation - state beer tax	89,000	89,000	77,086	(11,914)
City allocation - state income tax	2,500,000	2,500,000	2,578,926	78,926
City allocation - state sales tax	10,300,000	10,300,000	9,904,220	(395,780)
County-wide sales tax	25,600,000	25,600,000	25,116,025	(483,975)
Mixed drink tax	1,775,000	1,775,000	1,888,061	113,061
State maintenance of streets	230,000	230,000	318,287	88,287
State gas inspection fees	340,000	340,000	334,015	(5,985)
State alcoholic beverage taxes	96,000	96,000	99,820	3,820
Hamilton County - Ross's Landing	913,930	913,930	897,203	(16,727)
Hamilton County - radio and electronics	170,000	170,000	151,089	(18,911)
State - shared commission gross receipts	150,000	150,000	223,587	73,587
State - telecommunication sales tax	20,000	20,000	13,500	(6,500)
State Funds	472,200	472,200	596,298	124,098
Federal Funds	1,100	1,100	15,009	13,909
Other local governments	160,000	160,000	76,953	(83,047)
Designated revenues:				
County-wide sales tax	10,400,000	10,400,000	10,182,243	(217,757)
TDZ - State	-	-	1,809,794	1,809,794
TDZ - County	-	-	549,755	549,755
Other designated revenue	5,562,724	5,562,724	8,586,997	3,024,273
Total intergovernmental revenues	58,779,954	58,779,954	63,418,868	4,638,914

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Charges for services:				
City court costs	\$ 316,200	\$ 316,200	\$ 286,525	\$ (29,675)
State court costs	2,000	2,000	2,498	498
City Court Clerk fees	1,200,000	1,200,000	1,019,769	(180,231)
Charges for financial services, EPB	7,200	7,200	7,200	-
Fire and ambulance service fees	200	200	205	5
Warner/Montague Park ballfield fees	192,150	192,150	21,263	(170,887)
Champion's Club fees	40,000	40,000	53,696	13,696
Kidz Kamp fees	66,153	66,153	60,505	(5,648)
Sports program fees	2,000	2,000	15,309	13,309
Non-traditional program fees	5,000	5,000	12,985	7,985
Fitness center fees	45,000	45,000	50,824	5,824
Outventure fees	20,000	20,000	22,313	2,313
Credit card processing fee	57,000	57,000	92,894	35,894
Over/under collections	-	-	3,579	3,579
Land and building rents	439,500	439,500	499,986	60,486
Dock rental (wharf)	35,000	35,000	57,098	22,098
Civic facilities show merchandise	-	-	27,835	27,835
Memorial Auditorium box office	150,000	150,000	271,854	121,854
Swimming pools	70,000	70,000	77,562	7,562
Park concessions	55,000	55,000	129,014	74,014
Recreation center rental	75,000	75,000	63,897	(11,103)
Carousel ridership	95,000	95,000	97,416	2,416
Police reports: accidents, etc., fees	115,000	115,000	45,902	(69,098)
Applicant/Photo/ID card fees	1,800	1,800	1,070	(730)
Skateboard park fees	65,000	65,000	49,574	(15,426)
Park event fee	6,000	6,000	7,325	7,325
Arts & culture fees	10,000	10,000	18,673	8,673
Therapeutic Kamp fee	2,000	2,000	2,819	819
Preservation fee - civic facilities	100,000	100,000	152,500	52,500
General pension administration cost	25,000	25,000	40,000	15,000
Miscellaneous revenues	61,000	61,000	371,150	310,150
Designated revenues:				
Other designated revenue	2,146,628	2,146,628	1,988,785	(157,843)
Total charges for services	5,404,831	5,404,831	5,558,025	153,194
Fines, forfeitures, and penalties:				
City court fines	738,000	738,000	617,140	(120,860)
Criminal court fines	140,000	140,000	155,746	15,746
Parking tickets	550,000	550,000	460,541	(89,459)
Delinquent parking tickets	120,000	120,000	116,436	(3,564)
Air pollution penalties	1,500	1,500	74,056	72,556
Miscellaneous forfeitures and penalties	1,600	1,600	2,251	651
Designated revenues	1,300,000	1,300,000	1,830,813	530,813
Total fines, forfeitures, and penalties	2,851,100	2,851,100	3,256,983	405,883

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Miscellaneous revenues:				
Interest earned	\$ 500,000	\$ 500,000	\$ 554,057	\$ 54,057
Sale of property	80,000	80,000	30,330	(49,670)
Other miscellaneous revenue	2,784,247	2,784,247	3,048,572	264,325
Designated revenues:				
Interest	3,053	3,053	105,601	102,548
Contributions and donations	188,956	188,956	181,798	(7,158)
Other	13,264	87,334	113,810	26,476
Total miscellaneous revenues	3,569,520	3,643,590	4,034,168	390,578
Total revenues	184,734,438	184,808,508	191,622,310	6,813,802
EXPENDITURES				
General Government:				
City Council	690,617	690,617	690,358	(259)
Allied Arts Council	231,250	231,250	231,250	-
Community Impact Fund	208,511	208,511	208,511	-
Front Porch Alliance	27,000	27,000	27,000	-
Finley Stadium	60,000	60,000	60,000	-
Choose Chattanooga	20,000	20,000	20,000	-
Community Foundation scholarships	120,000	120,000	120,000	-
Carcog and Economic Development District	31,111	31,111	31,111	-
Carter Street lease agreement	185,000	185,000	185,000	-
Chattanooga Neighborhood Enterprises	900,000	900,000	900,000	-
Friends of Moccasin Bend	30,000	30,000	30,000	-
Chattanooga Area Food Bank	15,000	15,000	15,000	-
Alexian Brothers Senior	22,094	22,094	22,094	-
City Court (Judicial)	719,990	719,990	716,018	(3,972)
Railroad Authority	67,822	67,822	-	(67,822)
Enterprise Center	237,500	237,500	137,500	(100,000)
Enterprise South Nature Park	283,861	283,861	233,810	(50,051)
Children's Advocacy Center	22,500	22,500	22,500	-
Election Expense	10,000	10,000	-	(10,000)
Information Services	3,022,837	3,022,837	2,833,499	(189,338)
Telephone Systems	161,160	161,160	155,382	(5,778)
Homeless Health Care Centers	15,750	15,750	15,750	-
African-American Museum	64,000	64,000	64,000	-
Regional History Museum	18,000	18,000	18,000	-
City Attorney's Office	1,085,413	1,085,413	1,108,135	22,722
Contingency fund	162,762	162,762	1,072	(161,690)
Chattanooga Area Urban League	50,000	50,000	50,000	-
Chattanooga Downtown Partnership	40,000	40,000	40,000	-
CARTA	3,851,000	3,851,000	3,851,000	-
Pensions and UIC	68,000	68,000	95,744	27,744
Tennessee Riverpark	1,219,775	1,219,775	1,154,397	(65,378)
WTC1 - Channel 45	45,000	45,000	45,000	-
Tuition assistance program	20,000	20,000	12,262	(7,738)
Renewal and replacement	600,159	600,159	466,310	(133,849)
311 call center	533,364	533,364	488,180	(45,184)
Audits, dues and surveys	226,999	226,999	128,947	(98,052)
Internal Audit	478,764	478,764	458,218	(20,546)
Intergovernmental relations	457,147	457,147	310,849	(146,298)
City water quality management fees	85,000	85,000	274,627	189,627
Industrial Development Board	417,000	5,164,968	5,164,968	-
Telecommunication Operations	174,681	174,681	173,725	(956)
ESIP Security Services	53,021	53,021	55,496	2,475
Liability insurance premiums	3,032,772	3,032,772	3,478,237	445,465

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2010

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>General Government: (continued)</b>				
Designated expenses:				
M.L. King plan	\$ -	\$ -	\$ 17,449	\$ 17,449
CARTA parking meters	1,113,720	1,113,720	1,113,720	-
Automated traffic enforcement	885,200	885,200	1,309,091	423,891
Disaster recovery & relief	3,708	3,708	-	(3,708)
Economic development	8,162,556	8,162,556	8,373,240	210,684
General government grants	112,061	112,061	112,061	-
Chattanooga Opportunity Fund	-	-	43,032	43,032
TN Multicultural Chamber of Commerce	75,000	75,000	75,000	-
Chamber of Economic Development	450,000	450,000	450,000	-
Chamber of Commerce Mktg-Enterprise South	75,000	75,000	98,095	23,095
<b>Total General Government</b>	<b>30,642,105</b>	<b>35,390,073</b>	<b>35,685,638</b>	<b>295,565</b>
<b>Executive:</b>				
Office of the Mayor:				
Executive office administration	874,250	874,250	865,287	(8,963)
Multicultural affairs	308,822	308,822	308,070	(752)
Office of faith based initiatives	212,907	212,907	228,187	15,280
Designated expenses:				
Go Fest	31,250	31,250	9,586	(21,664)
Chattanooga Community Resource Center	41,381	41,381	41,381	-
Power of One	1,950	1,950	8,415	6,465
Art of Change	550	550	-	(550)
Multicultural affairs programs	1,500	1,500	-	(1,500)
<b>Total Executive</b>	<b>1,472,610</b>	<b>1,472,610</b>	<b>1,460,926</b>	<b>(11,684)</b>
<b>Finance and Administration:</b>				
Finance administration	2,068,872	2,068,872	2,034,358	(34,514)
Office of City Treasurer	708,256	708,256	707,963	(293)
Clerk's Office Operations	898,393	898,393	905,491	7,098
Designated expenses:				
City court technology	86,129	86,129	5,364	(80,765)
Animal care trust	-	-	16,686	16,686
<b>Total Finance and Administration</b>	<b>3,761,650</b>	<b>3,761,650</b>	<b>3,669,862</b>	<b>(91,788)</b>
<b>General Services:</b>				
Administration	325,865	325,865	325,513	(352)
Purchasing	789,803	789,803	756,267	(33,536)
Building Maintenance	1,018,499	1,018,499	1,010,552	(7,947)
Mobile Communications	535,294	535,294	534,178	(1,116)
Real Estate Office	56,761	56,761	37,725	(19,036)
Chattanooga Community Resource Center	17,840	17,840	17,838	(2)
Designated expenses:				
PSIC planning & training	-	-	11,483	11,483
PSIC capital acquisitions & deployment	5,863,553	5,863,553	5,852,070	(11,483)
IECGP regional interoperability	81,794	81,794	81,794	-
Heritage Hall	121,248	121,248	90,186	(31,062)
DRC building operations	725,087	725,087	169,528	(555,559)
<b>Total General Services</b>	<b>9,535,744</b>	<b>9,535,744</b>	<b>8,887,134</b>	<b>(648,610)</b>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2010

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Personnel:				
Personnel administration	\$ 998,757	\$ 998,757	\$ 918,723	\$ (80,034)
Insurance office	5,906,866	5,906,866	5,895,811	(11,055)
Insurance programs	96,201	96,201	81,671	(14,530)
Total Personnel	7,001,824	7,001,824	6,896,205	(105,619)
Neighborhood Services:				
Administration	562,834	562,834	541,795	(21,039)
Codes & community services	1,265,552	1,265,552	1,280,979	15,427
Designated expenses:				
Neighborhood initiatives	-	-	16,000	16,000
Neighborhood partners projects	55,000	55,000	78,883	23,883
Total Neighborhood Services	1,883,386	1,883,386	1,917,657	34,271
Police:				
Administration	9,372,937	9,372,937	9,545,423	172,486
Uniformed services	19,544,960	19,544,960	19,057,815	(487,145)
Investigative and support services	6,655,345	6,655,345	6,596,921	(58,424)
Operational support services	5,633,080	5,633,080	5,917,954	284,874
Designated expenses:				
Special programs	91,779	91,779	69,122	(22,657)
Law enforcement planning	1,047,062	1,047,062	1,053,950	6,888
Operational support services	16,686	16,686	-	(16,686)
Other police grants	193,676	193,676	397,884	204,208
Reduction part I offenses	49,163	49,163	14,965	(34,198)
Total Police	42,604,688	42,604,688	42,654,034	49,346
Fire:				
Administration	297,676	297,676	419,687	122,011
Operations	27,739,347	27,739,347	27,563,625	(175,722)
Designated expenses:				
Operations	(1,333)	(1,333)	288,440	289,773
Total Fire	28,035,690	28,035,690	28,271,752	236,062
Public Works:				
Administration	908,911	908,911	900,871	(8,040)
City Engineer	2,005,028	2,005,028	2,119,955	114,927
City-wide services	988,559	988,559	996,426	7,867
Street cleaning	2,362,077	2,362,077	2,255,553	(106,524)
Emergency	825,557	825,557	800,583	(24,974)
Utilities	140,775	140,775	165,387	24,612
Solid waste subsidy	5,740,775	5,740,775	5,740,775	-
Waste pickup	5,955,683	5,955,683	5,972,250	16,567
Municipal forestry	542,542	542,542	558,451	15,909
Storm stations	96,300	96,300	54,058	(42,242)
Land development	2,514,585	2,514,585	2,461,333	(53,252)

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2010

(continued from previous page)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Public Works: (continued)				
Traffic management:				
Administration	\$ 761,581	\$ 761,581	\$ 752,626	\$ (8,955)
Control	1,797,151	1,797,151	1,755,717	(41,434)
Street lighting	2,886,021	2,886,021	2,942,943	56,922
Designated expenses:				
Technology	132,210	132,210	63,840	(68,370)
Municipal forestry	9,268	83,338	112,739	29,401
Public works week	6,550	6,550	6,359	(191)
Public works grant	1,067	1,067	1,067	-
Total Public Works	<u>27,674,640</u>	<u>27,748,710</u>	<u>27,660,933</u>	<u>(87,777)</u>
Parks and Recreation:				
Administration	1,644,364	1,644,364	1,741,922	97,558
Recreation:				
Recreation centers	2,219,577	2,219,577	2,323,365	103,788
Fitness center	189,730	189,730	211,447	21,717
Athletic facilities	939,388	939,388	500,554	(438,834)
Sports	157,549	157,549	165,376	7,827
Outdoor recreation	359,181	359,181	345,844	(13,337)
Kidz Kamp Program	215,196	215,196	154,432	(60,764)
Aquatics	173,312	173,312	189,188	15,876
Therapeutic Recreation	113,511	113,511	111,396	(2,115)
Parks maintenance:				
Administration	687,822	687,822	775,167	87,345
Warner Park Zoo	578,115	578,115	593,717	15,602
City-wide security	4,402,076	4,402,076	4,601,784	199,708
Designated expenses:				
Brainerd Golf Course	748,049	748,049	804,964	56,915
Brown Acres Golf Course	1,014,695	1,014,695	870,219	(144,476)
Zoo special programs	727,391	727,391	722,034	(5,357)
Special programs	34,305	34,305	55,539	21,234
Public Arts	136,052	136,052	97,923	(38,129)
Grants	500,000	500,000	505,605	5,605
Total Parks and Recreation	<u>14,840,313</u>	<u>14,840,313</u>	<u>14,770,476</u>	<u>(69,837)</u>
Education, Arts and Culture:				
Administration	346,131	346,131	341,988	(4,143)
Cultural Arts	63,550	63,550	29,433	(34,117)
Civic facilities:				
Administration	773,085	773,085	808,439	35,354
Memorial Auditorium	398,665	398,665	391,542	(7,123)
Tivoli Theatre	315,309	315,309	293,669	(21,640)
Concessions	41,794	41,794	63,868	22,074
Arts and culture facilities:				
North River	92,233	92,233	86,330	(5,903)
Eastgate Center	122,537	122,537	126,324	3,787
Heritage House	71,435	71,435	57,342	(14,093)
Designated expenses:				
Tivoli Theatre	(19,806)	(19,806)	-	19,806
EAC grants	-	-	3,276	3,276
EAC special programs	7,244	7,244	6,377	(867)
Total Education, Arts and Culture	<u>2,212,177</u>	<u>2,212,177</u>	<u>2,208,588</u>	<u>(3,589)</u>
Total expenditures	<u>169,664,827</u>	<u>174,486,865</u>	<u>174,083,205</u>	<u>(403,660)</u>
Excess of revenues over expenditures	<u>15,069,611</u>	<u>10,321,643</u>	<u>17,539,105</u>	<u>7,217,462</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2010

(continued from previous page)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 3,909,893	\$ 3,909,893	\$ 4,020,000	\$ 110,107
Transfers out	<u>(22,479,187)</u>	<u>(23,554,536)</u>	<u>(23,681,689)</u>	<u>(127,153)</u>
Total other financing sources (uses)	<u>(18,569,294)</u>	<u>(19,644,643)</u>	<u>(19,661,689)</u>	<u>(17,046)</u>
Net change in fund balance	(3,499,683)	(9,323,000)	(2,122,584)	7,200,416
FUND BALANCE at beginning of year	<u>41,952,077</u>	<u>41,952,077</u>	<u>41,952,077</u>	<u>-</u>
FUND BALANCE at end of year	<u>\$ 38,452,394</u>	<u>\$ 32,629,077</u>	<u>\$ 39,829,493</u>	<u>\$ 7,200,416</u>

CITY OF CHATTANOOGA, TENNESSEE

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE - DESIGNATED REVENUES  
Year Ended June 30, 2010

	Final Budget					Total	Actual					Total	Variance - Over (Under)
	Licenses and Permits	Inter- governmental Revenues	Charges for Services	Fines, Forfeitures, & Penalties	Miscellaneous Revenues		Licenses and Permits	Inter- governmental Revenues	Charges for Services	Fines, Forfeitures, & Penalties	Miscellaneous Revenues		
Reduction - Part I offenses	\$ -	\$ 35,496	\$ -	\$ -	\$ 13,667	\$ 49,163	\$ -	\$ 35,496	\$ -	\$ -	\$ 13,667	\$ 49,163	\$ -
Municipal golf courses	-	-	1,827,653	-	-	1,827,653	-	1,334	1,664,804	-	11,732	1,677,870	(149,783)
Free Public Library	-	-	-	-	-	-	-	-	-	-	6,792	6,792	6,792
Law enforcement planning	-	1,041,036	-	-	7,579	1,048,615	-	1,038,923	-	-	7,579	1,046,502	(2,113)
Nonprofit request	-	-	-	-	-	-	-	-	1,450	-	-	1,450	1,450
Economic Development and Education	-	10,400,000	-	-	-	10,400,000	-	12,541,792	1,524	-	96,296	12,639,612	2,239,612
Special programs	1,759,507	4,423,539	318,975	1,300,000	258,097	8,060,118	1,759,507	7,448,591	321,007	1,830,813	265,143	11,625,061	3,564,943
African-American Museum	-	62,653	-	-	-	62,653	-	62,653	-	-	-	62,653	-
<b>Total designated revenues</b>	<b>\$ 1,759,507</b>	<b>\$ 15,962,724</b>	<b>\$ 2,146,628</b>	<b>\$ 1,300,000</b>	<b>\$ 279,343</b>	<b>\$ 21,448,202</b>	<b>\$ 1,759,507</b>	<b>\$ 21,128,789</b>	<b>\$ 1,988,785</b>	<b>\$ 1,830,813</b>	<b>\$ 401,209</b>	<b>\$ 27,109,103</b>	<b>\$ 5,660,901</b>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

PUBLIC LIBRARY FUND

BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>REVENUES</b>				
Hamilton County, Tennessee funds	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000	\$ -
State of Tennessee funds	-	-	96,000	96,000
Investment income	24,001	24,001	47,355	23,354
Book sales	101,750	101,750	103,550	1,800
Donations	17,000	17,000	38,152	21,152
Miscellaneous	213,685	213,685	258,123	44,438
Total revenues	<u>2,996,436</u>	<u>2,996,436</u>	<u>3,183,180</u>	<u>186,744</u>
<b>EXPENDITURES</b>				
Central branch and administration	4,568,735	4,568,735	4,504,243	(64,492)
Eastgate branch	343,930	343,930	341,250	(2,680)
Northgate branch	286,718	286,718	287,897	1,179
Ooltewah/Collegedale branch	296,250	296,250	303,930	7,680
South Chattanooga branch	148,887	148,887	147,459	(1,428)
Capital outlay	38,000	38,000	13,812	(24,188)
Other	57,001	57,001	137,234	80,233
Total expenditures	<u>5,739,521</u>	<u>5,739,521</u>	<u>5,735,825</u>	<u>(3,696)</u>
Deficiency of revenues under expenditures	(2,743,085)	(2,743,085)	(2,552,645)	190,440
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>2,640,000</u>	<u>2,640,000</u>	<u>2,659,000</u>	<u>19,000</u>
Net change in fund balance	(103,085)	(103,085)	106,355	209,440
FUND BALANCE at beginning of year	<u>1,266,123</u>	<u>1,266,123</u>	<u>1,266,123</u>	<u>-</u>
FUND BALANCE at end of year	<u>\$ 1,163,038</u>	<u>\$ 1,163,038</u>	<u>\$ 1,372,478</u>	<u>\$ 209,440</u>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

DOWNTOWN DEVELOPMENT FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Over (Under)
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Downtown development	\$ -	\$ -	\$ -	\$ -
Total expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
FUND BALANCE at beginning of year	<u>11,780</u>	<u>11,780</u>	<u>11,780</u>	-
FUND BALANCE at end of year	<u>\$ 11,780</u>	<u>\$ 11,780</u>	<u>\$ 11,780</u>	<u>\$ -</u>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

HUMAN SERVICES PROGRAM FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>REVENUES</b>				
Federal funds	\$ 9,647,224	\$ 9,647,224	\$ 10,988,583	\$ 1,341,359
State of Tennessee funds	7,726,132	7,726,132	4,360,159	(3,365,973)
United Way	3,000	3,000	1,821	(1,179)
Project Warm Neighbors	22,000	22,000	26,826	4,826
Day care fees	46,641	46,641	39,204	(7,437)
Donations	45,100	45,100	45,100	-
Investment income	40,613	40,613	20,534	(20,079)
Other	-	-	44,652	44,652
<b>Total revenues</b>	<b>17,530,710</b>	<b>17,530,710</b>	<b>15,526,879</b>	<b>(2,003,831)</b>
<b>EXPENDITURES</b>				
Administration	938,783	938,783	1,048,231	109,448
Headstart program	9,510,729	9,510,729	8,711,276	(799,453)
Day care	748,159	748,159	735,334	(12,825)
Food program	120,482	120,482	153,127	32,645
Weatherization program	3,945,647	3,945,647	1,282,299	(2,663,348)
Foster grandparent program	497,877	497,877	494,292	(3,585)
Low-income energy assistance	1,092,019	1,092,019	2,311,427	1,219,408
Community services block grant	1,481,505	1,481,505	1,506,506	25,001
Title II commodities	200,000	200,000	177,820	(22,180)
Emergency food and shelter	-	-	46,398	46,398
Other human services programs	130,009	130,009	114,120	(15,889)
Capital outlay	95,100	95,100	202,179	107,079
<b>Total expenditures</b>	<b>18,760,310</b>	<b>18,760,310</b>	<b>16,783,009</b>	<b>(1,977,301)</b>
Deficiency of revenues under expenditures	(1,229,600)	(1,229,600)	(1,256,130)	(26,530)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	1,233,477	1,233,477	1,233,477	-
Net change in fund balance	3,877	3,877	(22,653)	(26,530)
FUND BALANCE at beginning of year	2,410,450	2,410,450	2,410,450	-
FUND BALANCE at end of year	\$ 2,414,327	\$ 2,414,327	\$ 2,387,797	\$ (26,530)

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

NARCOTICS PROGRAM FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>REVENUES</b>				
Federal funds	\$ 50,000	\$ 50,000	\$ 43,156	\$ (6,844)
State of Tennessee funds	12,000	12,000	1,648	(10,352)
Confiscated money, vehicles and equipment	300,000	300,000	699,273	399,273
Donations	-	-	500	500
Investment income	-	-	1,900	1,900
Other	100,000	100,000	139,029	39,029
<b>Total revenues</b>	<b>462,000</b>	<b>462,000</b>	<b>885,506</b>	<b>423,506</b>
<b>EXPENDITURES</b>				
Narcotics program	362,000	362,000	323,549	(38,451)
Capital outlay	100,000	100,000	61,091	(38,909)
<b>Total expenditures</b>	<b>462,000</b>	<b>462,000</b>	<b>384,640</b>	<b>(77,360)</b>
Excess of revenues over expenditures	-	-	500,866	500,866
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	(41,029)	(41,029)
Net change in fund balance	-	-	459,837	459,837
FUND BALANCE at beginning of year	922,131	922,131	922,131	-
FUND BALANCE at end of year	<u>\$ 922,131</u>	<u>\$ 922,131</u>	<u>\$ 1,381,968</u>	<u>\$ 459,837</u>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

STATE STREET AID FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>REVENUES</b>				
State of Tennessee funds	\$ 3,970,115	\$ 3,970,115	\$ 4,154,921	\$ 184,806
Investment income	<u>15,000</u>	<u>15,000</u>	<u>4,220</u>	<u>(10,780)</u>
Total revenues	<u>3,985,115</u>	<u>3,985,115</u>	<u>4,159,141</u>	<u>174,026</u>
<b>EXPENDITURES</b>				
Salaries and wages	2,412,526	2,412,526	2,112,538	(299,988)
Fringe benefits	956,012	956,012	818,814	(137,198)
Purchased services	32,710	32,710	84,117	51,407
Vehicle operations	297,017	297,017	595,675	298,658
Materials and supplies	210,500	210,500	237,997	27,497
Other services	<u>76,350</u>	<u>76,350</u>	<u>91,522</u>	<u>15,172</u>
Total expenditures	<u>3,985,115</u>	<u>3,985,115</u>	<u>3,940,663</u>	<u>(44,452)</u>
Net change in fund balance	-	-	218,478	218,478
FUND BALANCE at beginning of year	<u>1,008,195</u>	<u>1,008,195</u>	<u>1,008,195</u>	<u>-</u>
FUND BALANCE at end of year	<u>\$ 1,008,195</u>	<u>\$ 1,008,195</u>	<u>\$ 1,226,673</u>	<u>\$ 218,478</u>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

COMMUNITY DEVELOPMENT FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>REVENUES</b>				
Federal Funds	\$ 7,264,452	\$ 7,264,452	\$ 3,904,627	\$ (3,359,825)
State of Tennessee	-	-	83,730	83,730
Investment income	-	-	2,301	2,301
Miscellaneous	1,236,924	1,236,924	748,021	(488,903)
Total revenues	<u>8,501,376</u>	<u>8,501,376</u>	<u>4,738,679</u>	<u>(3,762,697)</u>
<b>EXPENDITURES</b>				
Administration	373,238	373,238	477,959	104,721
Community development projects	3,025,948	3,025,948	807,904	(2,218,044)
Home investment programs	2,687,285	2,687,285	1,905,166	(782,119)
Emergency shelter programs	82,840	82,840	78,573	(4,267)
Other programs	677,917	677,917	2,835,273	2,157,356
Capital outlay	7,690	7,690	2,417	(5,273)
Total expenditures	<u>6,854,918</u>	<u>6,854,918</u>	<u>6,107,292</u>	<u>(747,626)</u>
Excess of revenues over (under) expenditures	1,646,458	1,646,458	(1,368,613)	(3,015,071)
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(1,210,679)</u>	<u>(1,210,679)</u>	<u>(908,063)</u>	<u>302,616</u>
Net change in fund balance	435,779	435,779	(2,276,676)	(2,712,455)
FUND BALANCE at beginning of year	<u>3,429,473</u>	<u>3,429,473</u>	<u>3,429,473</u>	<u>-</u>
FUND BALANCE at end of year	<u>\$ 3,865,252</u>	<u>\$ 3,865,252</u>	<u>\$ 1,152,797</u>	<u>\$ (2,712,455)</u>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

HOTEL/MOTEL TAX FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 16,612	\$ 16,612
Taxes	<u>3,939,000</u>	<u>3,939,000</u>	<u>4,058,621</u>	<u>119,621</u>
Total revenues	<u>3,939,000</u>	<u>3,939,000</u>	<u>4,075,233</u>	<u>136,233</u>
<b>EXPENDITURES</b>				
Contracted services	<u>108,780</u>	<u>108,780</u>	<u>110,418</u>	<u>1,638</u>
Total expenditures	<u>108,780</u>	<u>108,780</u>	<u>110,418</u>	<u>1,638</u>
Excess of revenues over expenditures	3,830,220	3,830,220	3,964,815	134,595
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(3,830,220)</u>	<u>(3,830,220)</u>	<u>(2,685,160)</u>	<u>1,145,060</u>
Net change in fund balance	-	-	1,279,655	1,279,655
FUND BALANCE at beginning of year	<u>(354,464)</u>	<u>(354,464)</u>	<u>(354,464)</u>	<u>-</u>
FUND BALANCE at end of year	<u>\$ (354,464)</u>	<u>\$ (354,464)</u>	<u>\$ 925,191</u>	<u>\$ 1,279,655</u>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

RIVER PIER GARAGE FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Parking garage income	<u>\$ 296,876</u>	<u>\$ 296,876</u>	<u>\$ 296,876</u>	<u>\$ -</u>
Total revenues	<u>296,876</u>	<u>296,876</u>	<u>296,876</u>	<u>-</u>
EXPENDITURES				
Contracted services	<u>161,051</u>	<u>161,051</u>	<u>161,048</u>	<u>(3)</u>
Total expenditures	<u>161,051</u>	<u>161,051</u>	<u>161,048</u>	<u>(3)</u>
Net change in fund balance	135,825	135,825	135,828	3
FUND BALANCE at beginning of year	<u>69,221</u>	<u>69,221</u>	<u>69,221</u>	<u>-</u>
FUND BALANCE at end of year	<u>\$ 205,046</u>	<u>\$ 205,046</u>	<u>\$ 205,049</u>	<u>\$ 3</u>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

REGIONAL PLANNING AGENCY FUND

BUDGETARY COMPARISON SCHEDULE

Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>REVENUES</b>				
Federal funds	\$ -	\$ -	\$ 78,592	\$ 78,592
State of Tennessee	641,001	641,001	779,481	138,480
Hamilton County funds	990,007	990,007	990,007	-
Other intergovernmental	117,383	117,383	-	(117,383)
Other	102,000	102,000	94,048	(7,952)
<b>Total revenues</b>	<b>1,850,391</b>	<b>1,850,391</b>	<b>1,942,128</b>	<b>91,737</b>
<b>EXPENDITURES</b>				
Administration	2,078,989	2,078,989	1,661,705	(417,284)
Transportation planning	863,784	863,784	958,469	94,685
Brownsfields cleanup	-	-	84,996	84,996
Other programs	-	-	579	579
Capital outlay	34,800	34,800	12,995	(21,805)
<b>Total expenditures</b>	<b>2,977,573</b>	<b>2,977,573</b>	<b>2,718,744</b>	<b>(258,829)</b>
Deficiency of revenues under expenditures	(1,127,182)	(1,127,182)	(776,616)	350,566
<b>OTHER FINANCING SOURCES</b>				
Transfers in	1,221,317	1,221,317	1,188,584	(32,733)
Net change in fund balance	94,135	94,135	411,968	317,833
FUND BALANCE at beginning of year	636,120	636,120	636,120	-
FUND BALANCE at end of year	\$ 730,255	\$ 730,255	\$ 1,048,088	\$ 317,833

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

AIR POLLUTION CONTROL FUND

BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>REVENUES</b>				
Federal funds	\$ 367,341	\$ 367,341	\$ 445,403	\$ 78,062
Hamilton County funds	188,548	188,548	188,548	-
Permits	844,219	844,219	449,368	(394,851)
Other	-	-	725	725
<b>Total revenues</b>	<u>1,400,108</u>	<u>1,400,108</u>	<u>1,084,044</u>	<u>(316,064)</u>
<b>EXPENDITURES</b>				
Operations	1,476,474	1,476,474	1,332,815	(143,659)
Special Programs	202,307	202,307	63,161	(139,146)
Capital outlay	15,700	15,700	40,586	24,886
<b>Total expenditures</b>	<u>1,694,481</u>	<u>1,694,481</u>	<u>1,436,562</u>	<u>(257,919)</u>
Deficiency of revenues under expenditures	(294,373)	(294,373)	(352,518)	(58,145)
<b>OTHER FINANCING USES</b>				
Transfers in	<u>270,820</u>	<u>270,820</u>	<u>270,820</u>	<u>-</u>
Net change in fund balance	(23,553)	(23,553)	(81,698)	(58,145)
FUND BALANCE at beginning of year	<u>913,044</u>	<u>913,044</u>	<u>913,044</u>	<u>-</u>
FUND BALANCE at end of year	<u>\$ 889,491</u>	<u>\$ 889,491</u>	<u>\$ 831,346</u>	<u>\$ (58,145)</u>

CITY OF CHATTANOOGA, TENNESSEE

SPECIAL REVENUE FUND

SCENIC CITIES BEAUTIFUL COMMISSION FUND

BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
REVENUES				
State of Tennessee	\$ 32,600	\$ 32,600	\$ 29,700	\$ (2,900)
Hamilton County funds	22,888	22,888	22,888	-
Donations	-	-	705	705
Total revenues	<u>55,488</u>	<u>55,488</u>	<u>53,293</u>	<u>(2,195)</u>
EXPENDITURES				
Operations	<u>109,117</u>	<u>109,117</u>	<u>56,197</u>	<u>(52,920)</u>
Total expenditures	<u>109,117</u>	<u>109,117</u>	<u>56,197</u>	<u>(52,920)</u>
Deficiency of revenues under expenditures	(53,629)	(53,629)	(2,904)	50,725
OTHER FINANCING SOURCES				
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	(48,629)	(48,629)	2,096	50,725
FUND BALANCE at beginning of year	<u>245,758</u>	<u>245,758</u>	<u>245,758</u>	<u>-</u>
FUND BALANCE at end of year	<u>\$ 197,129</u>	<u>\$ 197,129</u>	<u>\$ 247,854</u>	<u>\$ 50,725</u>

CITY OF CHATTANOOGA, TENNESSEE

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE  
Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>REVENUES</b>				
Hamilton County, Tennessee funds	\$ 1,136,613	\$ 1,136,613	\$ 1,086,612	\$ (50,001)
911 reimbursement	200,000	200,000	200,000	-
Other	-	-	19,437	19,437
Total revenues	<u>1,336,613</u>	<u>1,336,613</u>	<u>1,306,049</u>	<u>(30,564)</u>
<b>EXPENDITURES</b>				
Principal retirement	12,542,843	12,542,843	12,532,082	(10,761)
Interest	8,879,508	8,879,508	7,147,952	(1,731,556)
Fiscal charges	100,000	100,000	93,970	(6,030)
Total expenditures	<u>21,522,351</u>	<u>21,522,351</u>	<u>19,774,004</u>	<u>(1,748,347)</u>
Deficiency of revenues under expenditures	(20,185,738)	(20,185,738)	(18,467,955)	1,717,783
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>15,185,738</u>	<u>15,185,738</u>	<u>14,413,317</u>	<u>(772,421)</u>
Net change in fund balance	(5,000,000)	(5,000,000)	(4,054,638)	945,362
FUND BALANCE at beginning of year	<u>8,925,003</u>	<u>8,925,003</u>	<u>8,925,003</u>	-
FUND BALANCE at end of year	<u>\$ 3,925,003</u>	<u>\$ 3,925,003</u>	<u>\$ 4,870,365</u>	<u>\$ 945,362</u>

## FINANCIAL SCHEDULES

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

CITY OF CHATTANOOGA, TENNESSEE  
 SCHEDULE OF INVESTMENTS BY FUND  
 June 30, 2010

	Interest Rate	Maturity Date	Amount
<b>GENERAL FUND</b>			
Federal Home Loan Bank	0.86%	06/28/12	\$ 25,000,000
Certificate of Deposit	1.05%	08/10/10	73,442
Certificate of Deposit	0.75%	02/23/11	5,000,000
Certificate of Deposit	0.74%	03/03/11	474,281
<b>CAPITAL PROJECTS</b>			
Certificate of Deposit	0.22%	07/26/10	1,000,000
Certificate of Deposit	0.27%	08/23/10	313,000
Certificate of Deposit	1.15%	09/15/10	242,908
Certificate of Deposit	0.92%	12/14/10	360,969
Certificate of Deposit	0.64%	12/20/10	882,231
Certificate of Deposit	0.55%	12/21/10	500,000
Certificate of Deposit	0.63%	01/20/11	750,000
Certificate of Deposit	0.72%	02/22/11	1,000,000
Certificate of Deposit	0.80%	03/21/11	750,000
Certificate of Deposit	0.90%	04/06/11	400,000
Certificate of Deposit	1.00%	05/26/11	750,095
Certificate of Deposit	0.90%	06/06/11	608,677
Certificate of Deposit	1.15%	06/27/11	1,148,862
Certificate of Deposit	1.15%	06/27/11	750,210
Certificate of Deposit	1.04%	08/04/11	100,000
Certificate of Deposit	1.18%	12/02/11	1,060,000
<b>SPECIAL REVENUE FUNDS</b>			
State Street Aid:			
Certificate of Deposit	1.06%	06/28/11	370,550
Public Library:			
Certificate of Deposit	1.16%	09/09/10	52,506
Certificate of Deposit	0.75%	02/11/11	3,170
Total governmental fund investments, excluding permanent funds			<u>\$ 41,590,901</u>
<b>ENTERPRISE FUNDS</b>			
Electric Power Board:			
Certificate of Deposit	1.81%	09/16/10	\$ 5,000,000
Certificate of Deposit	1.05%	09/16/10	5,000,000
Certificate of Deposit	1.40%	09/23/10	5,000,000
Certificate of Deposit	1.10%	09/23/10	5,042,000
Certificate of Deposit	0.80%	09/30/10	7,000,000
Certificate of Deposit	1.81%	10/28/10	5,000,000
Certificate of Deposit	1.60%	03/03/11	5,000,000
Interceptor Sewer Fund:			
Federal Home Loan Bank	0.86%	06/28/12	25,800,000
Certificate of Deposit	0.92%	11/30/10	1,611,861
Certificate of Deposit	0.75%	02/23/11	4,000,000
Certificate of Deposit	1.03%	05/10/11	3,000,000
Solid Waste/Sanitation Fund:			
Certificate of Deposit	1.40%	07/30/10	722,855
Certificate of Deposit	0.42%	09/27/10	5,814,684
Certificate of Deposit	0.64%	12/20/10	410,875
Total enterprise fund investments			<u>\$ 78,402,275</u>

CITY OF CHATTANOOGA, TENNESSEE  
 COMBINED SCHEDULE OF CHANGES IN TAXES RECEIVABLE  
 Year Ended June 30, 2010

Tax Year (1)	Property Taxes Receivable Balance June 30, 2009	Property Taxes Levied	Anticipated Current Year Levy (2)	Net Pick-Ups and Charge-Offs	Collections	Property Taxes Receivable Balance June 30, 2010	Allowance for Uncollectibles	Net Receivable Balance June 30, 2010
2010	\$ -	\$ -	\$91,139,289	\$ -	\$ -	\$ 91,139,289	\$ -	\$91,139,289
2009	-	93,958,030	-	(737,941)	88,615,281	4,604,808	748,742	3,856,066
2008	4,668,117	-	-	157,444	2,460,690	2,364,870	712,772	1,652,098
2007	1,620,886	-	-	(73)	641,429	979,386	503,600	475,786
2006	701,992	-	-	1,150	441,269	261,873	223,797	38,076
2005	399,016	-	-	(1,190)	59,934	337,892	323,025	14,867
2004	277,936	-	-	(1,571)	6,958	269,407	269,407	-
2003	204,712	-	-	(53)	5,477	199,181	199,181	-
2002	301,000	-	-	(50)	435	300,515	300,515	-
2001	483,400	-	-	-	-	483,400	483,400	-
2000	235,388	-	-	227	1,270	234,345	234,345	-
Totals	<u>\$ 8,892,447</u>	<u>\$93,958,030</u>	<u>\$91,139,289</u>	<u>\$ (582,057)</u>	<u>\$ 92,232,743</u>	<u>\$ 101,174,966</u>	<u>\$ 3,998,784</u>	<u>\$97,176,182</u>

Note:

- (1) All years prior to 2008 have been turned over to the Clerk and Master for collection.
- (2) Accrual of the anticipated current year levy is required by GASB Statement No. 33. The accrual is recorded net of the allowance for uncollectible amounts.

CITY OF CHATTANOOGA, TENNESSEE

SUMMARY SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY  
June 30, 2010

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>GOVERNMENTAL ACTIVITIES</b>			
2011	\$ 15,843,829	\$ 13,985,898	\$ 29,829,727
2012	14,749,141	13,422,437	28,171,578
2013	14,559,414	12,880,553	27,439,967
2014	14,441,041	12,361,302	26,802,343
2015	17,706,056	11,824,394	29,530,450
2016	15,294,265	11,253,111	26,547,376
2017	14,983,641	10,659,211	25,642,852
2018	15,627,204	10,042,805	25,670,009
2019	14,338,951	9,350,232	23,689,183
2020	14,773,402	8,702,648	23,476,050
2021	15,378,601	8,126,426	23,505,027
2022	16,003,748	7,418,310	23,422,058
2023	16,662,175	6,692,499	23,354,674
2024	17,182,399	5,851,765	23,034,164
2025	16,310,123	5,023,656	21,333,779
2026	17,085,426	4,161,306	21,246,732
2027	15,004,267	3,252,449	18,256,716
2028	14,671,391	2,454,297	17,125,688
2029	15,220,579	1,722,933	16,943,512
2030	13,706,492	943,397	14,649,889
2031	4,320,000	172,800	4,492,800
Total governmental activities	<u>313,862,145</u>	<u>160,302,429</u>	<u>474,164,574</u>
<b>BUSINESS-TYPE ACTIVITIES</b>			
2011	15,993,822	18,229,750	34,223,572
2012	14,179,406	17,557,967	31,737,373
2013	14,635,041	16,926,201	31,561,242
2014	16,711,990	16,278,277	32,990,267
2015	18,000,428	15,562,500	33,562,928
2016	17,383,890	14,794,581	32,178,471
2017	19,087,528	14,020,359	33,107,887
2018	19,841,274	13,204,321	33,045,595
2019	19,060,223	12,345,573	31,405,796
2020	14,602,859	11,600,733	26,203,592
2021	14,982,205	10,972,636	25,954,841
2022	15,609,991	10,303,480	25,913,471
2023	16,264,984	9,604,700	25,869,684
2024	16,967,222	8,872,219	25,839,441
2025	16,139,458	8,107,980	24,247,438
2026	15,643,760	7,356,871	23,000,631
2027	15,713,761	6,598,233	22,311,994
2028	17,455,400	5,844,266	23,299,666
2029	16,265,400	5,065,343	21,330,743
2030	17,065,400	4,248,109	21,313,509
2031	17,900,400	3,389,102	21,289,502
2032	18,780,400	2,486,264	21,266,664
2033	19,705,400	1,531,839	21,237,239
2034	20,690,400	522,901	21,213,301
2035	20,400	6,089	26,489
2036	20,400	6,026	26,426
2037	20,400	5,963	26,363
2038	20,400	5,900	26,300
2039	1,906,508	5,353	1,911,861
Total business-type activities	<u>410,668,750</u>	<u>235,453,536</u>	<u>646,122,286</u>
Total primary government indebtedness	<u>\$ 724,530,895</u>	<u>\$ 395,755,965</u>	<u>\$ 1,120,286,860</u>

CITY OF CHATTANOOGA, TENNESSEE  
SUMMARY SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY  
June 30, 2010

COMPONENT UNITS	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 3,513,912	\$ 6,485,121	\$ 9,999,033
2012	3,721,289	6,295,331	10,016,620
2013	3,899,643	6,103,227	10,002,870
2014	4,094,030	5,897,615	9,991,645
2015	4,304,507	5,676,493	9,981,000
2016	4,536,136	5,440,724	9,976,860
2017	4,783,982	5,190,148	9,974,130
2018	5,043,113	4,819,678	9,862,791
2019	8,093,289	4,456,893	12,550,182
2020	5,125,000	4,178,337	9,303,337
2021	5,405,000	3,890,267	9,295,267
2022	5,700,000	3,575,914	9,275,914
2023	6,035,000	3,233,189	9,268,189
2024	6,385,000	2,870,391	9,255,391
2025	6,755,000	2,486,491	9,241,491
2026	7,155,000	2,132,609	9,287,609
2027	7,465,000	1,812,797	9,277,797
2028	7,275,000	1,467,625	8,742,625
2029	8,155,000	1,081,875	9,236,875
2030	8,565,000	663,875	9,228,875
2031	8,995,000	224,875	9,219,875
Total component units indebtedness	<u>\$ 125,004,901</u>	<u>\$ 77,983,475</u>	<u>\$ 202,988,376</u>

CITY OF CHATTANOOGA, TENNESSEE  
ANALYSIS OF GENERAL OBLIGATION DEBT  
June 30, 2010

	Outstanding July 1, 2009	Interest Paid FY 2009-2010	Issued FY 2009-2010	Retired FY 2009-2010	Outstanding June 30, 2010	Maturing FY 2010-2011	Interest Payable FY 2010-2011
GOVERNMENTAL ACTIVITIES							
Serial bonds:							
1998 Municipal Public Improvement Refunding	\$ 5,366,500	\$ 248,201	\$ -	\$ 1,501,000	\$ 3,865,500	\$ 1,593,800	\$ 163,094
2002 Municipal Public Improvement Refunding	5,575,000	260,188	-	695,000	4,880,000	720,000	223,847
2002 Series A Refunding	2,039,720	71,836	-	603,953	1,435,767	385,552	52,817
2002 Hotel-Motel Tax Pledge	47,320,000	1,472,363	-	28,850,000	18,470,000	1,030,000	786,894
2003 Series A General Obligation	8,110,000	225,298	-	5,240,000	2,870,000	830,000	113,770
2005 Series A Refunding-General	17,197,982	742,030	-	1,195,886	16,002,096	1,245,032	699,314
2005 Series A Refunding-Hotel-Motel	5,448,980	240,157	-	21,010	5,427,970	24,475	239,361
2006 Series A Municipal Public Improvement	18,659,516	742,493	-	1,036,640	17,622,876	1,036,640	701,028
2007 Series A Municipal Public Refunding	14,520,000	690,783	-	-	14,520,000	-	690,805
2009 Series A General Obligation	45,415,000	2,144,602	-	2,275,000	43,140,000	2,275,000	1,569,388
2010 Series A General Obligation	-	-	6,725,000	-	6,725,000	340,000	217,535
2010 Series B Refunding Hotel-Motel	-	-	29,557,540	-	29,557,540	237,219	1,001,047
2010 Series B Refunding General	-	-	4,707,460	-	4,707,460	37,781	159,431
2010 Series C Recovery Zone	-	-	6,840,000	-	6,840,000	340,000	192,974
Total serial bonds	<u>169,652,698</u>	<u>6,837,951</u>	<u>47,830,000</u>	<u>41,418,489</u>	<u>176,064,209</u>	<u>10,095,499</u>	<u>6,811,305</u>
Notes payable:							
1997 Tennessee Municipal Bond Fund	2,125,023	10,654	-	671,000	1,454,023	708,000	21,471
1999 Fire Hall Land Note	21,788	1,910	-	3,729	18,059	4,099	1,540
2003 Tennessee Municipal Bond Fund	3,573,585	13,088	-	348,641	3,224,944	360,445	12,201
2004 Tennessee Municipal Bond Fund	19,252,634	71,320	654,203	1,114,115	18,792,722	1,144,385	71,099
2008 Hennen Land Note	507,806	-	-	54,308	453,498	111,197	-
2008 Petros Land Note	500,000	-	-	250,000	250,000	250,000	-
2008 HUD Section 108 Loan Program	4,576,000	192,232	-	305,000	4,271,000	305,000	164,740
2009 IDB Foreign-Trade Zone	98,000	-	-	46,129	51,871	12,000	-
2010 U.S. General Services Administration Land Note	-	-	2,750,000	-	2,750,000	-	-
Total notes payable	<u>30,654,836</u>	<u>289,204</u>	<u>3,404,203</u>	<u>2,792,922</u>	<u>31,266,117</u>	<u>2,895,126</u>	<u>271,051</u>
Capital leases payable:							
CDRC Capital Lease	108,937,617	7,064,814	-	2,629,536	106,308,081	2,789,754	6,894,284
800 MHz Equipment Capital Lease	600,159	8,601	-	600,159	-	-	-
2009 Golf Course Capital Lease	284,250	12,196	-	60,512	223,738	63,450	9,258
Total capital leases payable	<u>109,822,026</u>	<u>7,085,611</u>	<u>-</u>	<u>3,290,207</u>	<u>106,531,819</u>	<u>2,853,204</u>	<u>6,903,542</u>
Total governmental activities	<u>310,129,560</u>	<u>14,212,766</u>	<u>51,234,203</u>	<u>47,501,618</u>	<u>313,862,145</u>	<u>15,843,829</u>	<u>13,985,898</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE  
ANALYSIS OF GENERAL OBLIGATION DEBT  
June 30, 2010

(continued from previous page)

	<u>Outstanding July 1, 2009</u>	<u>Interest Paid FY 2009-2010</u>	<u>Issued FY 2009-2010</u>	<u>Retired FY 2009-2010</u>	<u>Outstanding June 30, 2010</u>	<u>Maturing FY 2010-2011</u>	<u>Interest Payable FY 2010-2011</u>
<b>BUSINESS-TYPE ACTIVITIES</b>							
<b>Interceptor Sewer System:</b>							
Serial bonds -							
1998 Municipal Public Improvement Refunding	\$ 10,752,100	\$ 544,131	\$ -	\$ 910,500	\$ 9,841,600	\$ 963,300	\$ 492,602
2002 Municipal Public Improvement Refunding	15,157,763	672,128	-	2,532,248	12,625,515	2,653,776	547,767
2002 Series A Refunding	10,895,280	383,714	-	3,226,047	7,669,233	2,059,448	282,123
2005 Series A Refunding	<u>11,014,916</u>	<u>550,388</u>	<u>-</u>	<u>4,581</u>	<u>11,010,335</u>	<u>268</u>	<u>550,303</u>
<b>Total serial bonds</b>	<u>47,820,059</u>	<u>2,150,361</u>	<u>-</u>	<u>6,673,376</u>	<u>41,146,683</u>	<u>5,676,792</u>	<u>1,872,795</u>
Notes payable -							
1992 State Revolving Loan	670,082	23,532	-	173,178	496,904	180,198	16,512
Georgia Environmental Facilities Authority	4,379,320	170,065	-	343,353	4,035,967	357,294	156,124
2003 State Revolving Loan	34,148,518	994,344	-	2,769,200	31,379,318	1,765,476	942,576
2007 State Revolving Loan	<u>11,302,798</u>	<u>301,798</u>	<u>1,697,202</u>	<u>-</u>	<u>13,000,000</u>	<u>650,000</u>	<u>294,191</u>
<b>Total notes payable</b>	<u>50,500,718</u>	<u>1,489,739</u>	<u>1,697,202</u>	<u>3,285,731</u>	<u>48,912,189</u>	<u>2,952,968</u>	<u>1,409,403</u>
Capital leases payable -							
2001 Capital Lease City of Collegedale	<u>147,723</u>	<u>8,635</u>	<u>-</u>	<u>25,018</u>	<u>122,705</u>	<u>26,585</u>	<u>7,068</u>
<b>Total capital leases payable</b>	<u>147,723</u>	<u>8,635</u>	<u>-</u>	<u>25,018</u>	<u>122,705</u>	<u>26,585</u>	<u>7,068</u>
<b>Total Interceptor Sewer System</b>	<u>98,468,500</u>	<u>3,648,735</u>	<u>1,697,202</u>	<u>9,984,125</u>	<u>90,181,577</u>	<u>8,656,345</u>	<u>3,289,266</u>

(continued on next page)

CITY OF CHATTANOOGA, TENNESSEE  
ANALYSIS OF GENERAL OBLIGATION DEBT  
June 30, 2010

(continued from previous page)

	Outstanding July 1, 2009	Interest Paid FY 2009-2010	Issued FY 2009-2010	Retired FY 2009-2010	Outstanding June 30, 2010	Maturing FY 2010-2011	Interest Payable FY 2010-2011
<b>BUSINESS-TYPE ACTIVITIES (continued)</b>							
<b>Solid Waste/Sanitation Fund:</b>							
Serial bonds -							
1998 Municipal Public Improvement Refunding	\$ 2,530,500	\$ 105,438	\$ -	\$ 1,226,900	\$ 1,303,600	\$ 1,303,600	\$ 35,849
2002 Municipal Public Improvement Refunding	4,857,341	231,913	-	874,349	3,982,992	919,260	185,349
2005 Series A - Refunding	8,994,089	429,434	-	206,193	8,787,896	212,187	422,112
2006 Series A Municipal Public Improvement	5,100,484	202,957	-	283,360	4,817,124	283,360	191,622
2007 Series A Municipal Public Refunding	2,480,000	117,990	-	-	2,480,000	-	117,990
Total serial bonds	<u>23,962,414</u>	<u>1,087,732</u>	<u>-</u>	<u>2,590,802</u>	<u>21,371,612</u>	<u>2,718,407</u>	<u>952,922</u>
Notes payable -							
2003 Tennessee Municipal Bond Fund	362,415	1,327	-	35,359	327,056	36,555	1,237
2004 Tennessee Municipal Bond Fund	488,281	1,721	-	26,885	461,396	27,615	1,746
Total notes payable	<u>850,696</u>	<u>3,048</u>	<u>-</u>	<u>62,244</u>	<u>788,452</u>	<u>64,170</u>	<u>2,983</u>
Total Solid Waste/Sanitation Fund	<u>24,813,110</u>	<u>1,090,780</u>	<u>-</u>	<u>2,653,046</u>	<u>22,160,064</u>	<u>2,782,577</u>	<u>955,905</u>
<b>Water Quality Management Fund:</b>							
Serial bonds -							
1998 Municipal Public Improvement Refunding	1,735,900	72,331	-	841,600	894,300	894,300	24,593
2002 Municipal Public Improvement Refunding	3,629,895	173,309	-	653,402	2,976,493	686,964	138,512
2005 Series A - Refunding	5,404,033	264,097	-	62,330	5,341,703	63,038	261,903
2007 Series A Municipal Public Refunding	750,000	35,683	-	-	750,000	-	35,683
Total serial bonds	<u>11,519,828</u>	<u>545,420</u>	<u>-</u>	<u>1,557,332</u>	<u>9,962,496</u>	<u>1,644,302</u>	<u>460,691</u>
Notes payable -							
1992 State Revolving Loan	670,083	23,532	-	173,178	496,905	180,198	16,512
Total notes payable	<u>670,083</u>	<u>23,532</u>	<u>-</u>	<u>173,178</u>	<u>496,905</u>	<u>180,198</u>	<u>16,512</u>
Total Water Quality Management Fund	<u>12,189,911</u>	<u>568,952</u>	<u>-</u>	<u>1,730,510</u>	<u>10,459,401</u>	<u>1,824,500</u>	<u>477,203</u>
Total business-type activities	<u>135,471,521</u>	<u>5,308,467</u>	<u>1,697,202</u>	<u>14,367,681</u>	<u>122,801,042</u>	<u>13,263,422</u>	<u>4,722,374</u>
Total general obligation debt	<u>\$ 445,601,081</u>	<u>\$ 19,521,233</u>	<u>\$ 52,931,405</u>	<u>\$ 61,869,299</u>	<u>\$ 436,663,187</u>	<u>\$ 29,107,251</u>	<u>\$ 18,708,272</u>

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

CITY OF CHATTANOOGA, TENNESSEE  
ANALYSIS OF REVENUE BONDS AND OTHER DEBT  
June 30, 2010

	Outstanding July 1, 2009	Interest Paid FY 2009-2010	Issued FY 2009-2010	Retired FY 2009-2010	Outstanding June 30, 2010	Maturing FY 2010-2011	Interest Payable FY 2010-2011
<b>PRIMARY GOVERNMENT</b>							
EPB:							
Revenue bonds -							
2000 Electric System Revenue Bonds	\$ 4,800,000	\$ 191,000	\$ -	\$ 1,600,000	\$ 3,200,000	\$ 1,600,000	\$ 117,000
2006A Electric System Revenue Bonds	40,000,000	958,000	-	1,070,000	38,930,000	1,110,000	1,660,725
2006B Electric System Refunding Revenue Bonds	23,430,000	1,704,000	-	-	23,430,000	-	957,556
2008A Electric System Revenue Bonds	<u>219,830,000</u>	<u>1,076,400</u>	<u>-</u>	<u>-</u>	<u>219,830,000</u>	<u>-</u>	<u>10,764,500</u>
Total primary government revenue bonds	<u>288,060,000</u>	<u>3,929,400</u>	<u>-</u>	<u>2,670,000</u>	<u>285,390,000</u>	<u>2,710,000</u>	<u>13,499,781</u>
Notes payable -							
February 2005 Equipment Note	119,000	2,000	-	119,000	-	-	-
May 2005 Equipment Note	103,000	2,000	-	103,000	-	-	-
June 2005 Equipment Note	88,000	2,000	-	88,000	-	-	-
October 2005 Equipment Note	100,000	2,000	-	100,000	-	-	-
December 2005 Equipment Note	<u>176,000</u>	<u>4,000</u>	<u>-</u>	<u>176,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total notes payable	<u>586,000</u>	<u>12,000</u>	<u>-</u>	<u>586,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Housing Management:							
Other obligation	<u>2,498,108</u>	<u>127,878</u>	<u>-</u>	<u>20,400</u>	<u>2,477,708</u>	<u>20,400</u>	<u>7,595</u>
Total primary government	<u>\$ 291,144,108</u>	<u>\$ 4,069,278</u>	<u>\$ -</u>	<u>\$ 3,276,400</u>	<u>\$ 287,867,708</u>	<u>\$ 2,730,400</u>	<u>\$ 13,507,376</u>
<b>COMPONENT UNITS</b>							
Metropolitan Airport Authority:							
Revenue bonds -							
2009 Taxable Refunding Revenue Bonds	\$ 6,557,169	\$ 352,620	\$ -	\$ 292,268	\$ 6,264,901	\$ 308,912	\$ 335,977
Total Metropolitan Airport Authority revenue bonds	<u>6,557,169</u>	<u>352,620</u>	<u>-</u>	<u>292,268</u>	<u>6,264,901</u>	<u>308,912</u>	<u>335,977</u>
Chattanooga Downtown Redevelopment Corporation:							
Revenue bonds -							
2000 Chattanooga Lease Rental Revenue Bonds	65,755,000	3,616,656	-	2,975,000	62,780,000	3,125,000	3,456,344
2007 Chattanooga Lease Rental Revenue Refunding Bonds	<u>56,035,000</u>	<u>2,695,900</u>	<u>-</u>	<u>75,000</u>	<u>55,960,000</u>	<u>80,000</u>	<u>2,692,800</u>
Total Chattanooga Downtown Redevelopment bonds	<u>121,790,000</u>	<u>6,312,556</u>	<u>-</u>	<u>3,050,000</u>	<u>118,740,000</u>	<u>3,205,000</u>	<u>6,149,144</u>
Total component units revenue bonds	<u>\$ 128,347,169</u>	<u>\$ 6,665,176</u>	<u>\$ -</u>	<u>\$ 3,342,268</u>	<u>\$ 125,004,901</u>	<u>\$ 3,513,912</u>	<u>\$ 6,485,121</u>

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

**DIRECT INDEBTEDNESS**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	1998 Municipal Public Improvement Refunding	5.500	\$ 1,593,800	\$ 163,094	\$ 1,756,894
2012		5.250	272,000	112,124	384,124
2013		5.250	288,300	97,416	385,716
2014		5.250	304,600	81,853	386,453
2015		5.250	321,900	65,407	387,307
2016		5.250	341,300	47,998	389,298
2017		5.250	361,600	29,547	391,147
2018		5.250	382,000	10,028	392,028
			<u>3,865,500</u>	<u>607,467</u>	<u>4,472,967</u>
2011	Note Payable - Tennessee Municipal Bond Fund 1997	1.480	708,000	21,471	729,471
2012		1.480	746,023	11,016	757,039
			<u>1,454,023</u>	<u>32,487</u>	<u>1,486,510</u>
2011	1999 Fire Hall Land Note	9.500	4,099	1,540	5,639
2012		9.500	4,506	1,133	5,639
2013		9.500	4,953	686	5,639
2014		9.500	4,501	199	4,700
			<u>18,059</u>	<u>3,558</u>	<u>21,617</u>
2011	2002 Municipal Public Improvement Refunding	5.375	720,000	223,847	943,847
2012		5.375	770,000	183,669	953,669
2013		5.375	805,000	141,341	946,341
2014		5.000	840,000	98,581	938,581
2015		4.380	855,000	58,753	913,753
2016		4.500	890,000	20,025	910,025
			<u>4,880,000</u>	<u>726,216</u>	<u>5,606,216</u>
2011	IDB Foreign-Trade Zone Note	0.000	12,000	-	12,000
2012		0.000	12,000	-	12,000
2013		0.000	27,871	-	27,871
			<u>51,871</u>	<u>-</u>	<u>51,871</u>
2011	2002 Series A Refunding	3.600	385,552	52,817	438,369
2012		5.000	371,360	36,593	407,953
2013		4.000	364,264	20,023	384,287
2014		4.000	160,055	9,537	169,592
2015		4.100	154,536	3,168	157,704
			<u>1,435,767</u>	<u>122,138</u>	<u>1,557,905</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

(continued from previous page)

**DIRECT INDEBTEDNESS**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2002 Hotel-Motel Tax Pledge	3.125	\$ 1,030,000	\$ 786,894	\$ 1,816,894
2012		3.250	1,120,000	752,600	1,872,600
2013		5.000	-	734,400	734,400
2014		3.500	-	734,400	734,400
2015		4.000	-	734,400	734,400
2016		4.000	-	734,400	734,400
2017		4.000	-	734,400	734,400
2018		4.000	-	734,400	734,400
2019		5.000	-	734,400	734,400
2020		5.000	-	734,400	734,400
2021		5.000	-	734,400	734,400
2022		5.000	-	734,400	734,400
2023		5.000	-	734,400	734,400
2024		4.500	2,850,000	670,275	3,520,275
2025		4.500	3,045,000	537,637	3,582,637
2026		4.500	3,255,000	395,888	3,650,888
2027		4.500	3,470,000	244,575	3,714,575
2028		4.500	3,700,000	83,250	3,783,250
			<u>18,470,000</u>	<u>11,549,519</u>	<u>30,019,519</u>
2011	2009 Golf Course Capital Lease	4.750	63,450	9,258	72,708
2012		4.750	66,530	6,177	72,707
2013		4.750	69,760	2,948	72,708
2014		4.750	23,998	238	24,236
			<u>223,738</u>	<u>18,621</u>	<u>242,359</u>
2011	2003 Series A General Obligation	3.500	830,000	113,770	943,770
2012		3.630	-	84,720	84,720
2013		3.750	-	84,720	84,720
2014		3.880	-	84,720	84,720
2015		4.000	-	84,720	84,720
2016		4.000	-	84,720	84,720
2017		4.100	960,000	84,720	1,044,720
2018		4.200	1,080,000	45,360	1,125,360
			<u>2,870,000</u>	<u>667,450</u>	<u>3,537,450</u>
2011	2003 Note Payable - Tennessee Municipal Bond Fund	0.378	360,445	12,201	372,646
2012		0.378	371,341	10,837	382,178
2013		0.378	383,144	9,432	392,576
2014		0.378	395,854	7,983	403,837
2015		0.378	408,565	6,485	415,050
2016		0.378	421,276	4,939	426,215
2017		0.378	434,895	3,346	438,241
2018		0.378	449,424	1,700	451,124
			<u>3,224,944</u>	<u>56,923</u>	<u>3,281,867</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

(continued from previous page)

**DIRECT INDEBTEDNESS**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	CDRC Capital Lease	6.380	\$ 2,789,754	\$ 6,894,284	\$ 9,684,038
2012		6.380	2,986,987	6,713,363	9,700,350
2013		6.380	3,164,158	6,519,651	9,683,809
2014		6.380	3,360,019	6,314,449	9,674,468
2015		6.380	3,570,878	6,096,546	9,667,424
2016		6.380	3,797,017	5,864,967	9,661,984
2017		6.380	4,039,430	5,618,723	9,658,153
2018		6.380	4,287,566	5,356,759	9,644,325
2019		6.380	4,555,404	5,078,702	9,634,106
2020		6.380	4,851,644	4,783,275	9,634,919
2021		6.380	5,157,894	4,468,637	9,626,531
2022		6.380	5,473,007	4,134,137	9,607,144
2023		6.380	5,820,423	3,779,202	9,599,625
2024		6.380	6,185,542	3,401,736	9,587,278
2025		6.380	6,573,483	3,000,592	9,574,075
2026		6.380	6,993,786	2,574,289	9,568,075
2027		6.380	7,437,627	2,120,729	9,558,356
2028		6.380	7,906,391	1,638,384	9,544,775
2029		6.380	8,410,579	1,125,639	9,536,218
2030		6.380	8,946,492	580,197	9,526,689
			<u>106,308,081</u>	<u>86,064,261</u>	<u>192,372,342</u>
2011	2004 Note Payable - Tennessee Municipal Bond Fund	0.378	1,144,385	71,099	1,215,484
2012		0.378	1,174,655	66,770	1,241,425
2013		0.378	1,205,901	62,325	1,268,226
2014		0.378	1,238,123	57,763	1,295,886
2015		0.378	1,271,322	53,079	1,324,401
2016		0.378	1,305,497	48,269	1,353,766
2017		0.378	1,340,649	43,330	1,383,979
2018		0.378	1,375,801	38,258	1,414,059
2019		0.378	1,412,905	33,053	1,445,958
2020		0.378	1,450,986	27,707	1,478,693
2021		0.378	1,489,067	22,218	1,511,285
2022		0.378	1,529,101	16,584	1,545,685
2023		0.378	1,570,112	10,799	1,580,911
2024		0.378	1,284,218	4,859	1,289,077
			<u>18,792,722</u>	<u>556,113</u>	<u>19,348,835</u>
2011	2005 A Hotel - Motel Tax Refunding	3.500	24,475	239,361	263,836
2012		4.000	25,000	238,433	263,433
2013		4.000	1,245,000	213,033	1,458,033
2014		3.750	400	188,126	188,526
2015		5.000	393	188,108	188,501
2016		5.000	14,336	187,740	202,076
2017		5.000	16,000	186,982	202,982
2018		5.000	16,500	186,169	202,669
2019		5.000	1,967,390	136,572	2,103,962
2020		4.125	2,118,476	43,693	2,162,169
			<u>5,427,970</u>	<u>1,808,217</u>	<u>7,236,187</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**DIRECT INDEBTEDNESS**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2005 Series A Refunding	3.500	\$ 1,245,032	\$ 699,314	\$ 1,944,346
2012		4.000	1,290,902	651,708	1,942,610
2013		4.000	1,328,320	599,323	1,927,643
2014		3.750	1,396,851	546,566	1,943,417
2015		5.000	1,586,822	480,705	2,067,527
2016		5.000	1,673,199	399,204	2,072,403
2017		5.000	1,759,427	313,388	2,072,815
2018		5.000	1,859,275	222,921	2,082,196
2019		5.000	1,956,612	127,524	2,084,136
2020		4.125	1,905,656	39,304	1,944,960
			<u>16,002,096</u>	<u>4,079,957</u>	<u>20,082,053</u>
2011	2006 A Municipal Public Improvement	4.000	1,036,640	701,028	1,737,668
2012		4.000	1,036,640	659,562	1,696,202
2013		4.000	1,036,640	618,097	1,654,737
2014		4.000	1,036,640	576,631	1,613,271
2015		4.000	1,036,640	535,165	1,571,805
2016		5.000	1,036,640	488,517	1,525,157
2017		4.000	1,036,640	441,868	1,478,508
2018		4.000	1,036,640	400,402	1,437,042
2019		4.000	1,036,640	358,937	1,395,577
2020		4.125	1,036,640	316,823	1,353,463
2021		4.250	1,036,640	273,414	1,310,054
2022		4.250	1,036,640	229,357	1,265,997
2023		4.000	1,036,640	186,595	1,223,235
2024		4.000	1,036,640	145,130	1,181,770
2025		4.000	1,036,640	103,664	1,140,304
2026		4.000	1,036,638	62,198	1,098,836
2027	4.000	1,036,638	20,731	1,057,369	
			<u>17,622,876</u>	<u>6,118,119</u>	<u>23,740,995</u>
2011	2007 A Municipal Public Improvement Refunding	5.000	-	690,805	690,805
2012		5.000	-	690,805	690,805
2013		5.000	-	690,805	690,805
2014		5.000	-	690,805	690,805
2015		5.000	-	690,805	690,805
2016		5.000	-	690,805	690,805
2017		5.000	-	690,805	690,805
2018		5.000	-	690,805	690,805
2019		5.000	-	690,805	690,805
2020		5.000	-	690,805	690,805
2021		5.000	2,120,000	690,805	2,810,805
2022		4.300	2,235,000	584,805	2,819,805
2023		5.000	2,345,000	488,700	2,833,700
2024	4.750	2,470,000	371,450	2,841,450	
2025	4.750	2,605,000	254,125	2,859,125	
2026	4.750	2,745,000	130,388	2,875,388	
			<u>14,520,000</u>	<u>9,428,323</u>	<u>23,948,323</u>
2011	2008 Hennen Notes Payable	0.000	111,197	-	111,197
2012		0.000	111,197	-	111,197
2013		0.000	231,104	-	231,104
			<u>453,498</u>	<u>-</u>	<u>453,498</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

(continued from previous page)

**DIRECT INDEBTEDNESS**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2008 Petros Notes Payable	0.000	\$ 250,000	\$ -	\$ 250,000
			250,000	-	250,000
2011	2008 Section 108 HUD Loan	4.510	305,000	164,740	469,740
2012		4.600	305,000	152,540	457,540
2013		4.670	305,000	140,340	445,340
2014		4.730	305,000	128,140	433,140
2015		4.800	305,000	115,940	420,940
2016		4.860	305,000	103,740	408,740
2017		4.910	305,000	91,540	396,540
2018		4.970	305,000	79,340	384,340
2019		5.040	305,000	67,140	372,140
2020		5.080	305,000	54,940	359,940
2021		5.120	305,000	42,740	347,740
2022		5.160	305,000	30,540	335,540
2023		5.190	305,000	18,340	323,340
2024		5.190	306,000	6,120	312,120
			4,271,000	1,196,140	5,467,140
2011	2009 Series A General Obligation	4.000	2,275,000	1,569,388	3,844,388
2012		3.000	2,275,000	1,489,763	3,764,763
2013		3.000	2,270,000	1,421,588	3,691,588
2014		3.000	2,270,000	1,353,488	3,623,488
2015		3.000	2,270,000	1,285,388	3,555,388
2016		3.000	2,270,000	1,217,288	3,487,288
2017		3.000	2,270,000	1,149,188	3,419,188
2018		3.250	2,270,000	1,078,250	3,348,250
2019		3.500	2,270,000	1,001,638	3,271,638
2020		4.000	2,270,000	916,513	3,186,513
2021		4.000	2,270,000	825,713	3,095,713
2022		4.000	2,270,000	734,913	3,004,913
2023		4.000	2,270,000	644,113	2,914,113
2024		4.125	2,270,000	551,894	2,821,894
2025		4.250	2,270,000	456,838	2,726,838
2026		4.375	2,270,000	358,944	2,628,944
2027		4.500	2,270,000	258,213	2,528,213
2028		4.500	2,270,000	156,063	2,426,063
2029		4.625	2,270,000	52,486	2,322,486
			43,140,000	16,521,669	59,661,669
2011	2010 Series A General Obligation	2.000	340,000	217,535	557,535
2012		2.000	340,000	208,938	548,938
2013		2.000	340,000	202,138	542,138
2014		2.000	340,000	195,338	535,338
2015		2.000	340,000	188,538	528,538
2016		2.500	335,000	181,738	516,738
2017		2.750	335,000	173,363	508,363
2018		3.000	335,000	164,150	499,150
2019		3.250	335,000	154,100	489,100
2020		3.250	335,000	143,213	478,213
2021		3.500	335,000	132,325	467,325
2022		4.000	335,000	120,600	455,600
2023		4.000	335,000	107,200	442,200
2024		4.000	335,000	93,800	428,800
2025		4.000	335,000	80,400	415,400
2026		4.000	335,000	67,000	402,000
2027		4.000	335,000	53,600	388,600
2028		4.000	335,000	40,200	375,200
2029		4.000	335,000	26,800	361,800
2030		4.000	335,000	13,397	348,397
			6,725,000	2,564,373	9,289,373

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**DIRECT INDEBTEDNESS**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2010 Series B Refunding Hotel-Motel	2.000	\$ 237,219	\$ 1,001,047	\$ 1,238,266
2012		2.000	970,443	988,030	1,958,473
2013		2.000	987,695	968,621	1,956,316
2014		2.000	2,087,531	948,867	3,036,398
2015		2.000	2,147,914	907,116	3,055,030
2016		2.500	2,208,297	864,158	3,072,455
2017		2.750	1,535,457	803,430	2,338,887
2018		3.000	1,626,031	757,366	2,383,397
2019		3.000	133,705	708,585	842,290
2020		3.250	138,019	704,240	842,259
2021		3.500	2,005,582	699,409	2,704,991
2022		4.000	2,139,288	619,186	2,758,474
2023		4.000	2,277,306	533,614	2,810,920
2024		4.000	90,575	442,522	533,097
2025		4.000	90,575	438,899	529,474
2026		4.000	94,888	435,276	530,164
2027		4.000	99,201	431,481	530,682
2028		4.000	103,514	427,513	531,027
2029		4.000	3,334,011	423,372	3,757,383
2030		4.000	3,523,787	290,012	3,813,799
2031	4.000	3,726,502	149,059	3,875,561	
			<u>29,557,540</u>	<u>13,541,803</u>	<u>43,099,343</u>
2011	2010 Series B Refunding General Obligation	2.000	37,781	159,431	197,212
2012		2.000	154,557	157,358	311,915
2013		2.000	157,305	154,267	311,572
2014		2.000	332,469	151,121	483,590
2015		2.000	342,086	144,471	486,557
2016		2.500	351,703	137,630	489,333
2017		2.750	244,543	127,958	372,501
2018		3.000	258,969	120,621	379,590
2019		3.000	21,295	112,852	134,147
2020		3.250	21,981	112,160	134,141
2021		3.500	319,418	111,391	430,809
2022		4.000	340,712	98,615	439,327
2023		4.000	362,694	84,986	447,680
2024		4.000	14,425	70,478	84,903
2025		4.000	14,425	69,901	84,326
2026		4.000	15,112	69,324	84,436
2027		4.000	15,799	68,719	84,518
2028		4.000	16,486	68,087	84,573
2029		4.000	530,989	67,428	598,417
2030		4.000	561,213	46,188	607,401
2031	4.000	593,498	23,740	617,238	
			<u>4,707,460</u>	<u>2,156,726</u>	<u>6,864,186</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**DIRECT INDEBTEDNESS**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal	
2011	2010 Series C Recovery Zone	2.000	\$ 340,000	\$ 192,974	\$ 532,974	
2012		2.000	345,000	206,300	551,300	
2013		2.000	345,000	199,400	544,400	
2014		2.000	345,000	192,500	537,500	
2015		2.500	345,000	185,600	530,600	
2016		3.000	345,000	176,975	521,975	
2017		3.000	345,000	166,625	511,625	
2018		3.000	345,000	156,275	501,275	
2019		3.000	345,000	145,925	490,925	
2020		3.000	340,000	135,575	475,575	
2021		2.000	340,000	125,375	465,375	
2022		3.125	340,000	115,175	455,175	
2023		3.250	340,000	104,550	444,550	
2024		3.500	340,000	93,500	433,500	
2025		4.000	340,000	81,600	421,600	
2026		4.000	340,000	68,000	408,000	
2027		4.000	340,000	54,400	394,400	
2028		4.000	340,000	40,800	380,800	
2029		4.000	340,000	27,200	367,200	
2030		4.000	340,000	13,600	353,600	
			6,840,000	2,482,349	9,322,349	
2011	2010 U.S. General Services Administration Land Note	0.000	-	-	-	
2012		0.000	-	-	-	
2013		0.000	-	-	-	
2014		0.000	-	-	-	
2015		0.000	2,750,000	-	2,750,000	
			2,750,000	-	2,750,000	
	<b>Total direct indebtedness</b>		<b>313,862,145</b>	<b>160,302,429</b>	<b>474,164,574</b>	
<b><u>INTERCEPTOR SEWER SYSTEM</u></b>						
2011	1998 Municipal Public Improvement Refunding	5.500	963,300	492,602	1,455,902	
2012		5.250	1,063,000	438,207	1,501,207	
2013		5.250	1,126,700	380,727	1,507,427	
2014		5.250	1,190,400	319,904	1,510,304	
2015		5.250	1,258,100	255,630	1,513,730	
2016		5.250	1,333,700	187,596	1,521,296	
2017		5.250	1,413,400	115,484	1,528,884	
2018		5.250	1,493,000	39,191	1,532,191	
				9,841,600	2,229,341	12,070,941
2011		Georgia Environmental Facilities Authority	4.000	357,294	156,124	513,418
2012	4.000		371,802	141,616	513,418	
2013	4.000		386,899	126,519	513,418	
2014	4.000		402,608	110,810	513,418	
2015	4.000		418,956	94,462	513,418	
2016	4.000		435,967	77,451	513,418	
2017	4.000		453,669	59,749	513,418	
2018	4.000		472,090	41,328	513,418	
2019	4.000		491,258	22,160	513,418	
2020	4.000		245,424	3,650	249,074	
			4,035,967	833,869	4,869,836	

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**INTERCEPTOR SEWER SYSTEM**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2002 Municipal Public Improvement Refunding	4.250	\$ 2,653,776	\$ 547,767	\$ 3,201,543
2012		4.250	2,787,948	412,855	3,200,803
2013		4.250	2,932,214	270,995	3,203,209
2014		4.250	3,076,577	125,571	3,202,148
2015		4.500	1,175,000	26,437	1,201,437
			<u>12,625,515</u>	<u>1,383,625</u>	<u>14,009,140</u>
2011	2002 Series A Refunding	3.600	2,059,448	282,123	2,341,571
2012		5.000	1,983,640	195,462	2,179,102
2013		4.000	1,945,736	106,957	2,052,693
2014		4.000	854,945	50,943	905,888
2015		4.100	825,464	16,922	842,386
			<u>7,669,233</u>	<u>652,407</u>	<u>8,321,640</u>
2011	2001 Capital Lease City of Collegedale	6.360	26,585	7,068	33,653
2012		6.410	28,286	5,366	33,652
2013		6.470	30,133	3,520	33,653
2014		6.520	32,138	1,515	33,653
2015		6.680	5,563	46	5,609
			<u>122,705</u>	<u>17,515</u>	<u>140,220</u>
2011	1992 State Revolving Sewer Loan	3.980	180,198	16,512	196,710
2012		3.980	187,500	9,210	196,710
2013		3.980	129,206	1,936	131,142
			<u>496,904</u>	<u>27,658</u>	<u>524,562</u>
2011	2003 State Revolving Loan	2.980	1,765,476	942,576	2,708,052
2012		2.980	1,818,816	889,236	2,708,052
2013		2.980	1,873,764	834,288	2,708,052
2014		2.980	1,930,368	777,684	2,708,052
2015		2.980	1,988,688	719,364	2,708,052
2016		2.980	2,048,772	659,280	2,708,052
2017		2.980	2,110,668	597,384	2,708,052
2018		2.980	2,174,424	533,628	2,708,052
2019		2.980	2,240,112	467,940	2,708,052
2020		2.980	2,307,792	400,260	2,708,052
2021		2.980	2,377,512	330,540	2,708,052
2022		2.980	2,449,332	258,720	2,708,052
2023		2.980	2,523,336	184,716	2,708,052
2024		2.980	2,599,560	108,492	2,708,052
2025	2.980	1,170,698	30,520	1,201,218	
			<u>31,379,318</u>	<u>7,734,628</u>	<u>39,113,946</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**INTERCEPTOR SEWER SYSTEM**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2005 Series A Refunding	4.000	\$ 268	\$ 550,303	\$ 550,571
2012		4.000	2,038	550,258	552,296
2013		3.750	9,335	550,031	559,366
2014		5.000	7,263	549,708	556,971
2015		5.000	1,993,724	499,729	2,493,453
2016		5.000	2,085,759	397,742	2,483,501
2017		5.000	2,191,790	290,803	2,482,593
2018		5.000	2,302,679	178,441	2,481,120
2019		4.125	2,417,479	60,437	2,477,916
			<u>11,010,335</u>	<u>3,627,452</u>	<u>14,637,787</u>
2011	2007 State Revolving Loan	2.790	650,000	294,191	944,191
2012		2.790	650,000	276,056	926,056
2013		2.790	650,000	257,921	907,921
2014		2.790	650,000	239,786	889,786
2015		2.790	650,000	221,651	871,651
2016		2.790	650,000	203,516	853,516
2017		2.790	650,000	185,381	835,381
2018		2.790	650,000	167,246	817,246
2019		2.790	650,000	149,111	799,111
2020		2.790	650,000	130,976	780,976
2021		2.790	650,000	112,841	762,841
2022		2.790	650,000	94,706	744,706
2023		2.790	650,000	76,571	726,571
2024		2.790	650,000	58,436	708,436
2025		2.790	650,000	40,301	690,301
2026		2.790	650,000	22,166	672,166
2027		2.790	650,000	5,878	655,878
2028	2.790	1,950,000	-	1,950,000	
			<u>13,000,000</u>	<u>2,536,734</u>	<u>15,536,734</u>
	Total Interceptor Sewer System indebtedness		<u>90,181,577</u>	<u>19,043,229</u>	<u>109,224,806</u>

**SOLID WASTE/SANITATION FUND**

2011	2006 Series A Municipal Public Improvement	4.000	283,360	191,622	474,982
2012		4.000	283,360	180,288	463,648
2013		4.000	283,360	168,954	452,314
2014		4.000	283,360	157,619	440,979
2015		4.000	283,360	146,285	429,645
2016		5.000	283,360	133,533	416,893
2017		4.000	283,360	120,782	404,142
2018		4.000	283,360	109,448	392,808
2019		4.000	283,360	98,113	381,473
2020		4.125	283,360	86,602	369,962
2021		4.250	283,360	74,736	358,096
2022		4.250	283,360	62,693	346,053
2023		4.000	283,360	51,005	334,365
2024		4.000	283,360	39,670	323,030
2025		4.000	283,360	28,336	311,696
2026		4.000	283,360	17,002	300,362
2027		4.000	283,364	5,668	289,032
			<u>4,817,124</u>	<u>1,672,356</u>	<u>6,489,480</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**SOLID WASTE/SANITATION FUND**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2007 Series A Municipal Public Improvement Refunding	5.000	\$ -	\$ 117,990	\$ 117,990
2012		5.000	-	117,990	117,990
2013		5.000	-	117,990	117,990
2014		5.000	-	117,990	117,990
2015		5.000	-	117,990	117,990
2016		5.000	-	117,990	117,990
2017		5.000	-	117,990	117,990
2018		5.000	-	117,990	117,990
2019		5.000	-	117,990	117,990
2020		5.000	-	117,990	117,990
2021		5.000	360,000	117,990	477,990
2022		4.300	380,000	99,990	479,990
2023		5.000	400,000	83,650	483,650
2024		4.750	425,000	63,650	488,650
2025		4.750	445,000	43,463	488,463
2026		4.750	470,000	22,325	492,325
			<u>2,480,000</u>	<u>1,610,968</u>	<u>4,090,968</u>
2011	2005 Series A Refunding	3.500	212,187	422,112	634,299
2012		4.000	220,974	413,979	634,953
2013		4.000	231,365	404,933	636,298
2014		3.750	241,895	395,770	637,665
2015		5.000	1,368,050	357,033	1,725,083
2016		5.000	1,433,438	286,996	1,720,434
2017		5.000	1,506,507	213,497	1,720,004
2018		5.000	1,584,570	136,220	1,720,790
2019		5.000	1,664,360	54,997	1,719,357
2020		4.125	324,550	6,694	331,244
			<u>8,787,896</u>	<u>2,692,231</u>	<u>11,480,127</u>
2011	2003 Note Payable - Tennessee Municipal Bond Fund	0.378	36,555	1,237	37,792
2012		0.378	37,659	1,099	38,758
2013		0.378	38,856	957	39,813
2014		0.378	40,146	810	40,956
2015		0.378	41,435	658	42,093
2016		0.378	42,724	501	43,225
2017		0.378	44,105	339	44,444
2018		0.378	45,576	172	45,748
			<u>327,056</u>	<u>5,773</u>	<u>332,829</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**SOLID WASTE/SANITATION FUND**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2004 Note Payable - Tennessee Municipal Bond Fund	0.378	\$ 27,615	\$ 1,746	\$ 29,361
2012		0.378	28,345	1,641	29,986
2013		0.378	29,099	1,534	30,633
2014		0.378	29,877	1,424	31,301
2015		0.378	30,678	1,311	31,989
2016		0.378	31,503	1,195	32,698
2017		0.378	32,351	1,076	33,427
2018		0.378	33,199	953	34,152
2019		0.378	34,095	828	34,923
2020		0.378	35,014	699	35,713
2021		0.378	35,933	566	36,499
2022		0.378	36,899	430	37,329
2023		0.378	37,888	291	38,179
2024	0.378	38,900	147	39,047	
			<u>461,396</u>	<u>13,841</u>	<u>475,237</u>
2011	1998 Municipal Public Improvement Refunding	5.500	<u>1,303,600</u>	<u>35,849</u>	<u>1,339,449</u>
			<u>1,303,600</u>	<u>35,849</u>	<u>1,339,449</u>
2011	2002 Municipal Public Improvement Refunding	5.375	919,260	185,349	1,104,609
2012		5.375	968,381	134,619	1,103,000
2013		5.000	1,020,308	81,173	1,101,481
2014		4.375	<u>1,075,043</u>	<u>26,876</u>	<u>1,101,919</u>
			<u>3,982,992</u>	<u>428,017</u>	<u>4,411,009</u>
	Total Solid Waste/Sanitation Fund indebtedness		<u>22,160,064</u>	<u>6,459,035</u>	<u>28,619,099</u>

**WATER QUALITY MANAGEMENT FUND**

2011	1992 State Revolving Loan	3.980	180,198	16,512	196,710
2012		3.980	187,500	9,210	196,710
2013		3.980	<u>129,207</u>	<u>1,936</u>	<u>131,143</u>
			<u>496,905</u>	<u>27,658</u>	<u>524,563</u>
2011	1998 Public Improvement Refunding	5.500	<u>894,300</u>	<u>24,593</u>	<u>918,893</u>
			<u>894,300</u>	<u>24,593</u>	<u>918,893</u>
2011	2002 Municipal Public Improvement Refunding	5.375	686,964	138,512	825,476
2012		5.375	723,672	100,601	824,273
2013		5.000	762,478	60,661	823,139
2014		4.375	<u>803,379</u>	<u>20,084</u>	<u>823,463</u>
			<u>2,976,493</u>	<u>319,858</u>	<u>3,296,351</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**WATER QUALITY MANAGEMENT FUND**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2005 Series A Refunding	3.500	\$ 63,038	\$ 261,903	\$ 324,941
2012		4.000	66,086	259,478	325,564
2013		4.000	70,981	256,737	327,718
2014		3.750	73,591	253,938	327,529
2015		5.000	901,010	230,033	1,131,043
2016		5.000	943,267	183,926	1,127,193
2017		5.000	991,277	135,562	1,126,839
2018		5.000	1,041,976	84,731	1,126,707
2019		5.000	1,094,159	31,328	1,125,487
2020		4.125	96,318	1,987	98,305
			<u>5,341,703</u>	<u>1,699,623</u>	<u>7,041,326</u>
2011	2007 Series A Municipal Public Improvemer	5.000	-	35,683	35,683
2012		5.000	-	35,683	35,683
2013		5.000	-	35,683	35,683
2014		5.000	-	35,683	35,683
2015		5.000	-	35,683	35,683
2016		5.000	-	35,683	35,683
2017		5.000	-	35,683	35,683
2018		5.000	-	35,683	35,683
2019		5.000	-	35,683	35,683
2020		5.000	-	35,683	35,683
2021		5.000	110,000	35,683	145,683
2022		4.300	115,000	30,183	145,183
2023		5.000	120,000	25,238	145,238
2024		4.750	130,000	19,238	149,238
2025		4.750	135,000	13,063	148,063
2026		4.750	140,000	6,643	146,643
			<u>750,000</u>	<u>486,878</u>	<u>1,236,878</u>
	Total Water Quality Management Fund indebtedness		<u>10,459,401</u>	<u>2,558,610</u>	<u>13,018,011</u>
		<b><u>EPB</u></b>			
2011	2000 Electric System Revenue Bonds	4.625	1,600,000	117,000	1,717,000
2012		5.000	1,600,000	40,000	1,640,000
			<u>3,200,000</u>	<u>157,000</u>	<u>3,357,000</u>

(continued on following page)

CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**EPB**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2006 A Electric System Revenue Bonds	4.000	\$ 1,110,000	\$ 1,660,725	\$ 2,770,725
2012		4.000	1,150,000	1,615,525	2,765,525
2013		4.000	1,195,000	1,568,625	2,763,625
2014		5.000	1,245,000	1,513,600	2,758,600
2015		4.125	1,295,000	1,455,765	2,750,765
2016		4.125	1,345,000	1,401,316	2,746,316
2017		4.125	1,400,000	1,344,700	2,744,700
2018		4.125	1,460,000	1,285,713	2,745,713
2019		4.125	1,520,000	1,224,250	2,744,250
2020		4.250	1,585,000	1,159,219	2,744,219
2021		4.250	1,655,000	1,090,369	2,745,369
2022		4.375	1,730,000	1,017,356	2,747,356
2023		4.500	1,805,000	938,900	2,743,900
2024		4.250	1,885,000	858,231	2,743,231
2025		4.375	1,970,000	775,081	2,745,081
2026		4.375	2,060,000	686,925	2,746,925
2027		4.375	2,155,000	594,722	2,749,722
2028		4.375	2,250,000	498,363	2,748,363
2029		4.375	2,355,000	397,628	2,752,628
2030		4.375	2,470,000	292,081	2,762,081
2031	4.500	2,585,000	179,888	2,764,888	
2032	4.500	2,705,000	60,862	2,765,862	
			<u>38,930,000</u>	<u>21,619,844</u>	<u>60,549,844</u>
2011	2006 B Electric System Refunding Revenue Bonds	4.000	-	957,556	957,556
2012		4.000	-	957,556	957,556
2013		4.000	1,770,000	922,156	2,692,156
2014		4.000	1,755,000	851,656	2,606,656
2015		4.000	1,745,000	781,656	2,526,656
2016		4.125	1,730,000	711,075	2,441,075
2017		4.125	1,715,000	640,022	2,355,022
2018		4.125	1,705,000	569,484	2,274,484
2019		4.000	1,690,000	500,519	2,190,519
2020		4.000	1,670,000	433,319	2,103,319
2021		4.000	1,655,000	366,819	2,021,819
2022		4.125	1,635,000	299,997	1,934,997
2023		4.125	1,620,000	232,863	1,852,863
2024	4.125	1,600,000	166,450	1,766,450	
2025	4.250	1,580,000	99,875	1,679,875	
2026	4.250	1,560,000	33,150	1,593,150	
			<u>23,430,000</u>	<u>8,524,153</u>	<u>31,954,153</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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Fiscal Year Ended June 30	Issue	<b>EPB</b>			Total Interest and Principal
		Interest Rate	Principal	Interest Due	
2011	2008 A Electric System Revenue Bonds	5.000	\$ -	\$ 10,764,500	\$ 10,764,500
2012		5.000	-	10,764,500	10,764,500
2013		3.000	-	10,764,500	10,764,500
2014		3.000	3,000,000	10,719,500	13,719,500
2015		4.000	4,000,000	10,594,500	14,594,500
2016		5.000	5,000,000	10,389,500	15,389,500
2017		3.500	6,275,000	10,154,688	16,429,688
2018		4.500	6,575,000	9,896,938	16,471,938
2019		5.000	6,955,000	9,575,125	16,530,125
2020		5.000	7,385,000	9,216,625	16,601,625
2021		5.000	7,835,000	8,836,125	16,671,125
2022		5.000	8,310,000	8,432,500	16,742,500
2023		5.000	8,805,000	8,004,625	16,809,625
2024		5.000	9,335,000	7,551,125	16,886,125
2025		5.000	9,885,000	7,070,625	16,955,625
2026		5.000	10,460,000	6,562,000	17,022,000
2027		5.000	12,605,000	5,985,375	18,590,375
2028		5.000	13,235,000	5,339,375	18,574,375
2029		5.000	13,890,000	4,661,250	18,551,250
2030		5.000	14,575,000	3,949,625	18,524,625
2031	5.000	15,295,000	3,202,875	18,497,875	
2032	5.000	16,055,000	2,419,125	18,474,125	
2033	5.000	19,685,000	1,525,625	21,210,625	
2034	5.000	20,670,000	516,749	21,186,749	
			<u>219,830,000</u>	<u>176,897,375</u>	<u>396,727,375</u>
	Total EPB indebtedness		<u>285,390,000</u>	<u>207,198,372</u>	<u>492,588,372</u>
<b><u>HOUSING MANAGEMENT FUND</u></b>					
2011	Other obligation	0.308	20,400	7,595	27,995
2012		0.308	20,400	7,532	27,932
2013		0.308	20,400	7,470	27,870
2014		0.308	20,400	7,407	27,807
2015		0.308	20,400	7,344	27,744
2016		0.308	20,400	7,281	27,681
2017		0.308	20,400	7,219	27,619
2018		0.308	20,400	7,156	27,556
2019		0.308	20,400	7,093	27,493
2020		0.308	20,400	7,030	27,430
2021		0.308	20,400	6,967	27,367
2022		0.308	20,400	6,905	27,305
2023		0.308	20,400	6,842	27,242
2024		0.308	20,400	6,779	27,179
2025		0.308	20,400	6,716	27,116
2026		0.308	20,400	6,654	27,054
2027		0.308	20,400	6,591	26,991
2028		0.308	20,400	6,528	26,928
2029		0.308	20,400	6,465	26,865
2030		0.308	20,400	6,402	26,802
2031		0.308	20,400	6,340	26,740
2032		0.308	20,400	6,277	26,677
2033		0.308	20,400	6,214	26,614
2034		0.308	20,400	6,151	26,551
2035		0.308	20,400	6,089	26,489
2036		0.308	20,400	6,026	26,426
2037		0.308	20,400	5,963	26,363
2038		0.308	20,400	5,900	26,300
2039		0.308	1,906,508	5,354	1,911,862
			<u>2,477,708</u>	<u>194,290</u>	<u>2,671,998</u>
	Total Housing Management Fund indebtedness		<u>2,477,708</u>	<u>194,290</u>	<u>2,671,998</u>
	Total Primary Government Indebtedness		<u>\$ 724,530,895</u>	<u>\$ 395,755,965</u>	<u>\$ 1,120,286,860</u>

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CITY OF CHATTANOOGA, TENNESSEE

SCHEDULE OF BONDS, NOTES, AND CAPITAL LEASES PAYABLE - BY FISCAL YEAR  
June 30, 2010

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**METROPOLITAN AIRPORT AUTHORITY**

Fiscal Year Ended June 30	Issue	Interest Rate	Principal	Interest Due	Total Interest and Principal
2011	2009 Taxable Refunding Revenue Bonds	5.410	\$ 308,912	\$ 335,977	\$ 644,889
2012		5.410	326,289	318,600	644,889
2013		5.410	344,643	300,246	644,889
2014		5.410	364,030	280,859	644,889
2015		5.410	384,507	260,382	644,889
2016		5.410	406,136	238,753	644,889
2017		5.410	428,982	215,907	644,889
2018		5.410	453,113	93,365	546,478
2019		5.410	3,248,289	-	3,248,289
				<u>6,264,901</u>	<u>2,044,089</u>

**CHATTANOOGA DOWNTOWN REDEVELOPMENT CORPORATION**

2011	2000 Lease Rental Revenue Bonds	5.500	3,125,000	3,456,344	6,581,344
2012		5.000	-	3,370,406	3,370,406
2013		5.125	-	3,370,406	3,370,406
2014		5.250	3,640,000	3,274,856	6,914,856
2015		5.300	3,830,000	3,077,811	6,907,811
2016		5.400	4,035,000	2,867,371	6,902,371
2017		5.400	4,255,000	2,643,541	6,898,541
2018		5.750	4,485,000	2,399,713	6,884,713
2019		5.750	4,740,000	2,134,494	6,874,494
2020		5.500	5,015,000	1,860,306	6,875,306
2021		5.500	5,290,000	1,576,919	6,866,919
2022		5.875	5,580,000	1,267,531	6,847,531
2023		5.875	5,910,000	930,013	6,840,013
2024		5.875	6,255,000	572,666	6,827,666
2025		5.875	6,620,000	194,463	6,814,463
			<u>62,780,000</u>	<u>32,996,840</u>	<u>95,776,840</u>
2011	2007 Lease Rental Revenue Refunding Bonds	4.000	80,000	2,692,800	2,772,800
2012		5.000	3,395,000	2,606,325	6,001,325
2013		5.000	3,555,000	2,432,575	5,987,575
2014		4.000	90,000	2,341,900	2,431,900
2015		4.000	90,000	2,338,300	2,428,300
2016		4.000	95,000	2,334,600	2,429,600
2017		4.000	100,000	2,330,700	2,430,700
2018		4.000	105,000	2,326,600	2,431,600
2019		4.000	105,000	2,322,400	2,427,400
2020		4.125	110,000	2,318,031	2,428,031
2021		4.200	115,000	2,313,348	2,428,348
2022		4.250	120,000	2,308,383	2,428,383
2023		4.250	125,000	2,303,176	2,428,176
2024		4.300	130,000	2,297,725	2,427,725
2025		4.300	135,000	2,292,028	2,427,028
2026		4.375	7,155,000	2,132,609	9,287,609
2027		4.375	7,465,000	1,812,797	9,277,797
2028	5.000	7,275,000	1,467,625	8,742,625	
2029	5.000	8,155,000	1,081,875	9,236,875	
2030	5.000	8,565,000	663,875	9,228,875	
2031	5.000	8,995,000	224,874	9,219,874	
			<u>55,960,000</u>	<u>42,942,546</u>	<u>98,902,546</u>
	Total component unit indebtedness		<u>\$ 125,004,901</u>	<u>\$ 77,983,475</u>	<u>\$ 202,988,376</u>