

CABR 2027

Comprehensive Annual
Budget Report for the
Year Ended June 30, 2027



MAYOR TIM KELLY
ONE CHATTANOOGA

About the Cover

Downtown Chattanooga

Downtown Chattanooga is a vibrant city center set along the Tennessee River, known for the Tennessee Aquarium, the historic Walnut Street Bridge, and walkable districts like the Southside and Bluff View. At the bottom of the cover you will see two prominent items on the River.

MARKET STREET BRIDGE

The Market Street Bridge is a double-leaf bascule draw bridge that spans the Tennessee River, connecting Downtown Chattanooga to the North Shore neighborhood and stands as the only highway drawbridge remaining operational in Tennessee. The Market St. Bridge was constructed from 1914-1917 using reinforced concrete and was a significant engineering feat of its time. The bridge won several awards for its innovative design, including the “Outstanding Civil Engineering Achievement Award” from the American Society of Civil Engineers. Vehicular traffic originally included streetcars, but streetcar service across the bridge ended in the 1930s. The bridge was formally renamed the Chief John Ross Bridge in 1950. The bridge was listed on the National Register of Historic Places on December 20, 2010. The bridge is a critical transportation link for the city, and it has played an important role in the city’s growth and increasing residential development in North Chattanooga.

THE PASSAGE

The “steps” at Chattanooga’s 21st Century Waterfront Park (specifically at the The Passage near Ross’s Landing) are iconic cascading water stairs. They form a dramatic weeping wall that symbolizes the tears shed during the Cherokee Trail of Tears, which began at the historic site. Water continuously flows down the tiered concrete steps, creating a reflective and audible memorial. Sculptural bronze medallions embedded along the walkway honor the seven clans of the Cherokee Nation. The cascading design leads down to a shallow wading pool at the edge of the Tennessee River where visitors can step and splash.

Next-Gen Master Plan: Building on the success of the original 21st Century Waterfront initiative, the River City Company and local partners are rolling out the ONE Riverfront plan. Upcoming changes for this next phase include introducing softened grades, expanded accessibility, new shade trees, and enhanced gathering “porches” near Ross’s Landing.

CITY OF CHATTANOOGA, TENNESSEE

COMPREHENSIVE ANNUAL
BUDGET REPORT
FOR THE FISCAL YEAR
ending June 30, 2027

DEPARTMENT OF FINANCE AND ADMINISTRATION
WESTON PORTER, CHIEF FINANCE OFFICER

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Chattanooga
Tennessee**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director

For over thirty one years, the City of Chattanooga has received the Distinguished Budget Presentation Award. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our 2027 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**To the Honorable Mayor
Tim Kelly, Members of City
Council, and the Citizens
of Chattanooga, Tennessee**

Presented is the adopted Operating Budget and Capital Improvement Plan for the Fiscal Year Ending June 30, 2027. The budget is the most critical document presented by the Mayor and adopted by the City Council, as it reflects the vision of our city and establishes the operating plan for the upcoming fiscal year. This budget is built on conservative financial principles, reflects community input, and ensures long-term stability and financial sustainability. It captures the growth of our local and state economy while maintaining a residential property tax rate of \$1.93 per \$100 of assessed value.

The Fiscal Year 2027 budget advances Mayor Kelly's ONE Chattanooga Strategic Plan, which helps put our city on the path to shared prosperity and common purpose. Simply put, this budget represents investments to help Chattanooga live up to its potential to become the best city in America: a city that works for everyone, as ONE CHATTANOOGA, together.



A handwritten signature in dark ink, appearing to read 'Weston Porter'.

Weston Porter, CPA
City Finance Officer



Message from the Mayor

The City serves thousands of Chattanoogaans every day, and it's clear that our residents want to live in a city that prioritizes their needs, not the needs of the government. They want a city that focuses on the tangible things that matter. They want freedom to move and safely enjoy the city as they please, while being treated with dignity and respect. They want to be able to afford to live in our city and enjoy a high quality of life. And they want a budget that builds on the promise of One Chattanooga.

The City of Chattanooga can deliver on all that and more. As a service delivery organization, the services we provide are delivered by the people we employ. Park stewards, crew workers, firefighters and police show up to serve when there's a fire, an act of violence, or litter on the side of the road. It's our people who fill the potholes, pick up recycling, and plant the trees, and it follows that they represent the largest portion of Chattanooga's, or any city's, budget.

That's why after accounting for growth, we're proposing that the bulk of the \$4 million in net-new revenue go toward keeping up with the cost of living for our employees, so that we can fill open positions more quickly, as well as, attract and retain the best people for the job.

We're also working hard to contain the impact of rising costs for contracted goods and services, labor, and capital purchases. Everything from asphalt to steel costs more than it did a few years ago, sometimes much more.

Last year, we asked Chattanoogaans to invest in the essential services that impact their lives: police, fire, paving, affordable housing, and congestion management technology. This year's budget is about providing a return on that investment.

Identifying savings every year allows us to fund the investments that make us more efficient, such as fire equipment that helps keep insurance costs down for every property owner, and crime-fighting technology that allows us to solve serious crimes with a 94% clearance rate.

Message from the Mayor: Continued

It also enables us to enhance the infrastructure we use to drive, bike or walk to school, church and work from our homes.

Across the City, we trimmed spending on everything from office supplies to underused software, and the numbers add up:

A few examples:

- **Parks:** \$40,000 in annual savings by using in-house labor to build new park pavilions
- **Fire:** \$42,000 in annual savings by trimming printing and hardware purchases
- **Technology:** \$168,000 in annual savings by renegotiating Verizon contracts
- **Mayor's office:** \$136,000 in annual savings by cutting contracts and internal processes
- **Community Development:** \$6,000 in annual savings by reducing credit card fees
- **Early Learning:** \$13,000 in annual savings moving from paid ads to local partnerships
- **Planning:** \$36,000 in annual savings by using existing staff for grant duties

These are just a few of the savings we achieved to help make investments that will support opportunities for tomorrow's workforce, take care of those who have long made Chattanooga their home by tackling the housing crisis head-on, and help Chattanooga access opportunity with infrastructure investments into bridges, public transit and traffic signals. These are not only worthy investments on their own, but they also help make the Chattanooga dream a possibility for those who pursue it.

I ask you to join me as we continue working to build One Chattanooga.



Mayor Tim Kelly

City of Chattanooga

Strategic Plan

Priority Based Budgeting has been highlighted by the Government Finance Officers Association (GFOA), of which the City of Chattanooga is a proud member. This type of budgetary process allows the City to meet the challenges of flat revenues and upward cost pressures. Resources are allocated according to how effectively a service achieves the prioritized goals and objectives of the community.

In the Fall of 2021, Mayor Kelly released his ONE CHATTANOOGA strategic plan, providing a broad vision that guides the work of all departments throughout City government. The plan is not meant to be a finished product and is in constant review. We are confident this bold vision is achievable; together, we can make this vision a reality and make Chattanooga the best city in America!

The ONE CHATTANOOGA strategy consists of 7 goals and 40 priorities that comprise the strategy to realize our vision of a city where opportunity exists for all and where prosperity is plentiful. Each goal represents an aspiration for the city and offers initiatives and pathways for residents and local leaders, as well as a model for our peers across the nation.

Strategic Goals ~ ONE CHATTANOOGA

The One Chattanooga Plan outlines a bold vision of a city that includes everyone in its prosperity. The values, strategic initiatives, and goals in the plan provide direction and purpose, helping to prioritize action and allocate resources effectively.

- Building a universal path to **Early Learning**
- Catalyzing **Economic Vitality** in the black community
- Ensuring **Affordable Housing** choices for all Chattanoogaans
- Improving local **Infrastructure & Public Transit**
- Building a competitive **Regional Economy**
- Closing the gaps in **Public Health**
- Providing **Responsive and Effective** local government

The foundational goal, to Provide Responsive and Effective Local Government, is the enabling factor to make achieving the remaining six goals possible.

Read the full plan at chattanooga.gov/stay-informed/one-chattanooga

Strategic Plan (continued)

Strategic Priorities ~ ONE CHATTANOOGA

Build a path to universal early learning

1. Expand access to early learning for all families
2. Integrate our early learning programs from prenatal care to kindergarten
3. Train the next generation of excellent early learning professionals
4. Partner with Hamilton County Schools to provide high-quality learning opportunities and services for families
5. Make Chattanooga an investment-ready early learning model for the nation

Catalyze economic vitality in the Black community

6. Increase pathways to entrepreneurship and access to capital for all
7. Create robust and accessible workforce development pathways
8. Commit to meaningful and constructive recidivism reduction
9. Ensure city purchasing and procurement practices meet equity goals
10. Advance arts, culture, and the creative economy across Chattanooga
11. Invest in historically under served neighborhoods
12. Engage and involve the whole community in city planning and investment

Ensure accessible housing choices for all Chattanooga residents

13. Expand affordable housing inventory across the city
14. Diversify the range of capital options available for affordable housing development
15. Expand supportive housing resources to end chronic homelessness
16. Support both tenants and housing providers with housing security and eviction prevention resources
17. Preserve land for affordable housing in transitioning neighborhoods

Improve local infrastructure

18. Ensure timely, equitable, and responsive repairs to potholes and road failure
19. Develop a strategic capital plan that includes long-term maintenance
20. Modernize and invest in our public transit system
21. Design Chattanooga for sustainable and inclusive growth

Strategic Plan (continued)

- 22. Expand and connect our local parks, trails, and greenways system
- 23. Invest in sustainable and resilient infrastructure

Build a competitive regional economy

- 24. Attract higher-paying jobs with targeted economic recruiting
- 25. Grow household income for all Chattanoogaans through workforce development and skills-training
- 26. Ensure essential City workers are paid a living wage
- 27. Lead in the emerging green economy
- 28. Foster a welcoming, inclusive, and prosperous city for New Americans
- 29. Refine Chattanooga's competitive advantages and traded clusters vs. rival cities
- 30. Close the gaps in public health

Address racial and economic disparities in public health outcomes

- 31. Prevent violence in our community by addressing root causes
- 32. Support youth development with intentional support and opportunities
- 33. Destigmatize mental and emotional health, leading with City policies
- 34. Ensure all Chattanoogaans have access to fresh, healthy, and affordable food
- 35. Leverage and improve outdoor spaces to advance public health
- 36. Provide responsive and effective local government

Streamline our city processes and prioritize innovative approaches to city services

- 37. Increase opportunities for residents to engage local government
- 38. Implement policies and practices that ensure transparency and accountability
- 39. Invest in technology, platforms, and practices that allow Chattanooga to lead with citizen involvement and engagement
- 40. Advocate for local control over local issues and policies at the state and national level

The City's Data Operations and Data Driven Framework

The City of Chattanooga is proud to lead with a data-driven approach to operations and governance, demonstrating an unwavering commitment to transparency, accountability, and continuous improvement. This dedication has been externally validated by our 2023 What Works Cities (WWC) Certification at the Gold level—a testament to our robust use of data to inform policy and improve services. Now in fiscal year 2027, we are in the final steps of the 3-year recertification process. We are proud to be part of this network of over 100 cities—a Bloomberg Philanthropies-led initiative—which “sets the standard of excellence in city governance by evaluating how well cities are managed and whether they have the right people, practices and policies in place to put data and evidence at the center of decision-making.”



Empowering Citizens Through Transparency

We believe an informed public is an empowered public. The cornerstone of our external transparency is the public-facing Chattadata portal found, now hosted at <https://data.chattanooga.gov>. This portal serves as a centralized hub where all Chattanoogaans can access a wealth of information. Through the ChattaData portal, citizens can easily explore and understand how their tax dollars are allocated using the city government and budget section. Other sections include housing, safety, outdoors and recreation, roads and infrastructure, public services, economic development, and a project spotlight for high impact narratives.

Internally, our data-driven framework is central to achieving Goal 7 of the ONE Chattanooga Strategic Plan: building a high-performing and accountable city

Empowering Citizens Through Transparency (con't)

government. We are actively modernizing our cloud infrastructure and breaking down data silos to provide city leaders with actionable insights. This year, we successfully migrated our data hosting to the ArcGIS Hub platform. This transition to session-based web analytics ensures more accurate, secure data governance, and while this has required a reconfiguration of our visual dashboarding tools, it establishes a more reliable baseline for measuring public engagement and service performance in the long term. The Artificial Intelligence & Data team plays a vital role in this process by establishing city-wide standards and ensuring accessible and secure data governance. This robust platform also provides the foundation for current efforts to use artificial intelligence to proactively identify and correct problems.

Accountability from Strategy to Budgeting

This data-informed approach is our accountability engine. Progress against the ONE Chattanooga Strategic Plan is tracked through regular performance reviews with city leadership. Over the past year, our focus has been on strengthening the underlying data pipelines and refining key performance indicators to ensure maximum accuracy and relevance.

This ongoing refinement guarantees that our performance framework provides a reliable foundation for Priority-Based Budgeting, keeping our investments directly tied to measurable community outcomes. While we continue to optimize our internal visualization and dashboarding tools to better reflect these metrics, our commitment remains steadfast: we are utilizing data not just for reporting, but as a dynamic tool for continuous improvement. We will continue to evolve our performance measures to align with the city's priorities, using evidence-based decision-making to improve services and empower every Chattanooga.

A major focus for FY27 is addressing Americans with Disabilities Act (ADA), in which local governments must make their digital services, websites, and mobile apps must conform to accessibility guidelines.

Civic Engagement

Implementing effective public participation methods enables local governments to demonstrate greater accountability and responsiveness. These practices not only enhance community trust and credibility, but also improve how residents perceive the value and performance of their local government. Because transparency serves as a foundational element of public budgeting, establishing a clear and open process is essential for fostering strong community relations.

During the FY27 budget process, individuals, community organizations, and many non-profit agencies interacted with City Council and executive staff, often attending council meetings to voice their support and/or concerns. There were also three (3) Town Hall meetings held (in separate locations within the city) regarding the FY27 budget. The table below highlights their overall questions/concerns.

Category	Community Questions & Comments
Budget & Funding	• Reductions in Homelessness and Supportive Housing funding (\$1.2M). • Funding cuts for Arts Build and funding decisions for other non-profits, including the Montessori School. • Debt service interest vs. paying off debt. • Funding for Hamilton County Schools. • Inquiries about the \$8M wastewater allocation.
Infrastructure & Community Projects	• CARTA mobility and parking expansion concerns. • Carver Center updates (lighting, benches, playground, historic markers). • Senior Center funding includes location renovation funding (\$500k). • Repairs for the Linda Hixon Pavilion and restrooms.
Budget Process & Accountability	• Timing of public input sessions and collaboration before budget creation. Ensuring Public Opinion influences budget decisions. • Definitions of "structurally balanced" and "One Chattanooga." • Influence of public opinion and City Council engagement on revisions. • Criteria for raising or lowering budget amounts; correlation between revenue and expenses. • Questions on who is in charge of making the budget, and the turnaround for each term. • Concerns regarding inclusion and funding equity for specific communities. • How do we compare to other cities? What changed from last year?

Budget Process and Timeline

The fiscal year 2027 budget was prepared using a priority-based budgeting approach designed to comprehensively prioritize service delivery and transparency throughout the process. The following principles continue to frame the preparation of this budget:

- Spend within our means
- Prioritize service delivery to our citizens
- Do the important things well
- Evaluate past patterns of spending
- Be transparent with the community
- Remain cognizant of the ONE CHATTANOOGA strategic plan
- Demand accountability for results

BUDGET TIMELINE	
Strategic Planning	January 2026
Internal Budget Preparation	January through April 2026
Budget Presentation to City Council	May 5, 2026
Budget Education Sessions	May 12-26, 2026
Budget Public Hearing	June 2, 2026
Budget Ordinance - First Reading	June 16, 2026
Budget Ordinance - Second Reading	June 23, 2026

Budget Highlights

The FY27 Budget builds on our commitment to performance and value by continuing to optimize systems, streamline processes, and realign resources strategically. Through in-housing key competencies and leveraging available technologies, we're enhancing service delivery, improving response times, and ensuring a more efficient, responsive government. This budget is focused on delivering greater value to residents—centered on customer needs and driven by practical results.

- **Investment in City Employees** - An approximate 3% salary increase city-wide (Sworn and Civilian) to keep pay competitive. This is in consideration of the regional Consumer Price Index for All Urban Consumers (CPI-U) (2025 2.7%) as the waypoint for consistent investment and dedication to our employees.
- **Property Tax Stability** - No change to the current property tax rate of \$1.93 for FY27.
- **Structurally Balanced Budget** - Keeping with fiscal policies approved by the city council to present a structurally balanced and fiscally sound budget.
- **Community Impact** - Continuing our work for **ONE Chattanooga**
- **Reorganizations:**
 - » \$8.86 million for 911 Emergency Services and Animal Services Contracts moved from Police Department to General Government.
 - » Non-profit agencies were previously funded via 4-year contracts (FY23-FY26), contained within appropriate General Fund departments. In lieu of contracts, the FY27 budget appropriated funding for agencies out of General Government.
 - » Shared maintenance for Arts & Culture and Special Events functions were moved from Parks & Outdoors to Economic Development.
 - » The City's recycling centers were previously budgeted in the Solid Waste Fund. To align with financial reporting requirements, we've moved this operation to our General Fund budget, a cost-neutral change to the taxpayer.

Budget Highlights (continued)

- **Capital Project Highlights**

Transportation and Infrastructure

- » \$10 million for paving to continue Mayor Kelly's annual commitment
- » \$2.58 million for public transit capital improvements
- » \$5 million for the Wilcox Bridge replacement
- » \$600,000 to replace signal cabinets and poles for improved signal timing.

Public Safety

- » \$300,000 for Chattanooga Police Department and Chattanooga Fire Department facility maintenance
- » \$1 million for Chattanooga Fire Department equipment maintenance
- » \$300,000 to acquire property for a new fire station to provide enhanced coverage
- » \$1.625 million for fire apparatus

Parks and Community Spaces

- » \$200,000 to expand Woodmore Park at Chris Ramsey Community Center
- » \$150,000 for a new pocket park in Manchester Park
- » \$2.75 million for the Riverfront Parks Redesign
- » \$1.15 million to continue work on Montague Park
- » \$150,000 for the North Chickamauga Creek Greenway

Affordable Housing

- » \$2.125 million funding for CHA - Westside Evolves (year 3 of 8)

Good Governance

- » \$3 million to expand capacity at the City's Landfill (Birchwood)
- » \$1 million for deferred maintenance and improvements to City facilities

- **Personnel Highlights**

The fiscal year 2027 budget provides for 3,003 positions within the City (including grant funded positions). This is an increase of 138 positions. See the Personnel Administration tab in the Human Resource Administration section of this document for more detailed information.

»

Budget Highlights (continued)

Trends and Challenges Impacting the Budget

Several key operational, financial, and strategic challenges and opportunities facing Chattanooga's administration:

- **Housing & Growth:** Addressing housing and rental market pressures, homelessness, zoning modernization, and increased service demands driven by population growth.
- **Workforce & Retention:** Navigating a competitive labor market, employee turnover, competitive pay, and adapting recruitment strategies amid inflationary pressures.
- **Technology & AI:** Managing rising hardware and software costs while leveraging Generative and Agentic AI to boost efficiency, productivity, and service delivery.
- **Fiscal & Operational Governance:** Strategically allocating constrained funding to core priorities due to increased baseline operational costs and meeting high public expectations for transparency.

Financial Assessment

Chattanooga continues to enjoy a position of fiscal strength and our outlook is improving. Strong fiscal management of Chattanooga has created an environment that fosters economic growth, lessening the impact of the recent economic downturn on its citizens as compared to similar sized municipalities.

Financial Reserves of Other Operating Funds

In other operating funds (non-general government), the City strives to maintain a strong fund balance position to provide sufficient reserves for emergencies and revenue shortfalls.

Bond Ratings

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

Budgeted Funds

The FY27 Budget consists of General Fund (designated & undesignated), Special Revenue Funds, Debt Service Fund, Capital Project Funds, Enterprise Funds and Internal Service Funds. Below outlines the total Revenue for these funds along with the Appropriation per Fund. The table represents how the Annual Comprehensive Financial Report would be presented.

Revenues	Budget FY26	Budget FY27	Inc/(Dec)	% change
Taxes	\$ 291,637,000	\$ 283,178,060	\$ (8,458,940)	-2.90%
Licenses & Permits	7,532,000	7,415,000	(117,000)	-1.55%
Intergovernmental	105,660,524	111,189,978	5,529,454	5.23%
Charges for Services	173,500,564	180,077,004	6,576,440	3.79%
Fines, Forfeitures, and Penalties	1,704,000	2,863,788	1,159,788	68.06%
Interest Earnings	12,004,000	9,808,500	(2,195,500)	-18.29%
Miscellaneous	65,665,676	67,192,193	1,526,517	2.32%
Total Revenues	\$ 657,703,764	\$ 661,724,523	\$ 4,020,759	0.61%

Other Financing Sources

Transfers In	\$ 120,983,178	\$ 105,383,786	\$ (15,599,392)	-12.89%
Fund Balance	31,646,849	77,363,018	45,716,169	144.46%
Bond Proceeds	86,080,000	17,000,000	(69,080,000)	-80.25%
Total Other Financing Sources	\$ 238,710,027	\$ 199,746,804	\$ (38,963,223)	-16.32%
Total Revenues & Other Sources	\$ 896,413,791	\$ 861,471,327	\$ (34,942,464)	-3.90%

Appropriations	Budget FY26	Budget FY27	Inc/(Dec)	% change
General Fund (undesignated)	\$ 358,621,189	\$ 379,807,903	\$ 21,186,714	5.91%
Special Revenue Funds	23,369,350	23,401,050	31,700	0.14%
Debt Service Fund	25,828,807	26,047,882	219,075	0.85%
Capital Project Funds	64,945,342	33,411,636	(31,533,706)	-48.55%
Enterprise Funds	195,276,754	237,141,124	41,864,370	21.44%
Internal Service	98,537,741	103,430,550	4,892,809	4.97%
Total Expenditures	\$ 766,579,183	\$ 803,240,145	\$ 36,660,962	4.78%

Other Financing Uses

Transfers Out	\$ 129,834,608	\$ 58,231,182	\$ (71,603,426)	-55.15%
Total Other Financing Uses	\$ 129,834,608	\$ 58,231,182	\$ (71,603,426)	-55.15%
Total Expenditures & Other Uses	\$ 896,413,791	\$ 861,471,327	\$ (34,942,464)	-3.90%

General Fund Overview

The General Fund is used to account for ordinary operations of a governmental unit. It is used to budget for revenue not specifically designated for by any other fund. The total appropriation for FY27 budget is \$393.98 million which is an increase of \$3.88 million or 1% above FY26.

Salaries and Fringe Benefits increased \$12.01 million or 5.1%. Operation expenditures increased \$4.6 million or 4.3% and Transfers out decreased \$16.3 million or 32.7% due to a \$16.85 million of Operations Funding (Capital-Pay-Go) for Capital Improvements in FY26 and \$0 funding for FY27.

General Fund Balances (Unaudited as of June 30, 2026)

One measure of a city's fiscal health is the level of its Fund Balance Reserves. The City's adopted policy is to maintain a general fund balance reserve within a range of 22% to 30% of operating revenues and transfers in. The City periodically uses fund balance to fund capital projects instead of adding new debt.

As of June 30, 2026 the unaudited fund balances are as follows:

General Fund	Fund Balance		Revenue	% of Revenues
Total Fund Balance	\$	138,561,244	\$ 406,159,812	34.1%
Unrestricted Fund Balance		137,743,821	406,159,812	33.9%

General Fund - As Reported*	Fund Balance		Revenue	% of Revenues
Total Fund Balance	\$	187,737,109	\$ 450,754,364	41.6%
Total Unrestricted Fund Balance		157,286,034	450,754,364	34.9%

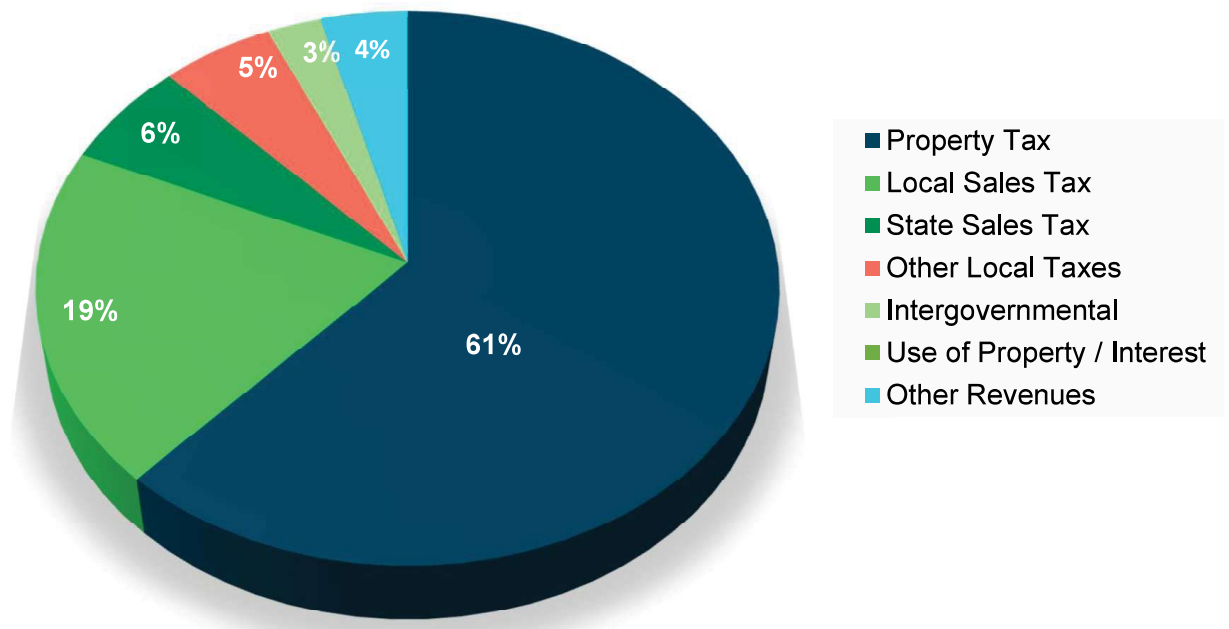
**General Fund As Reported includes the General Fund and additional funds which must be recorded separately such as Public Library, Golf Courses, Economic Development and Special Program Funds.*

General Fund Revenues Summary

Revenues needed to operate City government are generated primarily through property taxes, state and local sales taxes, and other local taxes. This budget was prepared using a property tax rate of \$1.93 per \$100 of assessed value.

General Funds Revenue (by Source)	Budget FY26	Budget FY27	Inc/(Dec)	FY27 % Change
Property Taxes	\$ 241,097,000	\$ 239,709,500	\$ (1,387,500)	-0.6%
Local Sales Tax	72,867,000	76,575,000	3,708,000	5.1%
State Sales Taxes	22,573,000	24,058,000	1,485,000	6.6%
Other Local Taxes	20,757,000	20,841,000	84,000	0.4%
Intergovernmental Revenues	10,103,000	10,015,000	(88,000)	-0.9%
Use of Property / Interest	10,254,000	6,758,500	(3,495,500)	-34.1%
Other Revenues	15,945,000	16,023,000	78,000	0.5%
Total	\$ 393,596,000	\$ 393,980,000	\$ 384,000	0.1%

**Revenues by Source
% of Total**

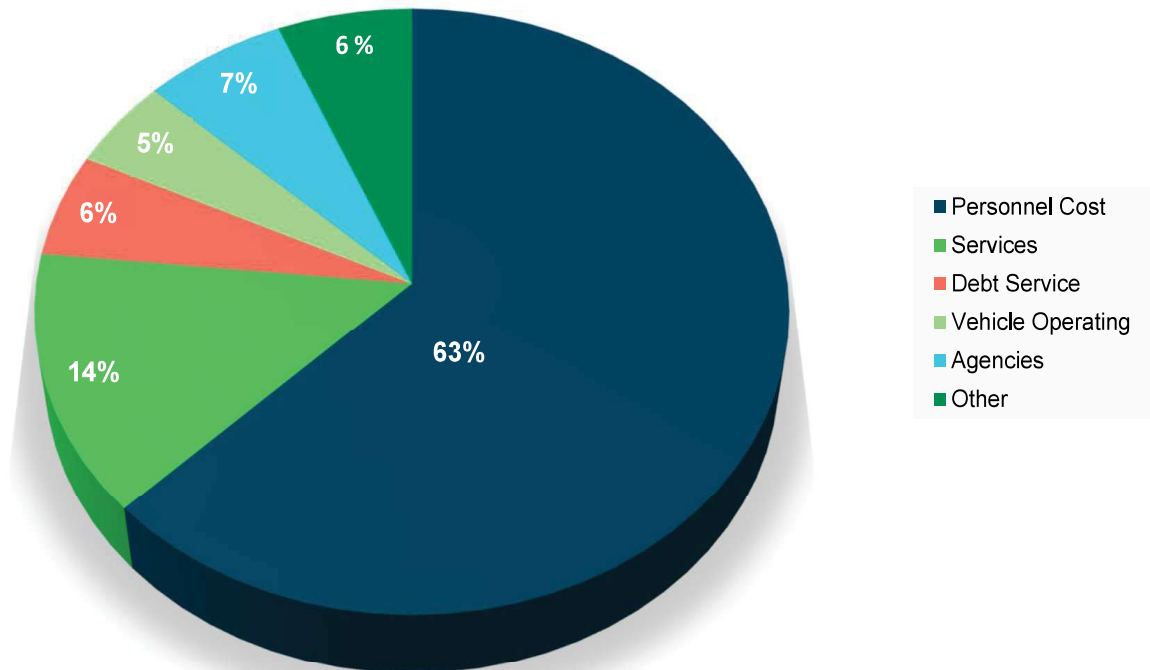


General Fund Expenditures Summary

The revenues are used to provide essential services to the citizens of Chattanooga. Below is a detailed outline of the largest areas of our appropriations:

Department	Budget FY26	Budget FY27	Inc/(Dec)	FY27 % Change
Police	\$ 98,501,386	\$ 95,409,483	\$ (3,091,903)	-3.1%
Fire	80,351,344	84,588,216	4,236,872	5.3%
Public Works	51,687,215	52,563,247	876,032	1.7%
Debt Service	21,653,113	21,852,113	199,000	0.9%
Technology Services	18,370,148	21,639,137	3,268,989	17.8%
Parks & Outdoors	16,820,975	15,613,404	(1,207,571)	-7.2%
Quasi-Agencies	15,601,040	18,050,881	2,449,841	15.7%
Community Development	15,049,487	14,915,526	(133,961)	-0.9%
Finance & Administration	8,090,167	9,690,241	1,600,074	19.8%
Executive Branch	8,222,925	7,680,905	(542,020)	-6.6%
CARTA	7,645,000	8,395,000	750,000	9.8%
Other Departments	51,603,200	43,581,847	(8,021,353)	-15.5%
Total Expenditures	\$ 393,596,000	\$ 393,980,000	\$ 384,000	0.1%

Expenditures by Type



Designated General Fund

Designated General Funds are set by City ordinance to account for funds that are restricted for use, with most being itemized in ordinance. These include: Municipal Golf Course, Economic Development Fund, and Automated Traffic Enforcement. These are Funds that are shown in the Financial reporting as General Fund. However, we are separating these out in this Transmittal Letter.

Municipal Golf Course

Accounts for revenues and expenditures from the operation of two municipal golf courses.

Economic Development Fund

Accounts for revenues and expenditures associated with economic development in Downtown Chattanooga and Enterprise South. These projects are funded by the additional 0.5% local option sales tax approved in a 2004 ballot initiative. Fifty percent goes to education and fifty percent goes to Economic Development activities. For FY27, we are projecting revenues will increase \$528,000 or 2.7% from FY26. Fund balance was used for one time appropriations to certain funding uses.

Automated Traffic Enforcement

Revenue comes primarily from automated traffic cameras and speeding fines. Revenues for FY27 are estimated at \$1.7 million, an anticipated increase of \$490,788 from FY26. Expenses increased \$854,788 from FY26. This increase was to cover an additional \$600,000 of equipment to expand locations and two sworn police positions.

Designated General Funds	FY27 Revenue Budget	FY27 Expenditures Budget	Planned Use of Reserves
Municipal Golf Course	\$ 2,990,566	\$ 2,990,566	\$ -
Economic Development	20,100,000	21,280,000	(1,180,000.00)
Automated Traffic Enforcement	1,690,788	2,290,788	(600,000.00)
Total	\$ 24,781,354	\$ 26,561,354	\$ (1,780,000)

Special Revenue Funds

Special Revenue Funds are set by City ordinance to account for funds that are restricted in use. Special Revenue Funds itemized in the budget ordinance include, Community Development, Human Services, State Street Aid, Hotel/Motel Tax, Federal Asset Forfeiture, Narcotics and Debt Service. Funding for all other designated funds are authorized and restricted as to use. The FY27 appropriations budget for the Special Revenue Funds totals \$71,022,948 with a total planned use of Reserves of \$4,715,000.

Community Development Fund

Annual funding is allocated by the U.S. Department of Housing and Urban Development, program fees, and supplemental funds from the City. The FY27 budget covers Community Development Block Grant (CDBG), Home Investment Programs, Low Income Energy Assistance Program (LIHEAP), Community Services Block Grant (CSBG), which all maintained a relatively flat budget.

Social Services Fund

Social Services receives Federal funding to cover Headstart Program Grant and Foster Grand Parents (FGP) Grant. The City also appropriates funding to supplement these grants. Budgeted revenues have remained relatively flat with a \$23,598 increase for FY27.

State Street Aid

Accounts for revenues and expenditures associated with the City's share of state gasoline taxes. State law requires that gasoline taxes be used to maintain streets. Estimated revenues for FY27 are \$395,000 more than FY26. Expenditures are budgeted to increase by \$1,030,000 from prior year, including \$1.8 million for Public Works capital.

Hotel/Motel Tax

The City has the authority to levy a privilege tax on the occupancy of Hotel/motel rooms by transients. The tax is set at the state maximum of 4%. The City ordinance requires that hotel/motel taxes be used for the promotion of tourism and tourism development throughout the city. FY27 revenue is budgeted the same as prior year with additional expenses due to Agency support for 2026 FIFA World Cup in which the City of Chattanooga was a host city.

Special Revenue Funds (Con't)

Narcotics

Accounts for drug fines and grants received and usage of these monies for drug education and investigations. FY27 is budgeted at \$500,000, which reflects no change from FY26.

Federal Asset Forfeiture Fund

Revenues come mainly from Federal Funds. FY27 budgeted revenues total \$20,000, unchanged from the previous year.

Debt Service

The City is authorized to finance capital improvements through various financing instruments, including but not limited to, general obligation bonds, revenue bonds, loan agreements, and capital leases. The City Council may authorize tax-supported bonds by a simple majority vote, with notification of the action published in local newspapers. Unless 10 percent of the qualified voters protest the issuance by petition within 20 days of notification, the bonds may be issued as proposed. Both principal and interest on general obligation bonds are payable from ad valorem taxes, which may be levied by the City Council subject to a legal debt limit of 10 percent of the assessed property valuation. Revenue bonds may be issued for various enterprise operations. The FY27 budget for Debt Service is \$26 million, a minimal increase of \$219,075 from FY26.

Special Revenue Funds	FY27 Revenue Budget	FY27 Expenditures Budget	Planned Use of Reserves
Community Development	\$ 5,930,040	\$ 5,930,040	\$ -
Human Services	16,179,026	16,179,026	-
State Street Aid	7,235,000	8,870,000	(1,635,000)
Hotel/Motel Tax	10,396,000	13,476,000	(3,080,000)
Narcotics	500,000	500,000	-
Federal Asset Forfeiture	20,000	20,000	-
Debt Service	26,047,882	26,047,882	-
Total	\$ 66,307,948	\$ 71,022,948	\$ (4,715,000)

Enterprise Funds

The City maintains four enterprise operations as part of the primary government. Government enterprise funds are separate accounting entities used by local governments to account for operations financed and operated in a manner similar to private businesses, where the governing body intends to recover costs primarily through user fees. Combined Enterprise Funds' unaudited net position, excluding EPB, on June 30, 2026 was \$899,232,550.

Wastewater (Interceptor Sewer System)

This fund accounts for sanitary sewer services provided to the residents of the City and portions of Northwest Georgia. The unaudited net position on June 30, 2026, was \$661,586,068. The total approved budget for FY2027 is \$200.96 million, of which, \$97.16 million is for operations and \$103.8 million for capital (\$64.8 million from reserves).

Solid Waste

This fund was established by state mandate to account for the operations of the City's landfill. The FY27 budget is \$6.5 million, of which, \$5.1 million is for operations and \$1.4 million for capital from reserves. Landfill fees are charged to commercial customers for the use of the landfill, while the General Fund funds the City landfill needs through tipping fees for waste disposal. On June 30, 2026, the fund had an unaudited net position of \$18,254,536.

Stormwater Management

This fund accounts for the operations of the City's stormwater management program as mandated by the Environmental Protection Agency and the state. Since its inception in 1994, the investment in property, plant, and equipment has grown to an unaudited net position of \$187 million in FY26. The FY27 budget is \$45.07 million, of which, \$27.57 million is operations. \$17.5 million of this budget is set aside for capital, of which, \$6.4 million is from reserves.

Tennessee Valley Regional Communications System (TVRCS)

This fund accounts for the operations, management, and maintenance of the regional communications system. The TVRCS is a jointly funded interoperable public safety communication system made up of partners from the City of Chattanooga, 14 counties in Tennessee and Georgia. The FY27 budget is \$2.11 million and the unaudited net position on June 30, 2026, is \$7.5 million.

Enterprise Funds (Con't)

Enterprise Funds	FY27 Revenue Budget	FY27 Expenditures Budget	Planned Use of Reserves
Waste Water	\$ 136,178,180	\$ 200,956,344	\$ (64,778,164)
Solid Waste	5,100,200	6,500,200	(1,400,000)
Stormwater	38,695,000	45,069,000	(6,374,000)
TN Valley Regional Communications	2,113,311	2,113,311	-
Total	\$ 182,086,691	\$ 254,638,855	\$ (72,552,164)

**The difference between revenues and expenditures represents the amount of planned use of reserves for Capital throughout the various funds.*

Internal Service Funds

The City maintains four Internal Service Funds: Municipal Fleet Services Fund, Liability Insurance Fund, Health & Wellness Fund, and Risk Management Fund. Internal Service Funds provide goods or services for a fee to other governmental units, departments, and agencies. These budgets are not required to be outlined in the Budget Ordinance.

Municipal Fleet Services

This fund contains revenue to operate, maintain, and finance the Fleet Services are derived primarily from sales of fuel, parts, labor, and leased vehicles to City departments and other municipalities and agencies. The FY27 budget is \$26.27 million, the largest percentage of which is for Garage Operations and the Fleet Leasing program.

Liability Insurance

This fund was established to fund and pay for all judgments and costs or liability claims against the City. The FY27 General Fund premium to the Liability Insurance Fund is \$1 million.

Health & Wellness

Revenues are generated from health insurance premiums charged to employees, retirees, departments, agencies, and from charges to departments and agencies for the onsite medical clinics and wellness initiatives. The FY27 Budget is \$59.88 million. The City of Chattanooga is self-insured for judgments and claims, including health care.

Risk Managment Fund

This fund is used to account for risk management activities provided to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. Revenues are generated from city departments based on a monthly per budgeted position fee. The FY27 Budget is \$6.1 million.

Fiduciary Funds

General Pension Plan

The City provides a pension plan for permanent general city employees. All permanent employees hired after February 1, 1979, must join the plan as a condition of employment. Employee contributions are 2% of total earnings. The City Finance Officer is authorized to match all participants' salaries in the General Pension Plan at an actuarially computed contribution rate of 20.94%, unchanged from FY26.

Fire and Police Pension Fund

The City Finance Officer is authorized to fund based on the total salaries of all active sworn employees participating in the Fire & Police Pension Fund with a contribution from the General Fund. The annual required contribution rate for FY27 is 50.33%, unchanged from FY26.

OPEB Trust

The City maintains a post-employment health care plan for retirees and their dependents. All City employees may become eligible for benefits should they reach average retirement age and other specific service requirements. Retirees and beneficiaries are required to contribute a specified amount, depending on particular criteria and retirement dates. Employees who retired before 2002 contribute an amount equal to the amount paid by active employees. Any retirees after 2002 with 25 years of service or job-related disability contribute an amount equal to 1.5 times that of active employees. Any retiree with less than 25 years of service or with no job related disability, contribute an amount increased on a pro-rata year's basis. The City pays the remainder of costs. As of July 1, 2010, City Council has discontinued retiree medical coverage past Medicare eligibility for all new employees and employees not already eligible for retirement. This provision does not apply to sworn personnel.

Capital Budget Summary

Capital Project Funds

These funds are used to account for the financial resources for acquiring or constructing major capital projects. The approved Capital Budget for the 2027 fiscal year is \$167,109,367 of which \$33.41 million will be applied to General Government projects, \$8 million to Fleet, \$4.4 million to Solid Waste, \$17.49 million to Stormwater improvements, and \$103.8 million to Wastewater infrastructure. This is a \$44.7 million or 21.13% decrease below last year’s approved budget of \$211.88 million.

Capital Fund	FY27 Budget
General Governmental	\$ 33,411,636
Fleet	8,000,000
Solid Waste	4,400,000
Stormwater	17,497,731
Wastewater	103,800,000
Total	\$ 167,109,367

The approved General Governmental capital budget includes \$350,000 for Police, \$3.08 million for Fire, \$5 million for Economic Development, \$5.99 million for Parks and Outdoors, \$18.13 million in Public Works and Transportation projects, \$700,000 in Community Development, \$330,000 in Economic Development, and \$4.84 million in Other General Government.

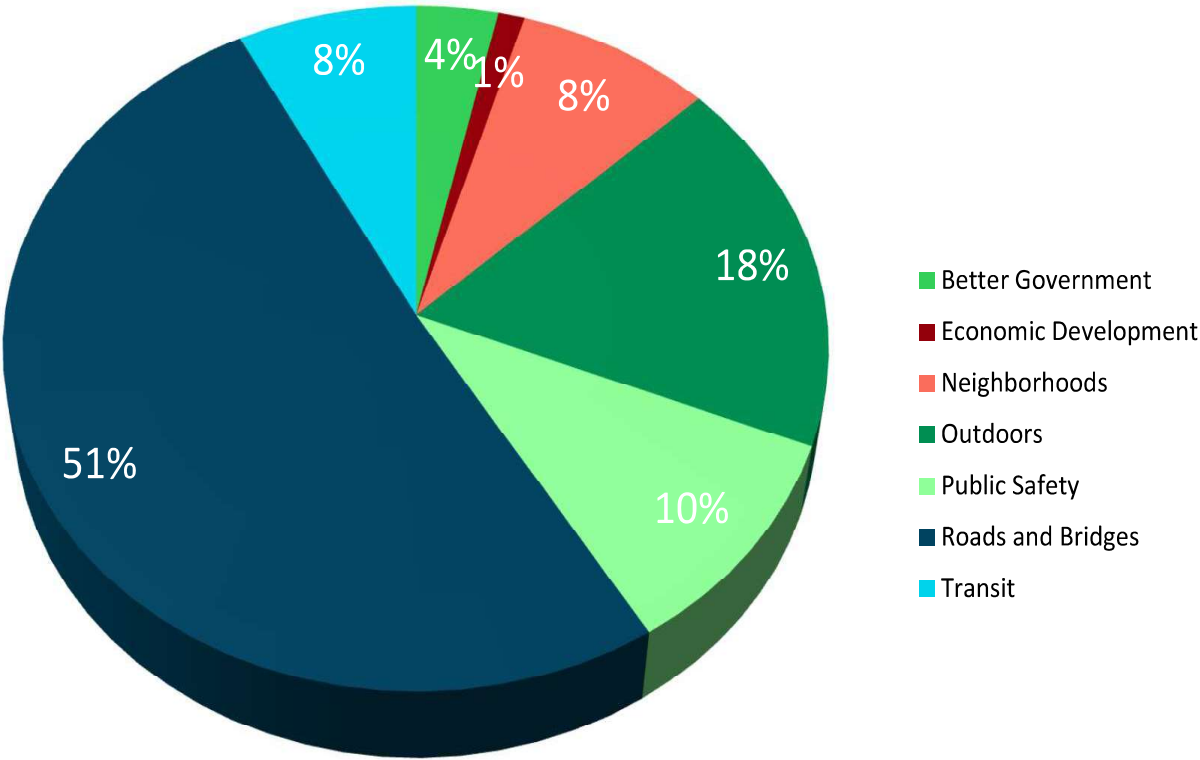
Capital Budget Summary (continued)

The fiscal year 2027 **General Governmental** capital budget totals \$33.4 million in new capital projects. This represents a \$28 million or 45.62% reduction from FY26 capital of \$61.45 million. The general governmentental portion of the capital budget has been organized into the following functional areas to provide greater transparency around how funds are invested: Better Government, Economic Development, Neighborhoods, Outdoors, Public Safety, Roads and Bridges, and Transit.

General Governmental Functional Area	# of Projects	FY27 Budget	External Funding
Better Government	3	\$1,180,000	0%
Economic Development	3	\$380,000	0%
Neighborhoods	6	\$2,825,000	0.0%
Outdoors	12	\$5,995,000	0.0%
Public Safety	6	\$3,425,000	0%
Roads and Bridges	7	\$17,026,636	4.4%
Transit	1	\$2,580,000	0%
Total	38	\$33,411,636	2.2%

Capital Budget Summary (continued)

General Governmental Functional Funds



Per Capita Budget

The chart below represents per capita expenditures by department over the past four years (2024-2027). The charts shows we are spending less per our population.

Program	Actual 2024	Actual 2025	Budget 2026	Budget 2027	FY27 vs FY26 Budget	% Change
Population	184,086	187,030	191,496	194,144	2,648	1.38%
General Government	\$469.28	\$726.71	\$499.28	\$490.88	\$(8.40)	-1.68%
Executive Branch	31.69	35.94	42.94	39.56	(3.38)	-7.87%
Finance & Administration	37.46	40.10	41.67	49.91	8.24	19.78%
Human Resources	17.51	20.47	15.70	16.35	0.65	4.17%
Community Development	49.26	50.88	78.59	76.83	(1.76)	-2.24%
Police	460.44	481.06	514.38	491.44	(22.94)	-4.46%
Fire	325.03	356.70	419.60	435.70	16.10	3.84%
Public Works	227.56	250.38	269.91	270.74	0.83	0.31%
Parks & Outdoors	85.99	87.40	87.84	80.42	(7.42)	-8.44%
Early Learning	16.12	16.58	17.46	11.89	(5.57)	-31.92%
City Planning	4.87	3.90	3.24	2.59	(0.64)	-19.93%
Community Engagement	6.96	8.61	-	-	-	0.00%
Economic Development	7.72	27.26	64.20	63.00	(1.19)	-1.86%
Constituent Services*	11.65	9.87	-	-	-	0.00%
Total	\$1,751.53	\$2,115.85	\$2,054.80	\$2,029.32	\$(25.48)	-1.24%

Conclusion

I would like to thank Mayor Tim Kelly, City Council, City staff, and all

Chattanoogans for their participation and support in the development of the

City's fiscal year 2027 financial plan as we build ONE CHATTANOOGA, together.







About Chattanooga

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

Located near the southeastern corner of the state on the Tennessee-Georgia border, the City encompasses an area of 145 square miles and an estimated population of 194,144. The City is centrally located concerning other major population centers of the southeast, within a 150-mile radius of Knoxville and Nashville, TN; Birmingham, AL; and Atlanta, GA. Over 11 million people live within a 2 to 2 ½ hour drive of Chattanooga.

- >Date of Organization: 1839
- >Form of Government: Mayor/Council

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

The City provides a full range of municipal services including, but not limited to, fire and police protection; sanitation services; construction and maintenance of highways, streets and infrastructure; community development; parks and outdoors; early learning; city planning; a public library and general administrative services. It also operates a stormwater program and a regional wastewater facility system serving southeast Tennessee and northwest Georgia.

The City is empowered to levy a property tax on both real and personal property located within its boundaries. It also has the authority to annex territory per Tennessee Code 6-51 (2021) and in accordance with any Tennessee Growth Policy or Plan that designates urban growth boundaries, planned growth areas, and rural areas. The Urban Growth Plan agreed to between the City and Hamilton County, which occurred between 2009-2013, added 4 square miles and over \$313 million of appraised property value.

The City employs approximately 2,716 authorized positions. The City’s Electric Power Board has approximately 751 active full-time employees.

Demographics

Population For City of Chattanooga, Hamilton County, Tennessee & United States

Census Year	City Area	City of Chattanooga	Hamilton County	State of TN	United States	Decennial % Change			
						City	County	Stat	US
1980	126.9	169,565	287,740	4,591,120	227,220,000	41.4	12.8	16.9	10.8
1990	126.9	152,466	285,536	4,877,855	249,620,000	-10.1	-0.8	6.2	9.9
2000	126.9	155,554	307,896	5,689,283	282,160,000	2.0	7.8	16.6	13.0
2010	144.0	171,349	336,463	6,346,105	309,340,000	10.2	9.3	11.5	9.6
2011	143.2	167,674	340,855	6,399,787	311,640,000	-2.1	1.3	0.8	0.7
2012	143.2	170,136	345,545	6,456,243	313,990,000	1.5	1.4	0.9	0.8
2013	143.2	171,279	348,673	6,495,978	316,230,000	0.7	0.9	0.6	0.7
2014	143.2	173,366	351,220	6,549,352	318,620,000	1.2	0.7	0.8	0.8
2015	143.2	173,366	354,098	6,600,299	321,040,000	0.0	0.8	0.8	0.8
2016	143.2	176,588	358,061	6,649,404	323,410,000	1.9	1.1	0.7	0.7
2017	143.2	177,571	361,613	6,715,984	325,720,000	0.6	1.0	1.0	0.7
2018	143.2	179,139	364,286	6,770,010	327,167,434	0.9	0.7	0.8	0.4
2019	143.2	180,557	367,804	6,829,174	328,239,523	0.8	1.0	0.9	0.3
2020	143.2	182,799	366,207	6,910,840	331,449,281	1.2	-0.4	1.2	1.0
2021	143.2	184,561	369,135	6,975,218	331,893,745	1.0	0.8	0.9	0.1
2022	143.2	185,442	374,682	7,051,339	333,287,557	0.5	1.5	1.1	0.4
2023	143.2	187,030	379,864	7,126,489	334,914,895	0.9	1.4	1.1	0.5
2024	143.2	191,496	386,256	7,227,750	340,110,988	2.4	1.7	1.4	1.6
2025	143.2	194,144	390,833	7,315,076	342,600,180	1.4	1.2	1.2	0.7

Source: US Census Bureau / www.data.census.gov

Building Permits Issued & Value

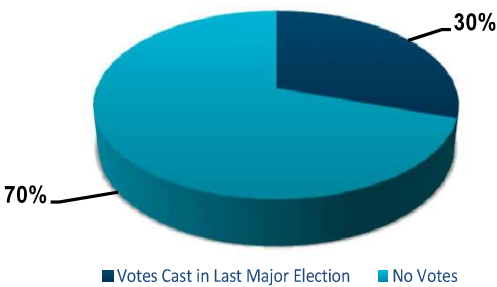
Year	Issued	Value
2010	1,896	\$ 266,446,116
2011	2,105	\$ 392,043,677
2012	2,383	\$ 619,129,674
2013	1,938	\$ 428,388,807
2014	2,056	\$ 522,111,572
2015	2,196	\$ 650,213,959
2016	2,655	\$ 621,280,264
2017	2,780	\$ 674,712,821
2018	2,859	\$ 529,994,995
2019	2,481	\$ 453,208,529
2020	2,872	\$ 397,000,000
2021	2,850	\$ 934,975,845
2022	2,467	\$ 1,149,948,201
2023	2,293	\$ 895,955,346
2024	2,260	\$ 837,267,938
2025	2,684	\$ 1,188,172,640

Housing Costs

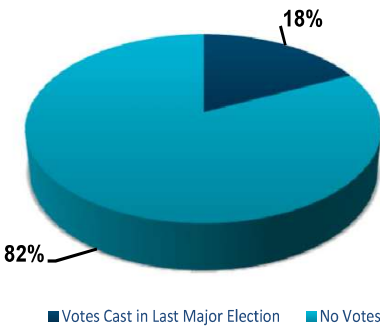
Year	Median Sales Price
2010	\$121,400
2011	\$121,400
2012	\$129,100
2013	\$132,300
2014	\$139,700
2015	\$154,700
2016	\$140,300
2017	\$141,300
2018	\$150,300
2019	\$171,384
2020	\$220,100
2021	\$299,000
2022	\$315,303
2023	\$316,800
2024	\$330,000
2025	\$355,787

Demographics: continued

Elections - Hamilton County
Registered Voters - 218,767 (2026)

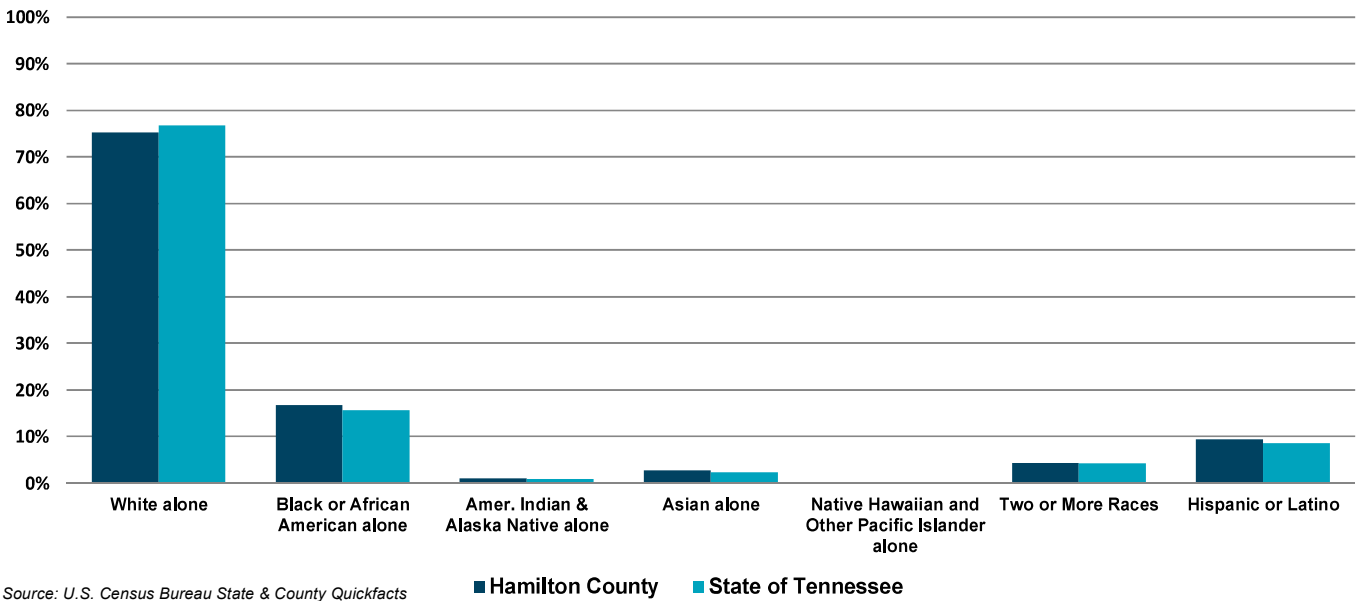


Elections - City of Chattanooga
Registered Voters - 115,074 (2025)



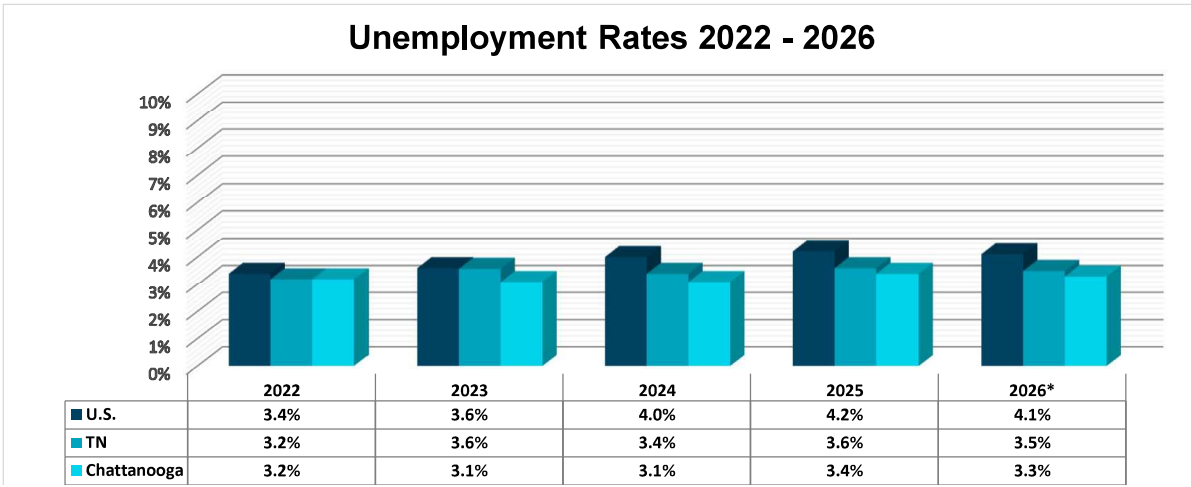
Source: Hamilton County Election Commission

Racial Comparison (2025)



Source: U.S. Census Bureau State & County Quickfacts

Unemployment Rates 2022 - 2026



*First 6 months of 2025

Quality of Life

Climate

Avg. Annual High Temp:	72 Degrees
Avg. Annual Low Temp:	50 Degrees
Average Temp:	61 Degrees
Avg. Annual Rainfall:	52.48 Inches
Avg. Annual Snowfall:	4 Inches

Source: US Climate Data

Cultural Activities & Facilities

Museums	13 facilities
Performing Art	14 facilities
Annual Events	13+
Area Attractions	40 attractions in metro area

Community Recreation & Facilities

Parks (approx/4,000 total acres)	75+	Community Centers	16
Bike Lanes (Miles)	75	Hotels and Motels	135
White Water Rafting (area rivers)	3	Bed & Breakfasts	14
Golf Courses (9 Public / 8 Private)	17	Regional Malls	5
Mountain Climbing (Mountains)	3	Public Library (Branches)	4
Country Clubs	8		

Source: City of Chattanooga Parks & Outdoors

Source: City of Chattanooga Chamber of Commerce

Bond Ratings

Fitch	AA+
Standard & Poor's	AAA

Attractions

Chattanooga Choo Choo	Southern Belle (Riverboat)
Coolidge Park	Tennessee Aquarium
Lookout Mountain Incline Railway	IMAX 3D Theater
The Passage	Chattanooga Zoo at Warner Park
Point Park / National Military Park	Bluff View Art District
Raccoon Mountain Crystal Caverns	Reflection Riding
Rock City Gardens	Tennessee Valley Railroad Museum
Ruby Falls	Tivoli Theater
National Medal of Honor Heritage Center	Houston Museum of Decorative Arts
Chickamauga Battlefield	Tennessee River Park
Creative Discovery Museum	Erlanger Park
Bessie Smith Cultural Centre	Sculpture Fields at Montague Park
Walnut Street Bridge	Coker Museum
International Towing & Recovery Museum	

10th DAY ENROLLMENT COMPARISON

	2026		2025	
	Locations	10th Day Enrollment	Locations	10th Day Enrollment
High Schools	12	8,918	12	9,402
Middle-High	9	6,332	9	6,291
Middle Schools	14	6,666	15	6,854
Elementary-High	2	1,260	2	1,277
Elementary-Middle	1	863	1	896
Elementary Schools	41	20,029	41	20,441
HC Collegiate at Chatt. State	1	180	1	167
TOTAL	80	44,248	81	45,328

Source: Hamilton County Education

Service Statistics

Electric Power Board

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Electric Customers	191,000	193,000	194,252	197,310	202,000
Residential Rate (cents per kwh)	10.77	11.42	12.46	12.09	12.70
Fiber Optics Residential Customers	113,000	117,000	120,000	122,000	124,000

Source: 2025 EPB Financial and Annual Report

Public Works

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Solid Waste Accepted as Landfill (tons)	7,564	20,336	24,602	36,336	37,393
Curbside Recycling Tonnage	5,741	3,085	3,970	3,646	3,237
Signalized Intersections	348	345	348	324	378

Source: Chattanooga Public Works - Fiscal Year

Fire Protection

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Sworn Officers	443	430	439	449	423
Fire Stations	20	20	20	20	20
Front Line Ladder Trucks	5	5	5	5	6
Front Line Fire Engines	12	12	21	21	21
Front Line Quints (Engine/Truck Combination)	9	9	0*	0*	0*
Fire Reserves	13,639	15,541	15,533	15,238	13,924
EMS Responses	10,366	9,166	8,784	7,609	8,978
Average Response Time (minutes)	5:43	5:39	5:21	5:26	5:48

Source: Chattanooga Fire Department - Fiscal Year Data

*no longer use term Quints

Police Protection

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Sworn Officers	500	477	500	477	483
Crime Index	12,105	13,310	11,267	9,998	8,517
Crime Rate (per 1,000 population)	70.34	72.88	60.24	53.46	43.87
Average Response Time	5:06	6:46	3:10	3:11	3:39
Parking Violations (7 Zones plus Traffic & K-9)	531	1,136	641	998	672
Moving Violations (7 Zones plus Traffic & K-9)	14,178	24,080	19,254	16,009	17,629
Calls for Service	216,241	230,269	236,992	206,803	178,046

Source: Chattanooga Police Department - Calendar Year Data

Transportation Infrastructure

2,360 Lane miles
 60,638 Traffic Signs
 459 Bicycle Facility miles
 25 Greenway miles
 1,158 Sidewalk miles
 112 Bike Lane

Source: Chattanooga Public Works

Major Employers List - 2025

TOP NON-MANUFACTURERS

<u>Employer</u>	<u>Number of Full-Time Employees</u>	<u>Type of Product / Service</u>
BlueCross BlueShield of Tennessee	6,303	Health Care Insurance
Erlanger Health System	5,681	Health System
Hamilton County Dept. of Education	5,605	Elementary & Secondary Schools
Tennessee Valley Authority	3,748	Utility - Electric Service
CHI Memorial	3,645	Health Care
Unum	3,219	Insurance
City of Chattanooga	2,437	Government
Hamilton County Government	1,942	Government
University of Tennessee at Chattanooga	1,536	University
Amazon.com LLC	1,508	Distribution Center
Cigna Health Care	1,382	Health Services

Source: Chattanooga Area Chamber of Commerce Major Employers List

TOP MANUFACTURERS

<u>Employer</u>	<u>Number of Full-Time Employees</u>	<u>Industry</u>
Volkswagen Chattanooga	3,937	Automobiles
Roper Corporation	2,574	Cooking Products
Astec Industries, Inc	1,689	Asphalt & Construction Equip.
Pilgrim's Pride Corporation	1,102	Poultry Producer
Kenco Group	862	Supply Chain Solutions, Logistics
U.S. Xpress Enterprises, Inc.	747	Transportation Services
Humanist (Vision) Hospitality	734	Lodging
Southern Champion Tray	637	Mfr. Folding Cartons

Source: Chattanooga Area Chamber of Commerce Major Employers List



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Chattanooga
Tennessee**

For the Fiscal Year Beginning

July 01, 2025

Executive Director



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**City of Chattanooga
Tennessee**

For its Annual Financial Report
For the Fiscal Year Ended

June 30, 2024

Executive Director/CEO



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Chattanooga
Tennessee**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Executive Director/CEO

ACHIEVEMENTS

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

The Distinguished Budget Presentation Award has been awarded to the City of Chattanooga for the Fiscal Year beginning July 1 2025.

In order to receive this award, a governmental unit must publish a budget documents that meets program criteria as a policy document, as a financial plans, as an operations guide and as a communications device. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine it's eligibility for another award. We are proud to have received this award for thirty (30) years.

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting (ACFR Program) in 1945 to encourage and assist state and local governments to go beyond

the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The City has received this award for thirty one (32) years.

The GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) was established by GFOA to encourage and assist state and local governments to extract information from their comprehensive annual financial report specifically designed to be readily accessible and easily understandable to the general public. We have received this for twelve (13) consecutive years that it has been published.

Chattanooga has undergone a dramatic overhaul since 1969 from being known as the “dirtiest city in America” to becoming recognized as North America’s first National Park City, through dedicated stewardship and growth of the area.

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

- In April 2025, the City of Chattanooga became the first National Park City in North America. Awarded by the National Park City Foundation, this award was a major achievement for the City, as the only City in North America to earn this distinction and only the 3rd city worldwide to be recognized behind Adelaide, Australia and London, England.
- Chattanooga recognized on “The South’s Best Cities” list. Chattanooga has once again ranked #8 on Southern Living’s “The South’s Best Cities” list for 2026. We couldn’t agree more with what makes our mountains so special! .
- Southern Living Magazine named Chattanooga as #8 on the list of “The South’s Best Cities” in 2025, moving up from #13 in 2024.
- U.S. News and World Report named Chattanooga (in May 2024) as ‘Best Place to Live in Tennessee’, with the #1 ranking in the state of Tennessee and 27th overall in the country. Chattanooga rose 21 places from 48th in the previous year’s ranking (2023).
- The City of Chattanooga was awarded the Tennessee Governor’s Award for Excellence in Environmental Stewardship in 2023.
- TechNational named Chattanooga as second behind Boise, Idaho, as one of the top ten (10) best places to work remotely in the U.S. for 2024.
- Fodors included Chattanooga’s own Reflection Riding Arboretum and Nature Center on it’s Annual list of 12 Most Beautiful Gardens in the American South. This 317 Acre oasis is just 10 minutes from downtown Chattanooga and is home to 1000+ species of flora, 150 species of trees and over 40 resident native animals.
- Travel + Leisure named Chattanooga as one of the Best Places to Retire in Tennessee in 2023.
- Chattanooga has received 9 Gunther Blue Ribbon Awards for excellence in housing and consolidated planning. These awards are named after John J. Gunther, who was Executive Director of the US Conference of Mayors from 1961-1987. The Department of Housing and Urban Development uses these awards to recognize excellence and creativity in community and housing development programs nationwide.
- Chattanooga featured for its outdoors and running scene: “Chattanooga might be one of the most underrated running cities in the country. Set along the Tennessee River and surrounded by mountains, it offers a surprising variety of terrain for a city its size” - Run by Outside Magazine
- Lonely Plant recognized Chattanooga as one of the 5 Best Places to Climb in the Southeastern U.S. in 2023.
- National Geographic in 2023, established the “Tennessee River Valley” Geotourism, which features the Tennessee River Valley region in one of only 15 such projects in the world, and the only river region in the world to be featured.
- Chattanooga’s own Chickamauga Lake was named as one of the top 18 best fishing lakes in the U.S. in 2025.
- New York Times named Chattanooga 1 of 45 cities worldwide to visit in 2024.
- Afar Magazine named Chattanooga’s own, Martin Luther King District as one of The Best Food Neighborhoods, in the U.S. in 2024.;
- Neidlov’s Bakery and Cafe (in Chattanooga’s Main Street District) was named by Food and Wine Magazine as The Best Bread in Every State (for Tennessee) in 2024.
- Conde Nast Traveler, per a Reader’s Choice poll, named Chattanooga as the ‘Friendliest Small City in the U.S.’, in November 2024.

Mayor Tim Kelly



Mayor Kelly is a lifelong resident of Chattanooga and was elected our 66th Mayor in April 2021. He was reelected to a second term in March 2025. Growing up in a family that emphasized servant leadership, he still embraces that approach today. After graduating from Columbia University in 1989, he returned to Chattanooga to work at the car dealership that his grandfather, Jim Ayers, founded in 1936. While he was growing the family car business, he became increasingly involved in Chattanooga's civic life and started several other companies as well, including co-founding Chattanooga Football Club, Chattanooga's professional soccer club.

Tim has served in leadership roles on boards for the Chattanooga Chamber of Commerce, Big Brothers Big Sisters of Chattanooga, the Benwood Foundation, River City Company, Allied Arts (now ArtsBuild), Chattanooga 2.0, and the Community Foundation of Greater Chattanooga, among others.

MISSION

To build a city that works for everyone, together, as One Chattanooga.

www.chattanooga.gov

VISION

We will be a city where every Chattanoogaan has the opportunity to succeed and thrive, regardless of place, race, or identity.

City Council



Chip Henderson

District 1

Councilman Henderson is the current chair of the Council's Budget and Finance Committee. The past chair of the Chattanooga City Council for 2024-2025 and 2020-2022. Over the past twelve years, he has also served as Council Vice Chair, chair of the Legislative Committee, and chair of the Public Safety Committee.

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



Jenny Hill

District 2

Councilwoman Jenny Hill is the current chair of the Economic Development Committee. She previously served as both Chair and Vice Chair of the Chattanooga City Council. Prior to that, she served as chair of the Council's Planning and Zoning Committee for 2022-2023 and chair of the Council's Education and Innovation Committee from 2021-2022.

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



Jeff Davis, Chair

District 3

Jeff Davis currently serves as the Chairman of the Chattanooga City Council. He was elected on March 4, 2025 to serve as Chattanooga City Councilman for District 3. Jeff works as a Child Welfare Attorney, representing the best interest of children who are involved in dependency & neglect or child custody proceedings. He serves on the Board of Commissioners for Hixson Utility District and on the Church Council for Trinity Lutheran Church in Hixson.

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

City Council



Cody Harvey

District 4

As a community leader and native Chattanooga, Mr. Harvey is a Chattanooga City Councilman, representing the East Brainerd community. He currently serves as the chair of the Parks and Public Works Committee. Cody has served as president of the East Brainerd Kiwanis Club, Vice President of the Hamilton County Pachyderm Club, and a member of the governing board for Chattanooga Head Start and Early Head Start. Having a passion for Seniors, Mr. Harvey is currently the Vice President of Operations for Veritas Senior Living and Partner at Avail Senior Living.

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



Dennis Clark

District 5

Dennis Clark is a dedicated public servant, entrepreneur, and community impact leader, proudly representing Chattanooga's District 5. With a strong background in building partnerships, mentoring community organizations, and championing neighborhood-driven progress, Dennis brings a fresh, results-focused approach to city government. He currently serves as the Chair of the Education and Innovation Committee and the Vice Chair of the Budget and Finance Committee.

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



Jenni Berz

District 6

Jenni Berz is a lifelong advocate for smart growth, safe neighborhoods, and strong community engagement in Chattanooga. Elected to serve as the District 6 City Council representative, Jenni is committed to continuing the legacy of dedicated leadership established by her mother, the late Councilwoman Carol Berz, while also bringing her own vision and experience to the role. With a deep understanding of the challenges and opportunities facing District 6, Jenni is focused on investments in infrastructure, economic development, and public safety that benefit all residents. She currently serves as the Chair of the Planning and Zoning Committee.

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

City Council



Raquetta Dotley

District 7

Councilwoman Raquetta Dotley is currently the chair of the Community Development and Affordable Housing Committees. She previously served as Chair of the Chattanooga City Council 2023-2024, making history as the first African-American woman elected to the position of chair of the City Council. Prior to her election as chair, she served as Vice Chair of the Council for 2022-2023 and chair of the Council's Equity and Community Development Committee. Councilwoman Dotley is a native of Chattanooga, Tennessee, and a graduate of Brainerd High School. She earned her undergraduate degree from the University of Tennessee at Chattanooga and her Masters from Temple Baptist Seminary. She currently serves as the Executive Director of the Net Resource Foundation and Administrator for Westside Missionary Baptist Church. Councilwoman Dotley believes that civic engagement is everyone's responsibility.

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



Marvene Noel

District 8

Councilwoman Marvene Noel was elected to represent District 8 after winning a run-off election held on September 15, 2022. Prior to this election, she served as an interim appointee for District 8 after being appointed by her eight colleagues on the Chattanooga City Council on March 8, 2022. She is the current Chair of the Council's Public Safety Committee. Her personal mantra, "She will give out before she gives up," reflects in everything she does. The Historic Orchard Knob Neighborhood has been her home for more than 30 years. As an active resident in City Council District 8 and a longtime member of the Orchard Knob Neighborhood Association, her priority is to ensure all residents in District 8 have a voice when it comes to issues impacting District 8.

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



Ron Elliott, Vice Chair

District 9

Ron Elliott, a longtime Chattanooga and native Tennessean, is a local community organizer and entrepreneur. He currently serves as the Vice Chair for Chattanooga City Council and is the Chair of the Legislative Committee. He holds a degree in Public Policy and Economics from the University of Tennessee at Chattanooga. With a deep commitment to community development and advocacy for the city's most vulnerable populations, Ron has made a lasting impact throughout his career. Formerly the Project Manager of Operations for the City of Chattanooga. For over a decade, he has worked in our communities advocating for systematic changes that benefit families through Chattanooga and Tennessee—creating high school mentorship programs, mobilizing people to the ballot box, and working as a community organizer.

District 9 consists of the following precincts: East Chattanooga 1 & 2; Eastdale;

2026 - 2027 City Officials

Executive Staff

Mayor	Tim Kelly
Chief of Staff	Kevin Roig
Deputy Chief of Staff	Darrin Ledford
Chief Operating Officer	Mande Green
Deputy Chief Operating Office	<i>Vacant</i>

City Council

Chip Henderson	District 1	Jenni Berz	District 6
Jenny Hill	District 2	Raquetta Dotley	District 7
Jeff Davis *	District 3	Marvene Noel	District 8
Cody Harvey	District 4	Ron Elliot **	District 9
Dennis Clark	District 5		

**Council Chair*

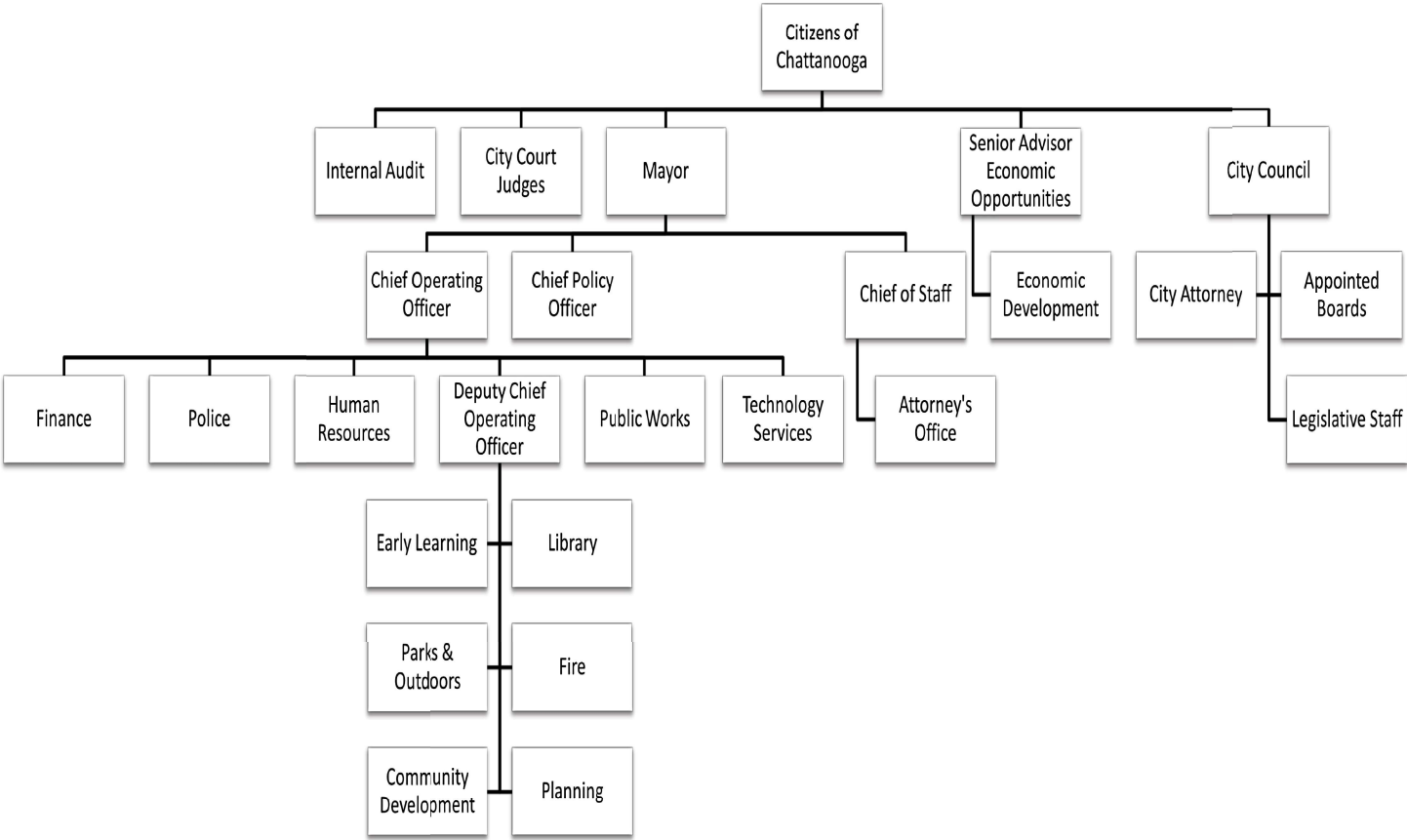
***Council Vice-Chair*

Legislative Staff	Nicole Gwyn, Clerk to Council
Legal Staff	Phillip A. Noblett, esq., City Attorney
City Court	The Honorable Sherry Paty, City Court Judge
City Auditor	Stan Sewell

Department Administrators and Directors

City Planning	Karen Rennich, Administrator
Constituent Services & 311	Directors - Kim Strong & Derek Frizell
Community Development	Cedric Henson, Administrator
Early Learning	Karitsa Jones, Administrator
Economic Development	Richard Beeland, Administrator
Finance & Administration	Weston Porter, CPA, Chief Finance Officer
Fire	Terry Knowles, Fire Chief
Human Resources	Erica Collins, Chief Human Resources Officer
Parks and Outdoors	David Johnson, Administrator
Police	John Chambers, Chief of Police
Public Works	Jerramy Wood, Administrator

Organizational Chart



Finance Team (Management & Budget Office)

Weston Porter, CPA

Chief Finance Officer

Weston Porter started with the City of Chattanooga in November 2024 as Deputy Administrator Finance. Prior to this, he worked in public accounting for over 12 years, of which, 8 years were in management roles. In his prior role, his experience spanned a wide variety of areas of responsibility including managing multiple municipal audits. In addition to his governmental experience, Weston worked with clients in many other areas including manufacturing, SaaS, non-profit, and trade unions. He also serves on multiple boards for Chattanooga area non-profits. Weston holds a Bachelor of Science in Accounting from the University of Tennessee at Chattanooga and is a CPA licensed in the State of Tennessee.

Email: wporter@chattanooga.gov

Office Phone: (423) 643-7370

Brian Smart, CPA

Deputy Administrator Finance

Brian joined the City of Chattanooga in March, 1984, as a member of the Internal Audit section within Finance Administration. He moved to the Budget section as a Management and Budget Analyst in December, 1986, was promoted to Internal Audit Director in February, 1996, then became Manager of Financial Operations in February, 1999. He was appointed as Interim Deputy Finance Administrator in June, 2024 and again in July 2025. He has a B.S. in Accounting with minor in Economics from the University of Tennessee at Chattanooga, an MBA with a concentration in Finance from the University of Tennessee at Chattanooga, and is a CPA.

Email: bsmart@chattanooga.gov

Office Phone: (423) 643-7390

Finance Team (Management & Budget Office)

Fredia F. Forshee, CPA, CGFM

Budget Officer

Fredia Forshee was promoted to Budget Officer in March 2000. She holds a Bachelor of Science/ Business Administration degree from Austin Peay State University located in Clarksville, TN. She has obtained certificates for Certified Public Accountancy and the Certified Government Financial Manager issued by the Association of Government Accountants. Prior to her promotion to the position of Budget Officer, her career with the City began in 1980 where she started in Payroll, moving to Budget in 1984 as a Budget Analyst, then gaining promotion to Senior Budget Analyst, and later to her current position of Director of Management & Budget Analysis. This position provides assistance to and reports directly to the City Finance Officer. She is responsible to direct, manage, supervise and coordinate the development, preparation, implementation and analysis of the city-wide municipal operating and capital budgetary process in a manner to implement city-wide objectives to maintain a sound fiscal spending plan.

Email: fforshee@chattanooga.gov

Office Phone: (423) 643-7380

Teresa McDougal-DiDonato, CMFO

Budget Manager

Teresa DiDonato was hired by the City in September 2012 as a Management & Budget Analyst. She has since been promoted to Budget Analyst 2 and then Budget Manager. She has over 27 years of experience in Budget Administration and Healthcare Management which includes, supervision, governmental compliance, corporate & governmental budgeting, and extensive internal/external auditing background including LEAN and ISO Certification. She has obtained her certification as a Certified Municipal Finance Officer by the Tennessee Comptroller of the Treasury. Teresa holds a Bachelor of Science in Finance from The University of Tennessee at Chattanooga. She has oversight responsibilities for the City's Budgets and forecasting of General Fund Revenue and Expenses. Her other responsibilities include maintaining the Enterprise Performance Management (EPM) Planning & Budgeting System Application, Arbitrage Compliance, and oversight of the budget department. Teresa is originally from St. Petersburg, FL and has two amazing daughters (Riley and Bryce).

Email: tdidonato@chattanooga.gov

Office Phone: (423) 643-7364

Christy Creel, CMFO

Management Budget Analyst 3

Christy Creel was hired by the City in 2008 and joined the Budget Office in 2009. She worked in the Budget Office as a Budget Analyst 1 & 2 until 2016 when she transferred to the Public Works Department as the Finance Manager for the department. In 2022, she accepted her current position back in the Budget Office. Prior to working with the City she worked as a Staff Accountant for Chattanooga Neighborhood Enterprise. Christy holds a Bachelor of Business Administration in Accounting from Shorter College. She has obtained her certification as a Certified Municipal Finance Officer by the Tennessee Comptroller of the Treasury. She handles budgets for the Finance, Public Works and Equity & Community Engagement. Christy and her husband, Stephen, have two children (Brayden and Jacob).

Email: ccreel@chattanooga.gov

Office Phone: (423) 643-7367

Finance Team (Management & Budget Office)

Markson Breny, MBA, CMFO

Management Budget Analyst 1

Markson Breny was hired by the City of Chattanooga in January 2022. Markson is originally from Haiti and has been living in the states since 2001. He lived in South Florida from 2001 to 2016. Then he moved to Georgia and lived there from 2016 to 2022 upon being hired by the City of Chattanooga. Markson is happily married to Miose, and they have two children (Markney and Melvon). Markson's previous job was as an Auxiliary Business Analyst at Georgia Highlands College. He holds an MBA from American InterContinental University. Fun fact: Markson has a complete plant-based diet.

Email: mbreny@chattanooga.gov

Office Phone: (423) 643-7366

Jonah Paul, MPP, CGFM

Management Budget Analyst 1

Jonah Paul joined the City of Chattanooga in January 2023 as a Senior Planner in the Regional Planning Agency. He worked in this role until 2026, transferring into his current role in the Finance Department as a Management Budget Analyst. Jonah holds a Bachelor's Degree in International Studies from Covenant College and a Master's in Public Policy from the Andrew Young School of Policy Studies at Georgia State University. Before joining the City, he served as a Fiscal Policy Analyst for the Governor's Office of Planning and Budget in Georgia. During his time with the City of Chattanooga he earned a certificate as a Certified Government Finance Manager from the Association of Government Accountants. A Chattanooga native, Jonah is married to Katherine and shares one child, Griffin.

Email: jpaul@chattanooga.gov

Office phone: (423) 643-5965

Finance Team (Capital Planning)

Eric Asboe

Director of Capital Planning and Projects

Eric joined the City of Chattanooga in 2014. He has worked in multiple roles across City departments since that time, including as the Deputy Administrator for the Chattanooga Department of Transportation and the Department of City Planning.

Email: easboe@chattanooga.gov

Office Phone: (423) 643-5966

Chris Cooke

Strategic Planning Manager

Christopher Cooke joined the City of Chattanooga in February 2024, bringing over 25 years of experience in the government sector. His career has been centered on strategic planning, policy development, and regulatory compliance, with a strong focus on driving operational efficiency and innovation. For more than 15 years, Christopher has held leadership roles, overseeing initiatives that improved productivity, reduced costs, and fostered long-term organizational development. He has also designed and led leadership programs aimed at cultivating the next generation of public sector leaders. Christopher holds a Bachelor's degree in Organizational Management, and earned his Doctorate in Public Administration with a concentration in Public Sector Management.



Budget Process Overview

The Fiscal Year 2027 budget represents the sixth year for full implementation of Priority Based Budgeting process under Mayor Tim Kelly. Upon taking office on April 19, 2021, Mayor Tim Kelly and his staff reviewed the draft budgeting process of the prior administration and made adjustments to align with Mayor Kelly's ONE Chattanooga Strategic Plan to include key values, priorities, and initiatives as gathered from community input. The budget reflects this broad vision that guides the work of all city departments.

ONE Chattanooga

The ONE Chattanooga Strategic Plan serves as a foundational basis for the development of the budget. The plan is a vision presented by Mayor Tim Kelly that was informed by a nearly year-long campaign which engaged the public on their front porches, at forums, in community spaces, and at hundreds of public events. In this second iteration, the plan describes the strategic direction, key priorities, values, and initiatives that define a vision of a community where all Chattanoogaans can thrive and prosper, along with the practical steps that the city must take to achieve it.

The ONE Chattanooga Strategy consists of 7 goals that comprise our strategy to realize our vision of a city where opportunity exists for all and where prosperity is plentiful.

Each goal represents an aspiration for the city and offers initiatives and pathways for residents and local leaders, as well as a model for our peers across the nation. The goals are as follows:

- Build a universal path to early learning
- Catalyze the resurgence of the black middle class
- Ensure accessible housing choices for all Chattanoogaans
- Improve local infrastructure
- Build a competitive regional economy
- Close the gaps in public health
- Provide responsive and effective local government

Priority Based Budgeting

On June 23, 2026, the Chattanooga City Council adopted the FY27 Operations Budget. Mayor Kelly utilized the Priority-Based Budgeting process to improve services, past spending patterns, transparency, and accountability.

Priority-based budgeting is an alternative version of zero-based budgeting and has been recognized by the Government Finance Officers Association as a public finance best practice. The traditional approach to public sector budgeting is incremental, whereas the

current year's budget becomes the basis for the next year's spending plan, and the majority of the organization's analytical attention is focused on how to modify this year's spending plan based on revenues anticipated in the next year. Priority-based budgeting is a common sense, strategic alternative to incremental budgeting. The concepts of priority-based budgeting as compared to traditional budgeting practices can be summarized as follows:

- Budgets are not connected to prior year spending
 - » Prevents "embedding" of existing costs in the cost base.
 - » Allows spending levels to be changed and set based on necessary activities of a function or priority area, rather than historical trends.
 - » Requires organizations and departments to work to understand activities and cost structure.
- Budgets are tied to specific priorities
 - » Better aligns spending targets with required activities of priorities and essential services.
 - » Replaces "do more with less" with "do the right things with the right amount"
 - » Requires fairly detailed knowledge of organizational and departmental activities and willingness to make changes.
- Spending increases and/or decreases are not simply spread evenly across budgets
 - » Eliminates "sandbagging" practices in the budgeting process.
 - » Allows for more strategic allocation of planned spend.
 - » Requires work to analyze and prioritize activities and expenditures.
- Funding is targeted to priorities and essential activities that align with the strategic plan
 - » Allows for better alignment of expenditures with overall strategy and priorities.
 - » Can reduce the influence of "we have always done it that way".
 - » Prioritizing activities can be challenging.

The underlying philosophy of Priority-Based Budgeting is about how an organization should invest resources to meet its stated objectives. This helps us better articulate the services we deliver to the community, what price we pay for these services, and what value is provided to the community.

The principles associated with this philosophy of budgeting are as follows:

- Prioritize services
- Do the important things well
- Question past patterns of spending
- Spend within the organization's means
- Know the true cost of doing business
- Provide transparency of community priorities
- Provide transparency of service impact
- Demand accountability for results

The City of Chattanooga maintains that its budgeting preparation is an evolving process and changes are always necessary to facilitate adjustments and constant improvement ensuring fiscal accountability to its citizens.

BASIS OF ACCOUNTING & BUDGETING

Basis of Accounting refers to the specific timing when revenues and expenditures are recognized in the accounts and reported in the financial attestations. The City's audited Government-wide Financial Statements are prepared on an accrual basis of accounting, according to generally accepted accounting principles (GAAP).

For Budgetary purposes, the City also uses the modified accrual basis of accounting for all funds. Only revenues and expenditures anticipated during the fiscal year are included in the approved budget. All unencumbered and unexpended appropriations lapse at the end of the fiscal year. Encumbrances are commitments related to unperformed contracts for goods or services (i.e., purchase orders). Encumbrance accounting is utilized to assure effective budgetary control and accountability. Encumbrances are carried forward to the subsequent year and become part of the subsequent year's budget for annually budgeted funds.

Multi-year capital projects are budgeted based on the full expected cost of the project with the planned revenue resources to cover the cost. Actual spending is monitored to ensure funding is committed and/or received (i.e., Grants/donations). Unexpended capital reserve funds are carried forward from year to year until projects are officially closed.

Proprietary funds, including Enterprise and Internal Service Funds, are budgeted on a modified accrual basis. However, Utility Funds are required to submit budgets on an accrual basis. A conversion is made to adjust from modified to accrual basis of budgeting in the ordinance. Year-end reporting for Proprietary Funds are done on an accrual basis.

FIVE-YEAR FORECAST OF REVENUES AND EXPENDITURES

A five-year forecast of operating revenues and expenditures for the General Fund, as well as the capital funds, has been developed for FY27. The forecast assesses long-term financial assumptions of current and proposed growth in both operating and capital. The forecast provides an understanding of available funding, evaluates financial risk, and assesses the likelihood that services can be sustained as well as the level at which commitments and resource demands can be made related to the capital five-year plan.

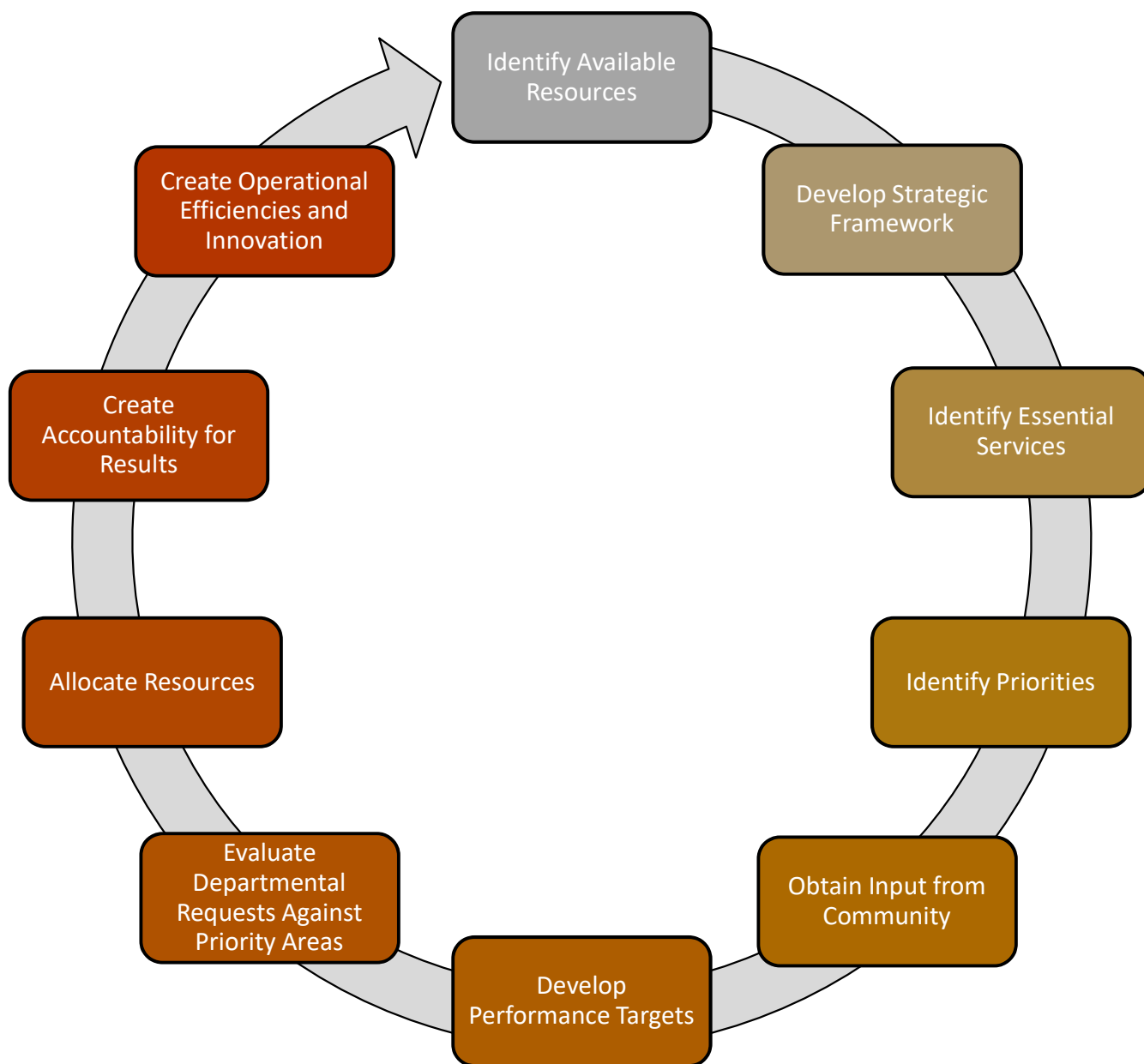
The goal of the forecast is to educate and proactively inform management about potential anticipated problematic financial issues so that a plan can be developed to correct them before they become detrimental to the city.

The Plan addresses:

- Projected revenues and operating costs at line level assumptions
- Projected capital costs (use pay-as-you-go financing, reserves, and/or other financing)
- Possible rate increases needed (specifically tax rate) if the forecast warrants such
- Unfunded liabilities (i.e., OPEB, pension)
- Maintenance of an appropriate Fund Balance

Priority Based Budgeting Process

Budgeting Overview for FY 26-27



Budget Accomplishments

The following is a summary of key accomplishments made by Mayor Kelly.

Public Safety & Public Health:

- Invested in technology upgrades, training, leadership development, and enhancing community engagement
- Observed record academy applicants for Fire and Police
- Improved employee retention rates
- Continued efforts in Safety and Gun Violence Prevention

Infrastructure Stability and Improvements:

- Visible progress against street and sidewalk repair backlogs
- Improvements to signalization - bolstering safety and creating more efficient corridors
- Implementing new technologies to accelerate progress

Parks, Community Spaces, & Quality of Life:

- National Park City Designation
- Continued investment into parks and greenways
- Expansion at the City's Landfill
- Institution of Citywide litter crews

Affordable Housing & Community Services:

- Creation of new housing policies and incentives to encourage affordable housing development
- Invested into community land trusts for long-term affordable housing options
- Provided funding for community center building improvements
- Opening of James A. Henry Community Hub for Westside community

Early Learning:

- Expanded the quality and quantity of 143 local early childhood education providers.
- Basics Chattanooga (3,779 engagements with individuals in FY26)
- Chattanooga Head Start: met or exceeded all targets in skills and development
- Assisted 11,000 individuals with educational resources, extracurricular and after-school program support, community health events, and basic needs drives

Digital and Technological Innovation:

- Continue to strengthen cybersecurity and complete cloud migration
- Renegotiated key application contracts to realize budget savings
- Advance the digital workplace and expand AI use for automation and service delivery
- Modernize aging infrastructure and execute multi-year digital roadmaps

Budget Calendar Outline

October-December

- Preliminary revenue projections - MBA Office
- Mid-year review and preparation for budget projections - MBA Office
- Review FY26 actual expenditures with encumbrances - MBA Office/Departments
- Test of EPM Budget System - MBA Office
- Citizen engagement meetings - Mayor's Office

January

- Budget preparation begins - MBA Office
- Budget forms for operations and capital available for departments - MBA Office
- Budget support sessions for departments - MBA Office

February

- Deadline for operations budget submissions - MBA Office/Departments
- Deadline for Non-Profit and Agency submissions to City Council - MBA Office/Agencies
- Internal review of operations budget requests and discussions with Department Administrators - MBA Office/Mayor's Office/Departments

March

- Deadline for capital budget submissions - MBA Office/Capital Planning/Departments
- Preparation of draft awards - Capital Planning
- Continued internal review of operations and capital requests including follow up discussions with Department Administrators - MBA Office/Mayor's Office/Departments/Capital Planning
- Preliminary budget review with Mayor and Executive Staff - MBA Office/Capital Planning
- Request departments to make additional changes to budget requests - Mayor's Office

April

- Community Education sessions/Citizen input sessions - Mayor's Office/City Council
- Preparation of Mayor's recommended operations budget for Council - MBA Office
- Preparation of Operating and Capital Ordinances - MBA Office/Capital Planning

May

- Mayor and Executive staff review of final recommended budget - Mayor's Office
- CFO presents budget to Council
- 05/19 Initial Operations Budget education session for City Council - Mayor's Office/CFO/City Council
- 5/26 Second budget education session to finalize operations and review capital - Mayor's Office/CFO/City Council

June

- Finalize Operating and Capital Ordinances - MBA Office/Capital Planning/City Attorney
- Finalize Operating and Capital Budgets - MBA Office/Capital Planning
- 06/16 First reading of fiscal year 2027 Operations and Capital Improvements Budget - City Council
- 06/23 Final reading of fiscal year 2027 Operations and Capital Improvements Budget - City Council
- Post Approved Operating and Capital Budgets on Website prior to July 1 - MBA Office/DTS
- Upload Budget to ChatData open data portal at data.chattanooga.gov - MBA Office/DTS

July

- File budget with State of Tennessee Comptroller's Office - MBA Office
- Initial monthly budget and department coordination meetings - MBA Office/Departments/CFO

August

- Finalize FY27 CABR submission - MBA Office/CFO
- Training to departments on budget policies & instructions - MBA Office

September

- Publication of CABR to City of Chattanooga website www.chattanooga.gov - MBA Office/DTS
- Deadline date for CABR submission to GFOA

Structurally Balanced Budget Policy

The City will maintain a structurally balanced budget. A structurally balanced budget is one where the ongoing, recurring revenues are sufficient to cover the ongoing, recurring expenditures. The City aims to ensure fiscal responsibility, avoid budgetary imbalances, and safeguard the long-term financial health of the City.

Revenue Policies

The City of Chattanooga's revenue policies are administered by the Department of Finance & Administration. Long-standing principles which insure stability and financial health are adhered to. The cornerstone of these principles followed by the City is an air of conservatism. The City never has, and never will, intentionally overestimate a revenue source merely to fund a project or additional personnel. The revenue policies of the City remain fairly constant from year to year, changing to include new revenue sources and/or an extension of the tax base when appropriate. These revenue policies give a good insight into the reasoning being considered by the City at budget time. The policies themselves reflect the conservative approach used by the City.

Revenue policies of the City include, but are not limited to the following:

The City will maintain effective collection systems and implement aggressive enforcement strategies to maximize revenues from all sources.

The City will attempt to maintain a revenue system which will encourage development of alternative revenue sources.

The City will continually monitor the local tax efforts, such as property tax and sales tax, and compare with other cities of comparable size.

The City will maintain a broad revenue base; that is, a large number of widely diversified revenue sources will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

The City will follow a conservative approach in the projection of revenues so that actual revenues at year end will consistently equal or exceed budgeted amounts.

The City will actively seek Federal and State grants and insure a fair proportion is received.

The City will review all user fees and licenses annually, adjust these fees and licenses when appropriate, and establish new fees and licenses when necessary.

The City will establish all user charges and fees at a level related to the full cost of providing the operating, direct, indirect, and capital services.

The City will limit the designation of General Fund revenues for specified purposes in order to maximize flexibility and utilize revenues more efficiently.

The City will continue to maintain its low Debt Ratio in providing funding through general obligation bond sales.

Volatile Revenue Policy

The City will conservatively budget for volatile revenues. to ensure financial stability and sustainability for the municipality by addressing the challenges posed by these unpredictable revenue streams. Volatile revenues are those that are subject to significant variations due to external factors, such as economic conditions, market trends, or changes in state or federal funding levels.

The Finance Department will use conservative revenue projections based on historical trends and other relevant factors. Extraordinary income from volatile revenues will not be used for operating expenditures or long-term commitments, but rather for short-term capital projects, emergency reserves, temporary funding of special programs, or debt service payments.

One-Time Revenue Policy

The City will designate all one-time revenue for use of one-time or short-term uses. Non-recurring revenues (e.g., one-time revenues such as asset sales, grants, or surplus funds) shall not be used to fund ongoing operational costs.

Investment Policy

1 Overview

1.1 Introduction

It is the policy of the City of Chattanooga to invest public funds in a manner that provides maximum security and return on investment while meeting the City's daily cash flow demands and conforming to all applicable federal, state and/or local statutes governing the investment of public funds.

Tennessee Code Annotated (T.C.A.) 9-1-107(a) (1) authorizes and empowers the City to invest or deposit funds. The City Treasurer holds responsibility for the City's investment program.

1.2 Delegation of Authority

The Treasurer is responsible for all securities transactions undertaken but may delegate and train other personnel to assist in the day-to-day placement and sale of investments. The Treasurer will develop procedures, which establish, monitor, and evaluate the operation of the investment program consistent with this investment policy.

Procedures should include safekeeping, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions.

1.3 Scope

This investment policy applies to all financial resources of the City of Chattanooga, except the following:

- The City of Chattanooga General Pension Trust Fund;
- The City of Chattanooga Fire and Police Pension Trust Fund;
- Other Post-Employment Benefits Trust Fund;
- Deferred Compensation Plans;
- And funds excluded by law or bond indenture.

1.4 Prudence

The standard of prudence to be used by investment officials shall be that of a "prudent person" which imposes a fiduciary obligation for investments to be made with the degree of judgment and care a person exercises with their own affairs, not for speculation but considering the safety of their capital as well as the probable income to be derived.

1.5 Internal Controls

The Treasurer shall follow the City's internal control procedures. Controls should be designed to prevent the loss of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by employees and officers of the City.

Controls deemed most important include: control of collusion; separation of duties; separating transaction authority from accounting and record keeping; custodial safekeeping; clear delegation of authority; minimizing the number of authorized investment personnel; documentation of transaction strategies; and adhering to the City's code of ethics.

Investments are subject to periodic internal audits and the annual external audit.

1.6 Conflicts of Interest

All City officials and/or employees who are involved in the investment process, by position or by delegation, shall refrain from personal and/or business activity that could potentially conflict with proper execution of the City's investment program, or which could impair or create the appearance of impairment of their ability to make impartial investment decisions worthy of public trust.

Investment staff shall disclose family members that are employed by a broker/dealer or other entity in which City funds might be invested or in which investment transactions might be processed. Potential conflict of interests shall be disclosed to the Mayor and City's Chief Financial Officer.

Bonding of all staff authorized to place orders to purchase or sell investment instruments shall be required.

2 Objectives

The primary objectives, in priority order, of the City's investment activities shall be:

2.1 Safety

Safety of principal is the foremost objective of the City. Investments shall be undertaken in a manner that seeks to ensure the preservation and protection of capital in the overall portfolio. Investment decisions should not incur unreasonable investment risks in order to obtain current investment income.

The City's policy to attain this objective is to diversify the investment portfolio in a way that will limit over-concentration of assets in a specific maturity, specific issuers, or a specific class of securities.

2.2 Liquidity

The City's investment portfolio will remain sufficiently liquid to meet anticipated cash requirements. Forecasting of receipts and disbursements should be developed to facilitate knowledge of liquidity needs. The investment portfolio should be laddered with staggered maturities to ensure that adequate resources are available to meet cash flow requirements without forced liquidation of investments.

2.3 Return on Investment

The City's investment portfolio shall be designed with the objective of attaining a competitive rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.

The City shall utilize a benchmark rate in making performance comparisons. The market rate of return objective will be a band between the yield of the ninety-day Treasury bill and the Two-year Treasury note for the period of time being evaluated. The goal is for the portfolio to generally perform within or above the band.

3 Investments

3.1 Authorized Investments

Except for funds listed in section 1.3 of this policy, the following investment instruments are authorized pursuant to T.C.A. 6-56-106, in order to provide a safe investment medium for idle funds:

A. Bonds, notes or treasury bills of the United States.

B. Nonconvertible debt securities of the following federal government sponsored enterprises that are chartered by the United States congress; provided, that such securities are rated in the highest category by at least two nationally recognized rating services:

- The Federal Home Loan Bank;
- The Federal National Mortgage Association;
- The Federal Farm Credit Bank; and
- The Federal Home Mortgage Loan.

C. Any other obligations not listed in sections A and B above that are guaranteed as to principal and interest by the United States or any of its agencies.

D. Certificates of deposit and other evidences of deposit at state and federal chartered banks and savings and loan associations.

E. Obligations of the United States or its agencies under a repurchase agreement if approved by the Comptroller of the Treasury as an authorized investment for the City. The City of Chattanooga currently does not utilize repurchase agreements.

F. The Local Government Investment Pool (LGIP) created by Title 9, Chapter 4, Part 7.

G. The following instruments are also allowed:

- Prime banker's acceptances that are eligible for purchase by the Federal Reserve System; and
- Prime commercial paper that is rated in the highest category by at least two (2) nationally recognized commercial paper rating services.

The City does not deem it necessary to leverage or hedge, therefore, the use of derivative type securities is inappropriate. This prohibition includes futures, contractual swaps, options, and exotic derivatives. Equity investments of all kinds are prohibited.

3.2 Collateralization

The State of Tennessee requires local governments with bank deposits (including checking accounts and non-negotiable Certificates of Deposit) that are in excess of the amount covered by FDIC insurance must either maintain the deposit with a bank that is a member of the bank collateral pool or collateralize the deposit in accordance with State statutes.

A. The list of banks participating in the Bank Collateral Pool can be found at <https://comptroller.tn.gov/office-functions/lgf/resources/investments>.

B. Collateralization must be equal to one hundred five percent (105%) of market value as set by T.C.A. 9-4-105. Eligible collateral must be in accordance with T.C.A. 9-4-103.

3.3 Term of Investments

The City will attempt to match its investments with anticipated cash flow requirements. All investments of current operating funds shall have a maturity of not greater than four (4) years in compliance with T.C.A. 6-56-106 (b) for investments included in sections 3.1

A through D in this policy. Please note, this four (4) year limit does not apply to the investment of bond proceeds or related reserves.

3.4 Authorized Financial Dealers

The Treasurer will maintain a list of authorized broker/dealers and financial institutions that are approved to provide investment services. Security broker/dealers will be selected by creditworthiness and/or other factors, such as Financial Industry Regulatory Authority (FINRA) broker status.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must complete the certification form located in Appendix A.

The Treasurer will maintain a file of the most recent questionnaire.

3.5 Competitive Selection

The Treasurer shall contact at least three authorized financial dealers for each security purchase whenever feasible.

3.6 Safekeeping

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible custody account prior to the release of funds. Securities of the City will be held by an independent third party custodian selected by the City and held in the City's name.

The Treasurer shall approve one or more financial institutions to provide safekeeping and custodial services. The custodian bank(s) shall be selected on the basis of ability to provide service to the City's account. A safekeeping agreement shall be executed with each custodian bank prior to that bank engaging in safekeeping services. To be eligible, the financial institution shall qualify as a depository of public funds in the State of Tennessee and be a Federal Reserve member financial institution.

4 Reporting

The Treasurer shall prepare a quarterly investment report for the Mayor, City Council and the City's Chief Financial Officer. This investment report should include sufficient detail to provide an accurate and meaningful representation of the portfolio, showing its performance in relation to established benchmarks and compliance with this investment policy.

5 Investment Policy Adoption and Review

5.1 Policy Adoption

This investment policy was adopted by Council pursuant to Government Finance Officers Association (GFOA) best practices, Resolution number 31460 date February 14, 2023. The policy may only be changed by subsequent similar action of the Council.

5.2 Policy Review

The Treasurer shall review this investment policy annually in its entirety. Any modifications shall be proposed to the Council. The scheduled annual review process shall not preclude needed modifications to the policy at other times during the year.

Debt Policies

To maintain a high quality debt management program, the City of Chattanooga (the "City") has adopted the guidelines and policies set forth in this document titled "Debt Management Policy" ("The Policy"). The purpose of creating the Debt Policy is to establish the objectives and practices for debt management for the City and to assist all concerned parties in understanding the City's approach to debt management.

The Policy is intended to guide current and future decisions related to debt issued by the City by providing written guidance about the amount and type of debt issued, the issuance process, and the management of the City's debt program within available resources. The purpose of the Policy is to improve the quality of decisions, provide justification for the structure of debt issuance, identify policy goals, and demonstrate a commitment to long-term financial planning, including a multi-year capital plan. Adherence to this Policy signals to rating agencies and the capital market that the City is well managed and should meet its obligation in a timely manner. This Policy fulfills the State of Tennessee requirements with regard to the adoption of a formal debt management policy.

This Policy provides guidelines for the City to manage its debt levels and their related annual costs within both current and projected available resources while promoting understanding and transparency for our citizens, taxpayers, rate payers, businesses, vendors, investors and other interested parties and stakeholders.

The debt program for the City includes various types of obligations for which the City has pledged its full faith and credit as well as other designated revenues for the payment of both principal and interest. The City Council, comprised of nine elected officials, is the body authorized to issue indebtedness of the City.

Since the guidelines contained in the Policy require regular updating in order to maintain relevance and to respond to the changes inherent in the capital markets, the City plans to revisit the Policy from time to time.

Resolution number 26914, regarding the Debt Management Policy, was adopted by the City Council of the City of Chattanooga on December 6, 2011.

Fund Balance Stabilization Policy

The City will maintain an appropriate level of fund balance reserves in the General Fund to ensure financial stability and provide a safety net in the event of unexpected revenue shortfalls, emergencies, or other financial challenges.

The City will maintain a General Fund Fund Balance Reserve within a range of 22% to 30% of the City's annual general fund reserves.

Fund balance reserves may be used to address: Unexpected revenue shortfalls caused by economic downturns, changes in state or federal funding, or other unforeseen events. Emergencies or unexpected expenditures that are not planned for in the annual budget (e.g. natural disasters, unforeseen health crises, etc). One-time capital expenditures or special projects that do not require long-term funding.

Fund balance will not be used to cover ongoing operational costs, salaries, or other recurring expenses, as such usage would compromise the structural balance of the budget.

Accounting, Auditing, and Financial Reporting Policies

An independent audit will be performed annually. The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board. The City will maintain a strong internal audit capability.

Capital Budget Policies

The City shall invest a percentage of its general operating funds to finance ongoing infrastructure

maintenance, repair and replacement programs, and to implement approved plans that foster economic and neighborhood development each year.

The City will develop a multi-year plan for ongoing capital improvements, update it annually, and make all capital improvements in accordance with the plan. Funding of repair and replacement schedule projects will have funding priority before discretionary capital projects. Capital improvement projects which violate the principles and concepts of an adopted City plan or which duplicate other public and/or private services will not be considered.

The City Council will use the following criteria to evaluate the relative merit of each capital project:

Projects which will increase property values in a neighborhood, residential or business district; projects identified by a priority board or a department as important; projects which will directly benefit a community development area of the City; projects which are part of a multi-year funding commitment; projects which are an element of an approved master plan adopted by City Council; projects which result in the creation of permanent jobs and/or generate additional net revenue to the city; projects specifically included in an approved replacement schedule.

Legal Requirements

In 1982 the Tennessee General Assembly passed what has become known as the "Municipal Budget Law of 1982." This law was incorporated into the Tennessee Code Annotated under Section 6-56. The following excerpts are from Tennessee Code Annotated 1992 Replacement and provide the state requirements for municipal budgets.

6-56-203. Annual Budget Ordinance. The governing body of each municipality shall adopt and operate under an annual budget ordinance. The budget ordinance shall present a financial plan for the ensuing fiscal year, including at least the following information:

- (1) Estimates of proposed expenditures for each department, board, office or other agency of the municipality, showing in addition, the expenditures for corresponding items for the last preceding fiscal year, projected expenditures for the current fiscal year and reasons for recommended departures from the current appropriation pattern in such detail as may be prescribed by the governing body. It is the intent of this subdivision that except for moneys expended pursuant to a project ordinance or accounted for in a proprietary type fund or a fiduciary type fund which are excluded from

the budget ordinance, all moneys received and expended by a municipality shall be included in a budget ordinance. Therefore, notwithstanding any other provision of law, no municipality may expend any moneys regardless of their source (including moneys derived from bond and long-term note proceeds, federal, state or private grants or loans, or special assessments), except in accordance with a budget ordinance adopted under this section or through a proprietary type fund or a fiduciary type fund properly excluded from the budget ordinance;

(2) statements of the bonded and other indebtedness of the municipality, including the debt redemption and interest requirements, the debt authorized and unissued, and the condition of the sinking fund;

(3) estimates of anticipated revenues of the municipality from all sources including current and delinquent taxes, nontax revenues and proceeds from the sale of any bonds or long-term notes with a comparative statement of the amounts received by the municipality from each of such source for the last preceding fiscal year, the current fiscal year, and the coming fiscal year in such detail as may be prescribed by the governing body;

(4) a statement of the estimated fund balance or deficit, as of the end of the current fiscal year;

(5) a statement of pending capital projects and proposed new capital projects, relating to respective amounts proposed to be raised therefore by appropriations in the budget and the respective amounts, if any, proposed to be raised therefore by the issuance of bonds during the fiscal year; and

(6) such other supporting schedules as the governing body deems necessary, or otherwise required by law.

The City Code of the City of Chattanooga also provides requirements for a budget. Following is an excerpt from Chapter III, Chattanooga City Code:

Sect. 6.80. Annual Budget not to exceed estimated revenue except in cases of extraordinary emergencies. It shall be the duty of the City Council elected under this act to prepare and pass an annual budget each year. The budget for the ordinary and extraordinary expenses of said city for any one year shall not exceed the estimated amount of revenue to be collected for said year; and in no event shall there be appropriated by the City Council any sum or sums in excess of the estimated revenues of said City, for the fiscal year in which said appropriation is made. Provided, however, said City Council may, in extraordinary emergencies such as floods, epidemics, or destructive fires, make appropriations in excess of the estimated revenue when the public health, safety, and welfare demand same.



Chattanooga City Council
Chattanooga Clerk to Council
1000 Lindsay Street
Chattanooga, Tennessee 37402
Telephone (423) 643-7170 / council-clerk@chattanooga.gov

NOTICE OF CERTIFICATION

I, Nicole S. Gwyn, Clerk of the City Council of Chattanooga, Tennessee, and as such keeper of the records of the City Council of said City, do hereby certify that the attached record is a true, compared and correct copy of Ordinance No. 14379 passed at the City Council meeting on June 23, 2026.

WITNESS my hand and the Seal of the City of Chattanooga, Tennessee on this 29th day of June 2026.

A handwritten signature in blue ink, reading "Nicole S. Gwyn", is written over a horizontal line.

Nicole S. Gwyn
Clerk to Council



First Reading: June 16, 2026
Second Reading: June 23, 2026

ORDINANCE NO. 14379

AN ORDINANCE, HEREINAFTER ALSO KNOWN AS "THE FISCAL YEAR 2026-2027 OPERATIONS BUDGET", PROVIDING REVENUE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027; APPROPRIATING SAME TO THE PAYMENT OF EXPENSES OF THE MUNICIPAL GOVERNMENT; FIXING THE RATE OF TAXATION ON ALL TAXABLE PROPERTY IN THE CITY, AND THE TIME TAXES AND PRIVILEGES ARE DUE, HOW THEY SHALL BE PAID, WHEN THEY SHALL BECOME DELINQUENT; PROVIDING FOR INTEREST AND PENALTY ON DELINQUENT TAXES AND PRIVILEGES; AMENDING CHATTANOOGA CITY CODE, PART II, CHAPTER 2, SECTION 2-267, RELATIVE TO PAID LEAVE FOR ACTIVE-DUTY TRAINING AND TO AMEND CHATTANOOGA CITY CODE, PART II, CHAPTER 31, SECTIONS 31-36, 31-37, 31-41, AND 31-43, SECTIONS 31-322 AND 31-354

WHEREAS, Pursuant to and in compliance with the provisions of the Charter of the City of Chattanooga, Tennessee, the revenues have been estimated for operating the Municipal Government for the fiscal year 2026-2027 from all sources to be as follows:

	FY25 Actual	FY26 Projected	FY27 Proposed
<u>PROPERTY TAXES</u>			
Current Taxes on Real & Personal Property	\$171,953,314	\$216,108,294	\$216,660,000
Taxes on Real & Personal Property - Prior Years	4,405,686	6,201,187	6,201,000
<u>PAYMENTS IN LIEU OF TAXES</u>			
Chattanooga Housing Authority	\$227,669	\$233,520	\$233,500
Tennessee Valley Authority	2,257,486	2,497,584	2,510,000
Good Neighbors	2,808	2,800	2,800
Orchard Knob Dev Corp	-	455	460
UnumProvident Group	83,445	83,440	76,700
Wm Wrigley Jr Co	-	1,041,382	1,041,400
Blue Cross Blue Shield	1,162,588	445,237	-
Gestamp Chattanooga, LLC	1,045,560	1,407,189	1,407,200
EPB Electric	6,505,122	6,747,799	-
EPB Telecom	294,928	299,312	-
EPB Internet	275,382	321,785	-
Coca-Cola Bottling	198,526	182,859	182,900
Plastic Omnium Auto Exteriors, LLC	105,059	72,593	186,600
UTC Two	10,148	10,150	-

	FY25 Actual	FY26 Projected	FY27 Proposed
UTC Three	5,790	5,790	-
Alco Woodlawn Partners	33,078	28,373	28,400
Yangeng US Automotive Interior Systems LLC	37,304	51,642	-
M & M Industries Inc.	69,435	87,165	-
HomeServe USA Corp	64,992	5,130	-
Walnut Commons	71,775	99,965	71,800
Steam Logistics	-	21,685	34,700
PILOT Reserve at Mountain Pass LP	3,650	3,094	-
DGA Shallowford LP	-	4,285	4,300
TOTAL PAYMENT IN LIEU OF TAXES	\$12,454,745	\$13,653,234	\$5,780,760
Interest & Penalty on Delinquent Taxes	\$1,614,104	\$1,801,528	1,796,500
Delinquent Taxes Collection Fees	271,424	232,823	232,800
TOTAL PROPERTY TAXES	\$190,699,273	\$237,997,066	\$230,671,060
<u>OTHER LOCAL TAXES</u>			
Liquor Taxes	\$3,073,243	\$2,494,098	\$2,494,000
Beer Taxes	4,920,595	4,813,404	4,813,000
Local Litigation Taxes - City Court	2,611	2,657	3,000
Gross Receipts Taxes	8,536,812	8,449,255	8,449,000
Corp Excise Taxes – State	1,076,504	953,441	953,000
Corp Excise Taxes – Non Depository	5,320	2,990	3,000
Franchise Taxes – Chattanooga Gas	3,234,155	2,607,801	2,610,000
Franchise Taxes – Comcast Cable	546,556	503,886	504,000
Franchise Taxes - Century Tel	2,838	1,572	2,000
Franchise Taxes – AT&T Mobility	19,283	16,081	16,000
Franchise Taxes – EPB Fiber Optic	1,046,688	993,906	994,000
TOTAL OTHER LOCAL TAXES	\$22,464,605	\$20,839,091	\$20,841,000
<u>LICENSES, FEES & PERMITS</u>			
Wrecker Permits	\$900	\$1,000	\$1,000
Liquor By the Drink Licenses	\$174,460	138,840	139,000
Liquor By the Drink – Interest & Penalty	638	-	-
Transient Vendor License	750	467	-
Motor Vehicle Licenses	418,410	392,453	392,000
Wrecker Contractor License	500	400	-
Original Business License	30,750	30,205	28,000
Building Permits	3,449,344	3,849,344	3,305,000
Electrical Permits	447,148	442,923	443,000
Plumbing Permits	307,845	362,012	341,000
Street Cut-In Permits	419,618	405,503	406,000
Mechanical Code Permits	389,572	591,321	411,000
Hotel Permits	1,150	400	-
Gas Permits	32,150	38,049	38,000

	FY25 Actual	FY26 Projected	FY27 <u>Proposed</u>
Sign Permits	115,510	115,510	105,000
Taxi Permits	2,565	733	1,000
Moving Permit Investigation Fee	-	990	-
Traffic Eng Special Events Permits	320	-	-
Push Cart Permits	21,850	21,850	14,000
Mobile Food Unit	200	-	-
Tree Ordinance Permit	950	450	-
Tire Haulers Permit	35,000	-	-
Short Term Vacation Rental Permit	255	40	-
Issuing Business Licenses & Permits	203,200	203,133	186,000
Plumbing Examiner Fees & Licenses	61,256	22,512	23,000
Electrical Examiner Fees & Licenses	54,950	24,413	24,000
Gas Examination Fees & Licenses	180,100	253,000	152,000
Beer Application Fees	37,480	17,547	18,000
Mechanical Exam Fees & Licenses	22,550	13,000	13,000
Permit Issuance Fees	19,490	106,735	68,000
Exhibitor's Fees	70,530	72,717	73,000
Subdivision Review/Inspection Fees	247	94	-
Adult Entertainment Application Fee	32,672	30,082	30,000
Zoning Letter	3,300	2,500	3,000
Variance Request Fees	30,300	43,106	35,000
Certificates of Occupancy	14,800	13,185	12,000
Code Compliance Letter Fees	57,140	49,291	46,000
Modular Home Site Investigation	3,369	1,700	2,000
Plan Checking Fees	100	300	-
Phased Construction Plans Review	757,850	757,850	640,000
Construction Board of Appeals	7,982	36,388	16,000
Sign Board of Appeals	900	1,350	1,000
Historic Zone Construction Fees	10,150	8,200	8,000
Northshore Design Appeal Fee	7,850	2,520	3,000
Fire Department Permits	461,244	423,485	374,000
Wine In Grocery Store Application	1,200	500	-
Beer Permit	67,050	63,860	64,000
Misc. licenses and permits	1,700	1,640	-
TOTAL LICENSES, FEES & PERMITS	\$7,957,295	\$8,541,598	\$7,415,000
<u>INTERGOVERNMENTAL REVENUE</u>			
State – Specialized Training Supplement	\$636,800	\$640,800	\$641,000
State Maintenance of Streets	44,000	-	-
State Sales Taxes	22,943,510	23,461,681	24,058,000
State Income Taxes	1,110	-	-
State Beer Taxes	76,713	72,605	73,000
State Mixed Drink Taxes	5,775,602	5,881,142	5,703,000
State – Telecommunication Sales Taxes	252,796	242,176	242,000
State Alcoholic Beverage Taxes	184,118	191,216	178,000

	FY25 Actual	FY26 Projected	FY27 Proposed
State Gas Inspection Fees	332,873	331,199	331,000
Commission from State of TN/Gross Receipts	791,945	753,979	754,000
State Shared Sports Gambling TCA 4-51-304	398,255	436,135	390,000
Hamilton County Ross' Landing/Plaza	1,862,771	1,698,352	1,698,000
Local Option Sales Taxes-General Fund	71,953,759	74,100,898	75,983,000
Local Option Sales Taxes-Out of State	809,858	576,953	592,000
Other Local Governments	1,301,742	28,397	5,000
TOTAL INTERGOVERNMENTAL REVENUE	\$107,365,852	\$108,415,533	\$110,648,000

CHARGES FOR SERVICE

Current City Court Costs	\$125,293	\$129,629	\$129,600
Court Commissions	3,966	4,632	4,600
Court Clerk's Fees	410,265	416,624	416,600
Service of Process	49	18	-
Delinq Service of Process	8,077	6,625	6,600
Processing of Release Forms	585	208	-
Court Administrative Costs	2,666	1,540	1,500
Court Translation Fee	70	-	-
Land & Building Rents	174,634	170,581	171,000
Ballfield Income	91,850	47,694	48,000
Carousel Ridership	12,765	431	-
Walker Pavilion Rents	36,525	34,900	32,600
Heritage Park House Rent	15,475	15,182	14,000
Renaissance Park Rent	550	2,200	2,000
Greenway Facilities Rent	52,663	49,300	36,400
Dock Rental	51,534	46,507	46,500
Ross' Landing Rent	10,600	10,600	9,000
Champion's Club	40,065	27,574	28,000
Recreation Center Rental	38,945	35,847	28,000
Carousel Room Rental	19,275	16,875	17,000
Coolidge Park Rental	26,750	13,536	13,500
Program Fees	820	245	-
Park Event Fee	23,330	23,313	23,300
kidz Kamp	21,070	16,205	16,100
Sports Program Fees	21,998	12,827	12,800
OutVenture Fees	11,542	15,972	14,500
Swimming Pools	96,278	95,075	91,800
Credit Card Processing Fees	3,690	2,575	2,600
Concessions	55,098	46,806	27,900
Financial Service-EPB	7,200	7,200	7,100
General Pension Admin Costs & Other Misc	66,460	46,500	46,500
Returned Check Fee	5,799	6,027	5,400
Waste Container Purchases	38,728	29,250	29,000
Non-Profit Request Fee	850	50	-
Treasurer's Commission BID	18,241	15,071	15,100

	FY25 Actual	FY26 Projected	FY27 Proposed
Miscellaneous	(52,734)	269	-
TOTAL CHARGES FOR SERVICE	\$1,440,972	\$1,347,888	\$1,297,000
<u>FINES, FORFEITURES, & PENALTIES</u>			
City Court Fines Current	\$9,641	\$4,545	\$5,000
City Court Fines-Speeding Current	46,437	46,265	43,500
City Court Fines Other Driving Offenses	345,275	356,742	357,000
City Court Fines Non Driving Offenses	18,696	26,912	20,000
Criminal Court Fines	99,067	83,696	84,000
Traffic Court Parking Ticket Fines	42,973	29,934	30,000
Traffic Court Parking Tickets Delinquent	987	952	1,000
Traffic Court Parking Delinquent Court Cost	2,809	2,803	2,500
Air pollution penalties	9,979	-	-
Miscellaneous	103	2,500	-
TOTAL FINES, FORFEITURES, & PENALTIES	\$575,967	\$554,349	\$543,000
<u>USE OF PROPERTY INCOME</u>			
Interest on Investments	\$14,094,513	\$9,794,253	\$6,531,000
Sale of City Owned Property	45,194	-	-
Sale of Back Tax Lots	59,283	62,675	-
Sale of Equipment	170,008	326,553	227,500
TOTAL USE OF PROPERTY INCOME	\$14,368,998	\$10,183,481	\$6,758,500
<u>MISCELLANEOUS REVENUE</u>			
Miscellaneous Donations	\$9,170.00	\$1,100.00	-
Indirect Cost	6,598,120	6,187,000	6,187,000
Payroll Deduction Charges	8,850	18,488	11,000
Plans and Specification Deposits	414,110	356,060	356,000
Municipal Lien	114,972	55,530	56,000
Purchase Card Rebate	127,610	119,594	117,000
Other misc. revenue	203,290	42,904	41,000
TOTAL MISCELLANEOUS REVENUE	\$7,476,123	\$6,780,676	\$6,768,000
<u>TRANSFERS</u>			
EPB Electric	-	-	\$8,292,820
EPB Telecom	-	-	308,520
EPB Internet	-	-	437,100
	\$0	\$0	\$9,038,440
SUBTOTAL GENERAL FUND REVENUE	\$352,349,086	\$394,659,682	\$393,980,000
GOLF COURSE REVENUE	\$2,842,947	\$2,494,189	\$2,990,566
TOTAL GENERAL FUND REVENUE	\$355,192,033	\$397,153,871	\$396,970,566

WHEREAS, it is necessary to base the appropriations to the various departments of the Municipal Government on the above estimated revenues;

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHATTANOOGA, TENNESSEE:

SECTION 1. That for the purpose of raising revenue to operate the various departments, agencies, boards, commissions, offices, divisions or branches of the Municipal Government, and to pay the interest on and retire bonds of said City as they mature, there be and is hereby levied upon all taxable property within the City of Chattanooga, Tennessee, a tax rate for the year 2026 at a rate of \$1.93 upon every \$100.00 in assessed value of such taxable property; and to the extent applicable there is also levied a tax at the same rate upon every \$100.00 of Merchant and other Ad Valorem within the corporate limits of the City of Chattanooga, Tennessee..

SECTION 2. That the assessment made by the Assessor of Property of Hamilton County, Tennessee, and by the Tennessee Regulatory Agency for 2026 on all property located within the corporate limits of the City of Chattanooga, Tennessee, be and is hereby adopted as the assessments of the City of Chattanooga.

SECTION 3. That the taxes herein levied on all taxable property within the corporate limits of the City of Chattanooga shall be due and payable at the office of the City Treasurer and Tax Collector OCTOBER 1, 2026, and shall become delinquent MARCH 1, 2027, on which date unpaid taxes shall bear interest at twelve percent (12%) per annum, and a penalty of six percent (6%) per annum, plus other penalties as provided by law, which shall be paid by the taxpayer; provided, that except for taxpayers receiving tax relief under T.C.A. Sections 67-5-702 through 67-5-705.

SECTION 4. That the provisions of the Business Tax Act, Tennessee Code Annotated section 67-4-701, et seq., relative to the authorization of local taxes upon the privilege of engaging in certain types of business activities be and are hereby adopted by reference, and there is hereby levied a Business Tax on all

businesses taxable by municipalities under Chapter 387, Public Acts of 1971, as amended, at the maximum rates specified therein. The Tennessee Department of Revenue shall collect the Business Tax on behalf of the City as authorized in T.C.A. § 67-4-703(a). The City Treasurer is authorized and directed to collect such fees and taxes as are authorized by said Act to be collected by the City of Chattanooga, a municipality, together with such interest and penalties as may become due thereon, at the maximum rate provided by law. The City Treasurer is hereby authorized and directed, in accordance with the Business Tax Act, to register new businesses located within the City and collect a fee of Fifteen Dollars (\$15.00) for issuance of an initial business license upon the City Treasurer's receipt of the application, together with any other information reasonably required, and to issue such license at the time of registration. The City Treasurer is designated as the City official responsible for the registration of businesses located within the City of Chattanooga.

SECTION 5. That the budgets of the various departments, agencies, boards, commissions, offices, divisions, or branches of Municipal Government for the fiscal year beginning July 1, 2026, are fixed as hereafter set out; and the amount so fixed for each is hereby appropriated out of the estimated revenue for said year for the use of that department, agency, board, commission, office, division, branch of government, to-wit:

	FY25 Actual	FY26 Projected	FY27 Proposed
General Government & Supported Agencies	\$135,917,300	\$90,188,290	\$95,301,331
Executive Department	6,722,388	7,733,259	7,680,905
Department of Finance & Administration	7,678,033	7,658,162	9,690,241
Department of Human Resources	3,827,708	2,579,639	3,174,323
Department of Community Development	9,516,298	13,956,095	14,915,526
Department of Police	89,972,119	103,105,312	95,409,483
Department of Fire	66,713,546	77,125,025	84,588,216
Department of Public Works	46,828,225	50,126,579	52,563,247
Department of Parks & Outdoors	16,345,492	16,293,508	15,613,404
Department of Early Learning	3,100,591	2,200,183	2,308,362
Department of City Planning	729,548	618,136	503,047
Department of Community Engagement	1,609,905	-	-

	FY25 Actual	FY26 Projected	FY27 Proposed
Department of Economic Development	5,099,176	11,166,929	12,231,915
Department of Constituent Services (OCS)	1,845,815	-	-
SUBTOTAL	\$395,906,143	\$382,751,117	\$393,980,000
 Golf Course	 \$2,686,687	 \$2,880,647	 \$2,990,566
 TOTAL GENERAL FUND	 \$398,592,830	 \$385,631,764	 \$396,970,566
 Estimated Incr(Decr) in Fund Balance	 -\$41,634,611	 \$11,522,107	 -
Beginning Unassigned Fund Balance July 1	\$160,757,221	\$119,122,610	\$130,644,717
Ending Unassigned Fund Balance June 30	\$119,122,610	\$130,644,717	\$130,644,717
Ending Unassigned Fund Balance (% of Revenue)	33.54%	32.90%	32.91%
Ending Unassigned Fund Balance (% of Total Approp.)	29.89%	33.88%	32.91%
 DEPARTMENT OF EXECUTIVE BRANCH			
Executive Office Administration	\$3,153,613	\$3,374,846	\$3,358,132
Innovation Funding	-	379,715	137,924
Mayors Council Groups	-	5,000	4,300
Office of Community Health	980,944	-	-
Community Safety and Gun Violence Prevention	865,989	-	-
Family Justice Center	1,042,778	1,108,291	1,158,376
Mayor Communications	666,284	535,613	579,326
Office of Constituent Services	12,779	255,265	264,105
311 Call Center	-	1,539,695	1,579,807
OCS Neighborhood Services	-	534,833	598,935
TOTAL	\$6,722,388	\$7,733,259	\$7,680,905
 DEPARTMENT OF FINANCE & ADMINISTRATION			
City General Tax Revenue	\$44,560	\$44,544	-
Finance Office	3,939,778	3,770,051	4,131,343
Capital Planning	-	203,488	266,960
Grants and Opportunities	498,141	571,093	607,327
Purchasing	-	-	1,438,408
City Treasurer	1,625,559	1,643,635	1,849,566
Delinquent Tax	188,484	162,236	149,000
Land Bank Surplus Property Sale	59,283	-	-
City Court Clerk's Office	1,322,229	1,263,115	1,247,637

	FY25 Actual	FY26 Projected	FY27 Proposed
TOTAL	\$7,678,033	\$7,658,162	\$9,690,241
DEPARTMENT OF HUMAN RESOURCES			
Human Resources Admin	\$1,848,899	\$1,885,404	\$2,435,592
Employee Training	183,173	259,869	321,924
Employees Insurance Office	567,734	434,366	416,807
Employees Safety Program	204,302	-	-
Risk Management	903,350	-	-
On Job Injury Admin	120,250	-	-
TOTAL	\$3,827,708	\$2,579,639	\$3,174,323
DEPARTMENT OF COMMUNITY DEVELOPMENT			
Office of Family Empowerment	\$452,124	\$464,358	\$291,774
Administration	1,034,887	961,798	1,574,468
Community Centers Administration	643,409	733,199	994,356
Kids Kamp	371,806	480,765	469,000
Avondale Community Center	65,042	57,036	58,900
Brainerd Community Center	103,575	97,434	91,500
Carver Community Center	43,819	49,079	47,500
East Chattanooga Community Center	36,516	39,000	36,500
East Lake Community Center	57,360	52,450	58,900
Jessie Igou (Eastdale) Community Center	38,667	31,803	32,000
First Centenary Community Center	8,030	9,263	8,500
Frances B. Wyatt Community Center	25,302	29,598	30,000
Glenwood Community Center	69,044	63,850	61,500
John A. Patten Community Center	39,971	45,500	45,500
North Chattanooga Community Center	27,256	31,122	26,500
Shepherd Community Center	68,299	51,300	48,000
South Chattanooga Community Center	108,013	89,476	89,500
Tyner Community Center	41,474	39,770	41,000
Washington Hills Community Center	42,522	44,295	45,400
Westside Community Center	9,800	12,012	5,500
Hixson Community Center	61,196	47,700	46,100
Cromwell Community Center	11,010	8,906	-
North River Center Programs	45,397	47,730	47,100
Senior Center Programs	-	128,000	145,000
Heritage House Programs	9,984	16,125	14,600

	FY25 Actual	FY26 Projected	FY27 Proposed
Community Development Neighborhood Services	179	-	-
Public Communication	93,774	139,512	139,554
Community Center Staffing	6,006,173	6,324,808	6,551,493
Aquatics	1,669	488,524	678,848
Community Engagement	-	843,015	765,584
Community Health	-	1,085,573	1,213,241
Community Safety and Gun Violence Prevention	-	1,443,094	1,257,708
TOTAL	\$9,516,298	\$13,956,095	\$14,915,526

DEPARTMENT OF POLICE

Chief of Police	\$2,498,618	\$2,190,918	\$2,325,876
Professional Standards	1,920,117	2,173,708	2,616,923
Neighborhood Policing	32,431,187	43,544,615	38,858,090
Community Outreach Policing	743,859	608,932	868,156
Police Special Operations	5,869,358	6,689,132	10,968,352
Investigative Services Command	1,647,225	1,014,493	-
Investigation I	8,459,509	9,116,555	11,006,929
Investigation II	3,587,199	5,361,748	9,947,585
Special Victims Unit at FJC	1,940,400	-	-
Police Admin & Support Service Command	2,596	-	-
Police Records & Property	1,665,172	2,125,171	-
Police Training Recruiting	7,577,950	9,913,311	8,670,345
Police Finance & Organizational Learning	12,341	670,489	9,565,811
Police Facilities & Fleet	8,381,293	8,667,608	-
Real Time Intelligence Center (RTIC)	1,397,990	-	-
Police HR	648,975	583,974	-
Police Victim Services	419,808	518,400	581,416
Police Technology	2,068,445	1,315,932	-
Police Property and Evidence	597,667	-	-
Police Communications Center	5,983,596	6,385,575	-
Animal Services CPD	2,118,813	2,224,752	-
TOTAL	\$89,972,119	\$103,105,312	\$95,409,483

DEPARTMENT OF FIRE

Fire Administration	\$11,702,863	\$10,566,143	\$10,762,664
Fire Operations	53,469,314	66,558,883	73,825,552
Fire Station # 1	12,236	-	-

	FY25 Actual	FY26 Projected	FY27 Proposed
Fire Station # 3	12,823	-	-
Fire Station # 4	9,447	-	-
Fire Station # 5	2,672	-	-
Fire Station # 6	10,792	-	-
Fire Station # 7	816	-	-
Fire Station # 8	2,469	-	-
Fire Station # 9	10,864	-	-
Fire Station # 10	9,855	-	-
Fire Station # 11	408	-	-
Fire Station # 12	7,416	-	-
Fire Station # 13	2,810	-	-
Fire Station # 14	11,238	-	-
Fire Station # 15	816	-	-
Fire Station # 16	8,627	-	-
Fire Station # 17	3,660	-	-
Fire Station # 19	816	-	-
Fire Station # 20	2,932	-	-
Fire Station # 21	3,932	-	-
Fire Station # 22	19,611	-	-
Fire Tactical Services	2,859	-	-
Fire Training Division	790,076	-	-
Fire Marshall Staff	5,676	-	-
Fire Logistics & Technology	608,518	-	-
TOTAL	\$66,713,546	\$77,125,025	\$84,588,216

DEPARTMENT OF PUBLIC WORKS

Public Works Administration	\$1,109,516	\$1,216,518	\$1,429,583
City Engineer	1,763,581	1,978,304	2,106,089
Field Surveyors	131,505	155,822	152,915
Facilities Management	504,088	464,146	461,091
Mail Room	155,330	192,315	187,882
Downtown Campuses Building Maintenance	1,914,464	1,797,333	2,327,974
Storage on Main Street	8,008	-	-
Summer Youth Worker Program	6,073	14,717	55,000
Scenic Cities Beautiful	111,859	-	-
Comm Dev Facilities Maintenance	382,421	204,607	350,000
Parks and Outdoors Facilities Maintenance	245,134	153,954	200,000
Public Works Utilities	208,834	225,221	198,535

	FY25 Actual	FY26 Projected	FY27 Proposed
Solid Waste Disposal	5,866,776	6,188,235	4,850,000
SM Admin	1,394,101	1,571,198	1,472,629
SM Emergency	864,403	924,408	1,006,853
SM Central Business District	354,838	346,293	430,704
SM Street Cleaning Crews	1,249,997	1,648,633	1,413,062
SM Mowing Tractors and Leaf Collection	1,498,557	1,058,320	1,906,068
SM Street Sweeping	668,676	660,097	750,229
Brush Pick-up	1,846,160	1,896,397	1,973,125
Garbage Pick-up	6,920,436	7,607,281	8,009,893
Trash Flash Pick-up	729,667	924,411	711,088
Recycle Pick-up	1,188,228	1,252,124	1,496,975
Refuse Collection Centers	656,973	954,759	944,327
Container Management	748,806	772,520	732,850
Encampment Cleanup	85,672	85,108	36,500
Recycling Centers	-	-	754,477
Forestry Operations	981,769	821,489	1,139,206
Development Review & Permitting	3,944,515	4,298,174	4,771,175
Board of Plumbing Examiners	439	375	-
Board of Electrical Examiners	2,862	850	-
Board of Mechanical Examiners	-	300	-
Board of Gas Fitters	-	300	-
Board of Appeals & Variances	15,257	13,478	-
Code Enforcement	2,265,569	2,960,840	2,541,623
Back Tax Properties Abatement	100,294	16,224	103,000
Short Term Vacation Rental Inspections	160,837	96,555	198,197
Forestry Management	-	119,271	148,148
Traffic Operations	306,544	287,050	-
Transportation Administration	2,077,303	1,866,186	2,004,230
Smart Cities Operations	4,498,177	5,755,030	5,108,049
Street & Traffic Design and Engineering	1,860,556	1,597,736	2,591,770
TOTAL	\$46,828,225	\$50,126,579	\$52,563,247
DEPARTMENT OF PARKS & OUTDOORS			
Parks & Outdoors Administration	\$1,585,571	\$1,408,237	\$1,176,258
Supportive Services	825,002	927,433	906,706
Sports Programs	662,630	593,458	624,503
Parks & Outdoors Aquatics	494,243	25,895	-
Champion's Club	446,076	469,520	538,097

	FY25 Actual	FY26 Projected	FY27 Proposed
Summit of Softball	673,607	770,343	773,802
Parks & Outdoors Kids Kamp	320	-	-
Parks & Outdoors Communication	294,964	367,675	516,069
Parks & Outdoors Recreation Admin	1,158,329	1,269,239	1,314,297
Therapeutic Programs	429,820	459,644	495,097
Fitness Center	316,177	413,231	323,948
Skate Park	37,043	35,544	44,152
Outdoor Chattanooga	577,033	653,823	802,531
Special Events	689,649	635,351	-
Parks Administration	833,697	841,606	858,774
Park Maint - Parks Playgrounds & Facilities	239,664	225,902	255,398
Park Maint - Buildings and Structures	245,710	284,999	319,247
Park Maint - City Wide Park Maintenance	1,725,367	1,892,163	2,121,697
HamCty Shared Parks Maint	3,922,876	3,804,665	3,792,828
Chattanooga Zoo at Warner Park	750,000	752,496	750,000
Public Art Admin {Gen Fd}	437,715	462,285	-
TOTAL	\$16,345,492	\$16,293,508	\$15,613,404
DEPARTMENT OF EARLY LEARNING			
Early Learning Administration	\$762,150	\$800,919	\$894,990
Youth Development	1,073,750	-	-
Office of Early Learning	320,194	332,358	325,020
Community Forward	944,497	1,066,906	1,088,352
TOTAL	\$3,100,591	\$2,200,183	\$2,308,362
DEPARTMENT OF CITY PLANNING			
Administration	\$729,507	\$618,136	\$503,047
Strategic Capital Planning	40	-	-
TOTAL	\$729,548	\$618,136	\$503,047
DEPARTMENT OF COMMUNITY ENGAGEMENT			
Administration	\$1,046,534	-	-
ECE Neighborhood Services	563,371	-	-
TOTAL	\$1,609,905	\$0	\$0
DEPARTMENT OF ECONOMIC DEVELOPMENT			
Administration	\$1,435,284	\$3,248,353	\$2,538,217
Office of Economic Development	-	-	1,292,942

	FY25 Actual	FY26 Projected	FY27 Proposed
Economic Development Housing	37,000	5,115,533	5,389,379
Workforce Development	752,461	-	-
Shared Maint ED Arts & Culture	-	-	388,055
ED Special Events	-	-	806,547
Economic Opportunity Housing Access	2,744	-	-
ED - Homeless and Supportive Housing	2,870,588	2,803,043	1,816,775
ED - Homeless and Housing Programs	1,100	-	-
TOTAL	\$5,099,176	\$11,166,929	\$12,231,915

DEPARTMENT OF CONSTITUENT SERVICES

Administration	\$234,807	-	-
Office of Performance Management & Open Data	227,729	-	-
311 Call Center	759,255	-	-
Office of Constituent Services	49,416	-	-
OCS 311 Call Center	574,607	-	-
TOTAL	\$1,845,815	\$0	\$0

Golf Course

Brainerd	\$1,459,062	\$1,537,852	\$1,563,881
Brown Acres	\$1,227,625	\$1,342,795	\$1,426,685
	\$2,686,687	\$2,880,647	\$2,990,566

SECTION 5(a). GENERAL GOVERNMENT & SUPPORTED AGENCIES. The initials "A.O." as they appear in this Section, or elsewhere in the Ordinance, shall mean "Appropriation Only" which is hereby defined to mean that the amount as is shown being appropriated is only the appropriation of the City toward the total budget of such department, agency, board, commission, office or division or branch of government and is not to be construed to mean that such amount is its total budget or appropriation. The initials "A.S.F." as they appear in this Section, or elsewhere in this Ordinance, shall mean "Appropriation to Special Fund" which is hereby defined to mean that the amount as is shown being appropriated is to a Special Fund that will not revert to the General Fund at the end of the fiscal year.

		FY25	FY26	FY27
		Actual	Projected	Proposed
City Council		\$779,185	\$942,237	\$964,493
City Judges Division 1		585,877	631,624	657,649
City Attorney Operations		2,193,031	2,019,261	2,643,863
Internal Audit		817,517	895,590	932,974
Technology Services		15,994,684	17,667,061	21,639,137
Purchasing		1,018,083	1,593,634	-
Air Pollution Control Bureau	A.S.F.	330,168	338,408	330,168
ArtsBuild	A.O.	-	-	235,000
Bessie Smith Cultural Center	A.O.	-	-	90,000
Bessie Smith Cultural Center Bldg Maintenance	A.S.F.	107,947	97,540	117,156
Council for Alcohol and Drug Abuse Services Inc.	A.O.	-	-	75,000
CARTA Subsidy	A.O.	5,800,000	7,645,000	8,395,000
Chambliss Center for Children	A.O.	-	-	150,000
Chatt Area Food Bank	A.O.	-	-	100,000
Chatt Regional Homeless Coalition,Inc.	A.O.	-	-	861,000
Chattanooga Business and Entertainment	A.O.	-	-	30,000
Chattanooga Design Studio	A.O.	-	70,000	-
Chattanooga Neighborhood Enterprise	A.O.	-	500,000	400,000
Chattanooga Public Library	A.S.F.	7,435,669	7,831,350	8,090,668
Children's Advocacy Center of Hamilton County	A.O.	-	-	93,000
Community Development Fund (OFE Grant Suppl.)	A.S.F.	55,000	30,000	30,000
Community Haven	A.O.	-	750,000	560,000
Creative Discovery Museum	A.O.	-	-	25,000
Enterprise South Nature Park (Hamilton County)	A.O.	831,045	1,197,180	962,547
Grace Impact Center	A.O.	-	-	200,000
Habitat for Humanity of Chattanooga	A.O.	-	100,000	-
Human Services (OEL Grant Supplement)	A.S.F.	492,300	480,000	480,000
La Paz De Dios	A.O.	-	-	100,000
LAUNCH	A.O.	-	-	100,000
LifeSpring Community Health	A.O.	-	-	75,000
Montessori Elementary at Highland Park	A.O.	-	-	100,000
NAACP Chattanooga-Hamilton County Branch	A.O.	-	-	20,000
Partnership Family & Child & Adult	A.O.	-	150,000	175,000
Purpose Point	A.O.	-	150,000	-
Regional Planning Agency	A.S.F.	2,480,256	2,583,047	2,747,780
Signal Centers Inc.	A.O.	-	-	600,000
Team Mentoring	A.O.	-	-	67,000
Tennessee RiverPark (Hamilton County)	A.O.	1,343,017	1,323,515	1,186,562

	FY25 Actual	FY26 Projected	FY27 Proposed
Economic Development Capital Projects	\$9,500,000	\$9,000,000	\$7,000,000
CARTA A.O.	500,000	-	-
Chattanooga Chamber Foundation A.O.	600,000	670,000	600,000
Enterprise Center A.O.	1,690,000	1,700,000	1,700,000
Public Edu. Foundation STEP-UP Chatt. A.O.	75,000	50,000	-
UTC Center for Regional Economic Research A.O.	80,000	40,000	80,000
Thrive Regional Partnership A.O.	80,000	80,000	115,000
Carter Street Corporation A.O.	-	200,000	200,000
Company Lab (CoLab) A.O.	-	175,000	250,000
RISE Chattanooga A.O.	-	175,000	200,000
Preserve Chattanooga A.O.	-	-	30,000
Appropriation to IDB	-	-	1,150,000
Appropriation to HEB	-	-	2,000,000
Chattanooga Quantum Collaborative	100,000	100,000	275,000
Contingency	-	150,000	260,000
Hamilton County Trustee Fee	193,962	200,603	200,000
Tourist Development Zone	5,246,956	5,933,147	-
SRC Lease Payments	734,254	1,181,853	7,220,000
Total	\$18,800,171	\$19,655,603	\$21,280,000

Estimated Incr(Decr) in Fund Balance	\$5,984,950	\$6,469,798	\$(1,180,000)
Beginning Fund Balance July 1	\$20,652,401	\$26,637,351	\$33,107,149
Ending Fund Balance June 30	\$26,637,351	\$33,107,149	\$31,927,149
Ending Fund Balance as a % of Revenue	107.47%	126.72%	158.84%
Ending Fund Balance as a % of Total Appropriations	141.69%	168.44%	150.03%

2030 HUMAN SERVICES - OFFICE OF EARLY LEARNING

ESTIMATED REVENUE

Federal	\$15,548,720	\$15,675,428	\$15,699,026
City of Chattanooga - Transfer In (Headstart)	492,300	350,000	350,000
City of Chattanooga - Transfer In (FGP)	350,000	130,000	130,000
Total	\$16,391,020	\$16,155,428	\$16,179,026

APPROPRIATIONS

Administration	\$85,108	-	-
Headstart Supplement	350,000	350,000	350,000
FGP Supplement	-	130,000	130,000

		FY25	FY26	FY27
		<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
Transform Ministries	A.O.	-	-	50,000
United Way of Greater Chattanooga		467,500	455,000	455,000
Debt Service Fund	A.S.F	21,366,399	21,653,113	21,852,113
Capital Improvements	A.S.F	46,907,500	13,350,000	-
Election Expense		284,406	45,000	45,000
City Code Revision		-	3,500	5,000
Unemployment Insurance		65,848	70,000	97,000
Contingency Fund Appropriation		19,778,218	188,986	3,195,104
HCS EdConnect	A.O.	-	658,864	-
Renewal & Replacement		835,887	1,020,018	1,500,000
Audits, Dues & Surveys		158,051	101,603	175,000
Intergovernmental Relations		436,539	445,000	475,000
911 Emergency Services Contract		-	-	6,525,375
McKamey Animal Services Contract		-	-	2,335,999
City Water Quality Management Fees		710,890	763,302	750,000
Liability Insurance Premiums	A.S.F.	1,000,000	1,000,000	1,000,000
Edu. Contribution (per TCA 57-4-306)		2,887,801	2,931,743	2,931,743
Enterprise South Indust. Park Admin.		2,483	5,000	5,000
Technology Replacement Fund Allocation	A.S.F.	750,000	500,000	650,000
Tuition Assistance Program		2,000	1,714	20,000
TOTAL		\$135,917,300	\$90,188,290	\$95,301,331

SECTION 6. That there be and is hereby established a budget for each of the following special funds for

Fiscal Year 2026-2027

	FY25	FY26	FY27
	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
1111 ECONOMIC DEVELOPMENT			
ESTIMATED REVENUE			
Local Option Sales Tax	\$19,167,799	\$19,869,051	\$19,900,000
Local Option Tourist Development Zone	5,246,956	5,933,147	-
Investment Income	141,944	132,000	-
Ham Co Local Option Out of State Sales Tax	228,422	191,203	200,000
Total	\$24,785,121	\$26,125,401	\$20,100,000

APPROPRIATIONS

	FY25 Actual	FY26 Projected	FY27 Proposed
Headstart	15,356,737	15,203,473	15,203,473
Foster Grandparents	541,983	471,955	495,553
Total	\$16,333,828	\$16,155,429	\$16,179,026
Estimated Incr(Decr) in Fund Balance	\$57,192	-	-
Beginning Fund Balance July 1	\$679,153	\$736,345	\$736,345
Ending Fund Balance June 30	\$736,345	\$736,345	\$736,345
Ending Fund Balance as a % of Revenue	4.49%	4.56%	4.55%
Ending Fund Balance as a % of Total Appropriations	4.51%	4.56%	4.55%

2040 NARCOTICS FUND

ESTIMATED REVENUE

Confiscated Narcotics Funds	\$271,049	\$255,000	\$250,000
Fines, Forfeitures and Penalties	24,926	20,000	-
Other	17,580	-	\$250,000
Total	\$313,555	\$275,000	\$500,000

APPROPRIATIONS

Operations	\$146,516	\$136,761	\$500,000
Total	\$146,516	\$136,761	\$500,000

Estimated Incr(Decr) in Fund Balance	\$167,039	\$138,239	-
Beginning Fund Balance July 1	\$1,802,848	\$1,969,887	\$2,108,126
Ending Fund Balance June 30	\$1,969,887	\$2,108,126	\$2,108,126
Ending Fund Balance as a % of Revenue	628.24%	766.59%	421.63%
Ending Fund Balance as a % of Total Appropriations	1344.49%	1541.47%	421.63%

2042 FEDERAL ASSET FORFEITURE FUND

ESTIMATED REVENUE

Federal	\$121,024	\$10,000	\$10,000
State	2,246	10,000	10,000
Other	55,011	-	-
Total	\$178,281	\$20,000	\$20,000

APPROPRIATIONS

Operations	-	-	\$20,000
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	FY25 Actual	FY26 Projected	FY27 Proposed
Total	-	-	\$20,000
Estimated Incr(Decr) in Fund Balance	\$178,281	\$20,000	-
Beginning Fund Balance July 1	\$533,033	\$711,314	\$731,314
Ending Fund Balance June 30	\$711,314	\$731,314	\$731,314
Ending Fund Balance as a % of Revenue	398.98%	3656.57%	3656.57%
Ending Fund Balance as a % of Total Appropriations	0.00%	0.00%	3656.57%

2050 STATE STREET AID

ESTIMATED REVENUE

State Shared Ops St Aid 1989 Amended Gas Tax	\$514,615	\$525,163	\$545,000
State Shared Ops Street Aid Gas Tax	3,283,383	3,354,420	3,455,000
State Shared Ops Street Aid Add 3 Cent Tax	950,233	969,710	1,000,000
State Shared Ops St Aid 2017 Improve Act Gas Tax	1,653,838	1,690,174	1,735,000
State Shared Transportation	82,500	106,757	100,000
Other	626,906	500,000	400,000
Total	\$7,111,476	\$7,146,223	\$7,235,000

APPROPRIATIONS

Operations	\$6,649,861	\$6,356,969	\$7,070,000
Transfer Out - Public Works Capital	1,000,000	2,256,300	1,800,000
Total	\$7,649,861	\$8,613,269	\$8,870,000

Estimated Incr(Decr) in Fund Balance	(\$538,384)	(\$1,467,046)	(\$1,635,000)
Beginning Fund Balance July 1	7,572,740	\$7,034,355	\$5,567,309
Ending Fund Balance June 30	\$7,034,355	\$5,567,309	\$3,932,309
Ending Fund Balance as a % of Revenue	98.92%	77.91%	54.35%
Ending Fund Balance as a % of Total Appropriations	91.95%	64.64%	44.33%

2060 COMMUNITY DEVELOPMENT FUND (OFE)

ESTIMATED REVENUE

Federal and State	\$10,212,455	\$5,780,443	\$5,874,990
OFE-State Appropriation	25,050	25,050	25,050
City of Chatt-Transfer In (Comm Assist Gen Relief)	25,000	30,000	30,000
Miscellaneous/Other	610,528	-	-
Total	\$10,873,034	\$5,835,493	\$5,930,040

	FY25 Actual	FY26 Projected	FY27 Proposed
APPROPRIATIONS			
Community Development Block Grant (CDBG)	3,662,740	1,541,191	1,560,050
Home Investment Programs	1,287,474	953,809	771,577
Emergency Shelter Programs	666,841	135,375	-
Low Income Energy Assistance Program (LIHEAP)	3,880,257	1,850,068	2,709,447
Community Services Block Grant (CSBG)	594,781	800,000	833,916
Chattanooga Neighborhood Enterprise (Homeless & Housing)	405,800	500,000	-
OFE - State Appropriation	24,569	25,050	25,050
Comm. Assist City General Relief (City Approp)	25,000	30,000	30,000
Other Programs	357,463	-	-
Transfers	(55,000)	-	-
Total	\$10,849,925	\$5,835,493	\$5,930,040
Estimated Incr(Decr) in Fund Balance	\$23,109	-	-
Beginning Fund Balance July 1	\$3,609,003	\$3,632,112	\$3,632,112
Ending Fund Balance June 30	\$3,632,112	\$3,632,112	\$3,632,112
Ending Fund Balance as a % of Revenue	33.40%	62.24%	61.25%
Ending Fund Balance as a % of Total Appropriations	33.48%	62.24%	61.25%

2070 HOTEL/MOTEL TAX FUND

ESTIMATED REVENUE

Occupancy Tax	\$9,065,694	\$9,396,925	\$9,290,000
Vacation Rentals	1,035,557	923,109	920,000
Interest Revenue	456,591	253,003	186,000
Total	\$10,557,842	\$10,573,037	\$10,396,000

APPROPRIATIONS

Hotelier Collection Fee	\$113,641	\$103,477	\$204,000
Hamilton County Accounting Fee	166,485	180,616	182,800
Public Works Capital Fund	3,500,000	7,300,000	-
Chattanooga Tourism A.O.	750,000	1,050,000	2,200,000
Chattanooga Tourism - FIFA A.O.	-	-	600,000
Chattanooga-Hamilton County History Experience A.O.	-	-	250,000
General Government Capital	200,000	-	50,000
Parks & Outdoors Capital	3,800,000	1,901,271	5,030,000

	FY25 Actual	FY26 Projected	FY27 Proposed
Contingency	-	-	850,000
Debt Service	4,029,452	4,090,000	4,109,200
Other	-	200,000	-
Total	\$12,559,578	\$14,825,364	\$13,476,000
Estimated Incr(Decr) in Fund Balance	(\$2,001,736)	(\$4,252,327)	(3,080,000)
Beginning Fund Balance July 1	\$12,633,291	\$10,631,555	\$6,379,228
Ending Fund Balance June 30	\$10,631,555	\$6,379,228	\$3,299,228
Ending Fund Balance as a % of Revenue	100.70%	60.33%	31.74%
Ending Fund Balance as a % of Total Appropriations	84.65%	43.03%	24.48%

3100 DEBT SERVICE FUND**ESTIMATED REVENUE**

General Fund	\$21,366,399	\$21,654,113	\$21,853,113
Hotel/Motel Tax	4,029,452	4,060,129	4,109,203
Other Sources-Golf Course	85,566	85,566	85,566
Total	\$25,481,417	\$25,799,808	\$26,047,882

APPROPRIATIONS

Principal	\$18,615,944	\$19,213,240	\$19,055,494
Interest	6,416,719	5,680,358	6,892,388
Bank Service Charges	4,754	997	100,000
Total	\$25,037,417	\$24,894,595	\$26,047,882

Estimated Incr(Decr) in Fund Balance	\$444,000	\$905,213	-
Beginning Fund Balance July 1	\$3,687,491	\$4,131,491	\$5,036,704
Ending Fund Balance June 30	\$4,131,491	\$5,036,704	\$5,036,704
Ending Fund Balance as a % of Revenue	16.21%	19.52%	19.34%
Ending Fund Balance as a % of Total Appropriations	16.50%	20.23%	19.34%

6010 WASTE WATER FUND**ESTIMATED REVENUE**

Sewer Service Charges	\$106,145,838	\$111,119,299	\$115,075,000
Industrial Surcharges	2,982,725	2,797,167	2,820,000
Septic Tank Charges	820,238	666,862	700,000

Wheelage and Treatment:

	FY25 Actual	FY26 Projected	FY27 Proposed
Hamilton County, TN	4,123,125	3,475,292	3,545,000
Lookout Mountain, TN	381,165	291,688	306,200
Lookout Mountain, GA	165,204	188,257	197,600
Walker County, GA	2,448,724	1,754,581	1,800,000
Collegedale, TN	1,118,440	1,324,497	1,350,000
Soddy-Daisy, TN	566,113	481,692	505,000
East Ridge, TN	3,613,700	3,296,668	3,450,000
Windstone	64,985	69,224	72,500
Rossville, GA	901,780	714,820	750,000
Red Bank, TN	1,637,168	1,251,143	1,300,000
Northwest Georgia	3,043,553	2,641,712	2,500,000
Catoosa-Ringgold, GA	1,010,909	1,083,981	1,100,000
Dade County, GA	27,436	31,998	32,000
Industrial User Permits	48,080	52,940	47,500
Industrial User Fines	11,500	-	-
Garbage Grinder Fees	326,220	291,756	124,740
Other Revenue/Charges	1,991,049	46,871	502,640
Operating Revenue:	\$131,427,953	\$131,580,448	\$136,178,180
Interest Earnings	\$4,390,653	\$3,016,227	\$500,000
SRF Notes Issued	1,290,834	\$83,414,983	-
Total Revenues	\$137,109,440	\$134,596,675	\$136,678,180

APPROPRIATIONS

Operations & Maintenance:

Administration	\$7,328,182	\$7,781,587	\$9,359,233
Laboratory	1,176,099	1,000,215	1,365,889
Engineering	1,964,072	2,209,997	2,466,693
Plant Maintenance	11,527,989	10,588,659	13,598,519
Sewer Maintenance	10,756,040	16,673,494	17,983,468
Moccasin Bend - Liquid Handling	17,572,890	16,314,879	15,888,316
Inflow & Infiltration	2,240,324	-	-
Safety & Training	330,447	264,454	456,643
Pretreatment/Monitoring	1,123,980	1,274,094	1,400,097
Moccasin Bend - Solid Handling	4,924,576	4,251,984	5,218,814
Moccasin Bend - Landfill Handling	3,595,176	5,000,000	5,000,400
Combined Sewer Overflow	555,306	1,041,990	649,250
Inventory Moc Bend	1,214,020	-	-

	FY25 Actual	FY26 Projected	FY27 Proposed
Pump Station Operations	1,599,046	1,539,147	1,738,738
Equalization Station	146,125	122,397	150,000
Contingency	2,435,210	2,435,210	2,000,000
Total Operations & Maintenance	\$68,489,482	\$70,498,107	\$77,276,060
Pumping Stations:			
Total Pumping Stations	3,696,522	1,814,361	3,504,850
Total Ops, Maint. & Pumping Stations	\$72,186,004	\$72,312,468	\$80,780,910
Capital Improvement			
Appropriation to Capital	\$61,250,000	\$2,000,000	\$61,800,000
Transfer to Consent Decree	1,561,810	57,100,000	42,000,000
Total	\$62,811,810	\$59,100,000	\$103,800,000
Debt Service			
Principal	\$12,586,372	\$10,595,235	\$10,758,527
Interest	2,840,232	2,734,645	5,463,735
Bank Fees	145,115	153,172	153,172
Sub Total Debt Service	\$15,571,719	\$13,483,052	\$16,375,434
Total	\$150,569,533	\$144,895,520	\$200,956,344
Adjustments Modified to Accrual			
Principal	(\$12,586,372)	(\$10,595,235)	(\$10,758,527)
Depreciation	14,386,900	14,818,507	15,263,062
	\$1,800,528	\$4,223,272	\$4,504,535
Total w/ Adjustments	\$152,370,061	\$149,118,792	\$205,460,879
Estimated Incr(Decr) in Fund Balance	(\$15,260,621)	(\$14,522,117)	(\$68,782,699)
Beginning Fund Balance July 1	\$139,828,627	\$124,568,006	\$110,045,889
Ending Fund Balance June 30	\$124,568,006	\$110,045,889	\$41,263,190
Ending Fund Balance as a % of Revenue	90.85%	81.76%	30.19%
Ending Fund Balance as a % of Total Appropriations	81.75%	73.80%	20.08%

6020 SOLID WASTE & SANITATION FUND

ESTIMATED REVENUE

	FY25 Actual	FY26 Projected	FY27 Proposed
Landfill Tipping Fees	\$1,546,306	\$1,400,000	\$1,450,000
City Tipping Fees	4,700,000	4,386,668	3,600,000
Permits	(4,204)	-	-
Sale of Property / Scrap	25,819	6,000	-
Miscellaneous	62,507	83,120	50,200
Total	\$6,330,427	\$5,875,788	\$5,100,200

APPROPRIATIONS

Recycling Center	\$1,088,735	\$1,282,608	-
Waste Disposal – Birchwood & Summit Monitoring	34,935	423,681	50,000
Waste Disposal – City Landfill	2,423,427	2,764,550	4,470,159
Compost Waste Center	800,744	744,472	869,820
Principal	614,818	400,000	648,810
Interest	56,520	130,481	303,107
Bank Fees	128	100	65
Capital Improvement	235,617	191,429	-
Household Hazardous Waste	132,762	107,631	158,239
Total	\$5,387,686	\$6,044,952	\$6,500,200

Estimated Incr(Decr) in Fund Balance	\$942,741	(\$169,164)	(\$1,400,000)
Beginning Fund Balance July 1	\$7,750,171	\$8,692,912	\$8,523,748
Ending Fund Balance June 30	\$8,692,912	\$8,523,748	\$7,123,748
Ending Fund Balance as a % of Revenue	137.32%	145.07%	139.68%
Ending Fund Balance as a % of Total Appropriations	161.35%	141.01%	109.59%

6030 STORM WATER FUND

ESTIMATED REVENUE

Stormwater Fee	\$35,483,556	\$35,223,139	\$35,590,000
Stormwater Permits	616,285	685,058	540,000
Revenue Adjustments/ Bad Debt Expense	(2,527,260)	-	-
Interests	3,381,371	1,422,770	2,565,000
Other	7,233	1,500	-
Total	\$36,961,185	\$37,332,467	\$38,695,000

APPROPRIATIONS

Stormwater Management Administration	\$4,292,135	\$5,068,901	\$5,750,703
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	FY25 Actual	FY26 Projected	FY27 Proposed
Stormwater Maintenance & Operations	9,622,006	9,987,349	13,465,703
Stormwater Site Development	1,402,318	1,613,451	1,833,064
Stormwater Engineering & Project Management	1,852,489	2,019,593	2,548,377
Stormwater Public Education	163,474	335,549	366,310
Renewal & Replacement	75,767	56,841	-
Brainerd Levee 1, 2, 3	-	9,000	25,000
Stormwater Orchard Storm Station	-	17,125	42,200
Minor Storm Stations	960,956	382	7,000
Stormwater Green Infrastructure Maintenance	-	1,157,758	1,492,838
Stormwater Forestry	167,942	339,920	600,085
Principal	1,305,914	1,310,247	1,194,801
Interest	361,343	304,120	244,888
Bank Service Charges	411	829	300
Appropriation to Capital Project Fund	10,506,926	11,871,150	17,497,731
Total	\$30,711,680	\$34,092,215	\$45,069,000

Estimated Incr(Decr) in Fund Balance	\$6,249,505	\$3,240,252	(\$6,374,000)
Beginning Fund Balance July 1	\$70,216,140	\$76,465,645	\$79,705,897
Ending Fund Balance June 30	\$76,465,645	\$79,705,897	\$73,331,897
Ending Fund Balance as a % of Revenue	206.88%	213.50%	189.51%
Ending Fund Balance as a % of Total Appropriations	248.98%	233.80%	162.71%

6070 TENNESSEE VALLEY REGIONAL COMMUNICATION SYSTEM

ESTIMATED REVENUE

Federal Maintenance Fees	\$41,097	\$45,167	\$46,230
Ham Co Ops Radio & Electronics	249,016	248,000	266,526
State Maintenance Fee	25,688	32,441	26,291
Other Government Maintenance Fee	1,226,346	1,320,000	1,439,899
TVRCS Other Government Capital Replacement	-	60,000	60,000
Mobile Communications Services	207,643	206,632	222,748
Outside Maintenance Fee	49,047	52,775	51,617
TVRCS Parts Resale	-	13,500	-
Miscellaneous Revenue	34,024	-	-
Total	\$1,832,859	\$1,978,515	\$2,113,311

APPROPRIATIONS

Operations	\$4,512,212	\$1,207,080	\$2,113,311
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	FY25 Actual	FY26 Projected	FY27 Proposed
Total	\$4,512,212	\$1,207,080	\$2,113,311
Estimated Incr(Decr) in Fund Balance	(\$2,679,353)	\$771,435	-
Beginning Fund Balance July 1	\$4,225,634	\$1,546,281	\$2,317,716
Ending Fund Balance June 30	\$1,546,281	\$2,317,716	\$2,317,716
Ending Fund Balance as a % of Revenue	84.36%	117.14%	109.67%
Ending Fund Balance as a % of Total Appropriations	34.27%	192.01%	109.67%

SECTION 6(a). That there be and is hereby authorized the appropriation of all collections and fund balances to the respective funds, other than the General Fund, to be expended for the general public purposes as indicated.

SECTION 6(b). That the City of Chattanooga transfer the net surplus funds received in FY27 from the sale of City of Chattanooga delinquent tax parcels in the Hamilton County surplus property sale to the Chattanooga Land Bank Authority. The gross proceeds from the sale as a whole shall first be applied to each parcel for recovery of any city fees, taxes, liens, penalties, interest, and other costs associated with the sale, after which the net amount remaining will be available for appropriation.

SECTION 7. That all persons under the “City of Chattanooga Classification and Pay System” and covered by the “Pay Plans” on the effective date of this Ordinance shall receive pay within the appropriate range as designed in the City’s Pay Plan. All positions not covered by the City’s Pay Plans shall be assessed and pay determined consistent with the City’s established compensation policy. In the event that a provision within this budget ordinance becomes in conflict with a federal, state, or local law or regulation, the appropriate law or regulation shall prevail.

SECTION 7(a). The Mayor is authorized to increase the base pay for eligible regular full-time and part-time civilian, sworn, and appointed employees effective July 1, 2026. This consists of a 2% cost-of-living adjustment to the civilian pay plans and the advancement of 1 step within the appropriate assigned grade for civilian positions. Appointed and sworn positions consist of 3% cost-of-living adjustment. An employee's pay may not exceed the maximum in the pay range. Employees hired after 01/01/26 shall not be eligible for the step increase. Employees must be in an active work status as of the effective date of this ordinance to be eligible for the increase.

SECTION 7(b). Any person designated as a City employee shall not be paid less than the rate as defined by the Federal Poverty Guidelines for a family of four (4), except for those employees whose pay is governed by a federal formula.

SECTION 7(c). In addition to positions provided for hereinafter, known as positions within the "City of Chattanooga Classification System", which includes only regular full-time and part-time positions, the City recognizes and authorizes the following types of designation of positions as exempt from the Classification System: Temporary, Elected Officials, and Appointed Employees.

SECTION 7(d) Unless otherwise provided, the positions specified hereinafter are hereby authorized at the designated pay grade levels.

SECTION 7(e). In order to achieve efficiencies for all Departments comprising City of Chattanooga, the Mayor is authorized to realign, reclassify or otherwise change positions within the total number of authorized FY27 ordinance positions, consistent with the City's established Compensation Policy detailed in the Employee Information Guide.

		FT/PT	Grade
DEPARTMENT OF GENERAL GOVERNMENT			
City Council			
	1 Admin Support Assistant 2	FT	GS.04N
	1 Clerk to Council	FT	GS.11E
	1 Council Chairperson	Elected	***
	7 Council Member	Elected	*
	1 Council Support Specialist	FT	GS.06N
	1 Council Vice Chairperson	Elected	**
	1 Director of Legislative Affairs	FT	GS.17E
Subtotal	13		
TOTAL	13		

*Members of the Council shall be paid fifteen percent (15%) of the Mayor's salary.

**The Vice-Chairperson shall be paid fifteen percent (15%) of the Mayor's salary plus an additional \$2,500.

***The Chairperson shall be paid fifteen percent (15%) of the Mayor's salary plus an additional \$5,000.

City Judge			
	2 City Court Officer	FT	NP.AP
	2 City Court Officer	PT	NP.AP
	1 City Judge	Elected	*
	1 Court Administrative Supervisor	FT	NP.AP
	2 Judicial Assistant	PT	NP.AP
Subtotal	8		
TOTAL	8		

*The City Judge shall be paid the same salary as the General Sessions Judges of Hamilton County, Tennessee.

Office of City Attorney			
	1 Admin Support Specialist	FT	GS.05N
	1 City Attorney	FT	NP.AP
	1 Deputy City Attorney	FT	NP.AP
	4 Legal Assistant	FT	GS.06N
	1 Legal Office Manager	FT	GS.13E

		FT/PT	Grade
	1 Paralegal	FT	GS.08N
	1 Public Records Manager	FT	GS.09N
	1 Special Asst City Attorney	FT	NP.AP
	4 Staff Attorney 1	FT	GS.15E
	2 Staff Attorney 2	FT	GS.16E
Subtotal	17		
TOTAL	17		

Internal Audit			
	1 Admin Support Specialist	PT	GS.05N
	1 City Auditor *	FT	NP.AP
	4 Senior Auditor	FT	GS.13E
Subtotal	6		
TOTAL	6		

*The City Auditor salary is set by the Audit Committee pursuant to the Chattanooga City Charter

Technology Services Department

Technology Services

1	Accounts Coordinator	FT	GS.09E
1	Audio Visual Technician	FT	GS.05N
1	Camera Specialist	FT	GS.08N
1	Chief Info Technology Officer	FT	NP.AP
1	Deputy Chief Info Tech Officer	FT	NP.AP
2	Digital Experience Engineer	FT	GS.10E
1	Director, Business and Finance Management	FT	GS.16E
1	Director, Digital Experiences	FT	GS.16E
1	Director, Enterprise Applications	FT	GS.16E
1	Director, Infrastructure, Security, and Camera Operations	FT	GS.16E
1	Director IT Operations	FT	GS.16E
1	Director IT Project Management	FT	GS.16E
1	Executive Assistant	FT	NP.AP
1	Fiscal Analyst	FT	GS.10E
1	Inventory Coordinator	FT	GS.07N
1	IT Business Manager	FT	GS.13E
1	IT Business Project Analyst	FT	GS.10E

		FT/PT	Grade
8	IT Project Manager	FT	GS.12E
1	IT Security Analyst	FT	GS.10E
1	IT Security Analyst 2	FT	GS.11E
1	IT Specialist	FT	GS.08N
2	IT Technical Trainer	FT	GS.10E
4	IT Technician	FT	GS.06N
1	IT Technician 2	FT	GS.07N
2	IT UX Designer	FT	GS.11E
5	Manager Application System	FT	GS.12E
1	Manager Camera Systems	FT	GS.13E
1	Manager Compute and Storage Systems	FT	GS.13E
2	Manager Digital Experience Platform	FT	GS.13E
1	Manager IT Operations	FT	GS.13E
1	Manager Network Operations	FT	GS.13E
1	Manager, Oracle Cloud Platform & Services	FT	GS.13E
2	Network Engineer	FT	GS.12E
1	Network Engineer Lead	FT	GS.12E
1	Senior Digital Experience Engineer	FT	GS.11E
1	Systems Administrator 1	FT	GS.09E
1	Systems Administrator 2	FT	GS.10E
4	Systems Administrator Lead	FT	GS.12E
1	Technical Trainer Lead	FT	GS.11E
Subtotal	61		

GG IS Smart Cities

1	Civil Engineer 2	FT	GS.13E
1	Director, Intelligent Cities	FT	GS.16E
1	Manager, Intelligent Cities	FT	GS.13E
1	Software Development Engineer 1	FT	GS.10E
1	Software Development Engineer 2	FT	GS.11E
1	Software Engineer Lead	FT	GS.12E
1	Systems Administrator Lead	FT	GS.12E
1	Traffic Management Center Coordinator	FT	GS.09E
1	Traffic Management Center Lead	FT	GS.11E
Subtotal	9		

DTS - GIS

3	GIS Analyst 1	FT	GS.10E
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			FT/PT	Grade
	2	GIS Analyst 2	FT	GS.11E
	2	GIS Analyst 3	FT	GS.12E
	1	GIS Systems & Database Manager	FT	GS.13E
	1	GIS Technician	FT	GS.08N
	1	IT Project Manager	FT	GS.12E
Subtotal	10			
		DTS Data Operations		
	1	Director Artificial Intelligence and Data	FT	GS.16E
	1	Manager AI Application	FT	GS.12E
	4	Senior Data Analyst	FT	GS.11E
Subtotal	6			
TOTAL	86			
GENERAL FUND TOTAL	130			
		RISK MANAGEMENT DEPARTMENT		
		Administration		
	1	Claims & Risk Analyst	FT	GS.12E
	1	Compliance Officer	FT	GS.10E
	1	Director Risk	FT	NP.AP
	1	Occupational Safety Specialist	FT	GS.11E
	1	Risk Investigator	FT	GS.09E
	1	Risk Officer	FT	NP.AP
	1	Safety and Compliance Specialist	FT	GS.09E
	1	Supervisor Public Parks Program	FT	GS.12E
Subtotal	8			
RISK MANAGEMENT TOTAL	8			
GRAND TOTAL	138			
		EXECUTIVE DEPARTMENT OF THE MAYOR		
		Administration		

		FT/PT	Grade
1	Admin Support Assistant 1	FT	NP.AP
1	Chief of Staff	FT	NP.AP
1	Chief Operating Officer	FT	NP.AP
1	Chief Policy Officer	FT	NP.AP
1	DCOS & Senior Advisor for Public Affairs	FT	NP.AP
1	Director Intergovernmental & External Affairs	FT	NP.AP
1	Director Policy Plan & Impl	FT	NP.AP
1	Executive Assistant to COS	FT	NP.AP
1	Executive Assistant to Mayor	FT	NP.AP
1	Executive Office Manager	FT	NP.AP
1	Internal Communications Coordinator	FT	NP.AP
1	Mayor	Elected	*
1	Mayor's Special Assistant	FT	NP.AP
2	Project Manager	FT	NP.AP
1	Receptionist	FT	NP.AP
1	Senior Advisor for Economic & Workforce Development	FT	NP.AP
1	Senior Advisor for Legislative Initiatives	FT	NP.AP
	Subtotal	18	

*The salary of the Mayor shall be the same as the salary of the County Mayor of Hamilton County, TN.

Family Justice Center			
1	Admin Support Specialist	FT	GS.05N
1	Assistant Director Outreach, Training, and Volunteer	FT	GS.13E
1	Asst Director Clinical Coord Svcs	FT	GS.13E
1	Client Services Supervisor	FT	GS.10E
1	FJC Executive Director	FT	NP.AP
2	FJC Navigator	FT	GS.06N
1	Mental Health Clinician	FT	GS.12E
1	Receptionist	FT	GS.03N
	Subtotal	9	

Mayor Communications			
1	Communications Coordinator	FT	NP.AP
1	Press Assistant	FT	NP.AP
1	Press Secretary	FT	NP.AP
1	Senior Advisor Communications	FT	NP.AP
	Subtotal	4	

		FT/PT	Grade
	Office of Constituent Services		
	1 Constituent Services Coordinator	FT	NP.AP
	1 Director Constituent Services	FT	NP.AP
Subtotal	2		
	OCS 311 Call Center		
	1 Customer Service Performance Spec	FT	GS.08N
	12 Customer Service Representative 1	FT	GS.04N
	5 Customer Service Representative 2	FT	GS.05N
	1 Customer Service Supervisor	FT	GS.09E
	1 Customer Svc Team Lead	FT	GS.08N
	1 Director 311 Operations	FT	GS.14E
Subtotal	21		
	OCS Neighborhood Services		
	1 Manger Neighborhood Service and Development	FT	GS.13E
	1 Neighborhood Program Specialist	FT	GS.09E
	3 Neighborhood Relations Specialist	FT	GS.09E
Subtotal	5		
GRAND TOTAL	59		

DEPARTMENT OF FINANCE & ADMINISTRATION**Finance Office**

3	Accountant 1	FT	GS.11E
3	Accountant 2	FT	GS.12E
1	Accountant 3	FT	GS.13E
4	Accounts Payable Specialist 2	FT	GS.05N
2	Accounts Payable Specialist 3	FT	GS.06N
1	Accounts Payable Supervisor	FT	GS.09E
2	Admin Support Assistant 2	FT	GS.04N
1	Admin Support Specialist	FT	GS.05N
1	Budget Manager	FT	GS.14E
1	Budget Officer	FT	GS.15E
1	Business Systems Manager	FT	GS.13E
1	City Finance Officer	FT	NP.AP
1	Deputy Administrator Finance	FT	NP.AP
1	Executive Assistant to CFO	FT	NP.AP

		FT/PT	Grade
	3 Management Budget Analyst 1	FT	GS.11E
	1 Management Budget Analyst 2	FT	GS.12E
	1 Management Budget Analyst 3	FT	GS.13E
	1 Manager Accounting	FT	GS.14E
	1 Manager Financial Operations	FT	GS.15E
	6 Payroll Specialist	FT	GS.07N
Subtotal	<u>36</u>		

Capital Planning

	1 Director Capital Planning & Projects	FT	GS.15E
	1 Manager Strategic Capital Planning	FT	GS.12E
Subtotal	<u>2</u>		

Grants & Opportunities

	1 Accountant 3	FT	GS.13E
	1 Director Grants & Opportunities	FT	NP.AP
	3 Grants Coordinator	FT	GS.10E
Subtotal	<u>5</u>		

Purchasing

	6 Buyer	FT	GS.11E
	1 Deputy Procurement Officer	FT	GS.13E
	1 Manager Strategic Sourcing Outreach	FT	GS.12E
	2 Procurement Compliance Specialist	FT	GS.07E
	1 Procurement Officer	FT	GS.15E
	1 Supplier Engagement Coordinator	FT	GS.09E
Subtotal	<u>12</u>		

Office of City Treasurer

	1 Assistant City Treasurer	FT	NP.AP
	1 City Treasurer	FT	NP.AP
	1 Coordinator Senior Programs	FT	GS.07N
	2 Property Tax Clerk II	PT	GS.04N
	1 Property Tax Clerk III	PT	GS.04N
	2 Revenue Specialist 1	FT	GS.04N
	3 Revenue Specialist 3	FT	GS.06N
	2 Treasury Analyst	FT	GS.11E
Subtotal	<u>13</u>		

		FT/PT	Grade
	City Court Clerk's Office		
	1 Admin Support Coordinator	FT	GS.07N
	1 City Court Clerk	FT	NP.AP
	3 Court Operations Assistant	FT	GS.03N
	3 Court Operations Technician 1	FT	GS.04N
	2 Court Operations Technician 2	FT	GS.05N
	1 Manager Operations	FT	GS.13E
Subtotal	11		
GRAND TOTAL	79		
	DEPARTMENT OF HUMAN RESOURCES		
	Human Resources Administration		
	1 Chief Human Resources Office	FT	NP.AP
	1 Deputy Chief HR Officer	FT	NP.AP
	1 Director HR Operations	FT	GS.14E
	1 Director HRMS & Employment Svcs	FT	GS.14E
	1 Executive Assistant	FT	NP.AP
	6 HR Business Partner	FT	GS.11E
	5 Human Resource Analyst	FT	GS.10E
	1 Manager HRMS	FT	GS.13E
	1 Manager Recruiting	FT	GS.13E
	2 Recruiting Coordinator	FT	GS.09N
Subtotal	20		
	Employee Training		
	1 Director Leadership & Prof Dev	FT	GS.14E
	1 HR Trainer	FT	GS.10E
	1 Human Resource Technician	FT	GS.06N
Subtotal	3		
	Employees Insurance Office		
	1 Director Total Rewards	FT	GS.14E
	1 Pension & Data Analyst	FT	GS.10E
	2 Total Rewards Specialist	FT	GS.06N
Subtotal	4		
GRAND TOTAL	27		

		FT/PT	Grade
DEPARTMENT OF COMMUNITY DEVELOPMENT			
	Administration		
	1 Administrator Community Development	FT	NP.AP
	1 Community Center Program Manager	FT	GS.13E
	1 Deputy Administrator CD	FT	NP.AP
	1 Development Coordinator	FT	GS.10E
	1 Director Operations	FT	GS.14E
	1 Executive Assistant	FT	NP.AP
	1 Finance Manager	FT	GS.13E
	1 Fiscal Analyst	FT	GS.10E
	1 Fiscal Technician	FT	GS.06N
	2 Office Coordinator	FT	GS.09N
Subtotal	11		
	CD Public Communication		
	1 Public Relations Coordinator 2	FT	GS.11E
Subtotal	1		
	CD Office of Family Empowerment		
	1 Assistant Director OFE	FT	GS.12E
	1 Director Office Family Empowerment	FT	GS.14E
Subtotal	2		
	CD Community Centers Admin		
	1 Admin Support Specialist	FT	GS.05N
	3 Assistant Director of Community Centers	FT	GS.13E
Subtotal	4		
	CD Community Center Staffing		
	1 Crew Worker 2	FT	GS.04N
	13 Custodian	FT	GS.03N
	3 Custodian	PT	GS.03N
	5 Front Desk Clerk	PT	GS.03N
	20 Manager Community Center	FT	GS.12E
	9 Program Tutor	PT	GS.04N
	33 Specialist Community Centers	FT	GS.05N
	16 Specialist Community Centers	PT	GS.05N
	2 Specialist Community Centers - Bilingual	PT	GS.05N

			FT/PT	Grade
Subtotal	102			
		CD Aquatics		
	1	Aquatics Program Manager	FT	GS.13E
	2	Lifeguard 1	PT	GS.03N
	5	Lifeguard 2	PT	GS.04N
	3	Lifeguard 3	PT	GS.05N
	1	Recreation Specialist	FT	GS.05N
	1	Swim Lesson Instructor	PT	GS.03N
	1	Water Fitness Instructor	PT	GS.04N
Subtotal	14			
		CD Community Engagement		
	1	Community Engagement Specialist	FT	GS.09E
	1	Community Program Manager	FT	GS.12E
	1	Director Community Engagement	FT	NP.AP
	1	Language Access Coordinator	PT	GS.08N
Subtotal	4			
		CD Community Health		
	1	Admin Support Coordinator	FT	GS.07N
	1	Community/Public Health Data Assistant	FT	GS.10N
	1	Deputy Director Community Health	FT	NP.AP
	1	Director Community Health	FT	NP.AP
	1	Lead Registered Nurse Navigator	FT	GS.13E
	1	Program Manager	FT	GS.12E
	1	Registered Nurse Navigator	FT	GS.12E
Subtotal	7			
		CD Community Safety and Gun Violence Prevention		
	1	Executive Director Community Safety and Gun Violence Prevention	FT	NP.AP
	3	Intervention Specialist	FT	GS.10E
	3	Manager Community Safety and Gun Violence Prevention	FT	NP.AP
	1	Public Safety Coordinator	FT	NP.AP
Subtotal	8			
GRAND TOTAL	153			

		FT/PT	Grade
POLICE DEPARTMENT			
SWORN			
3	Assistant Police Chief	FT	NP.AP
1	Deputy Chief of Police	FT	NP.AP
1	Division Chief	FT	NP.AP
91	Master Police Officer	FT	PD.5
7	Police Captain	FT	PD.8
1	Police Chief	FT	NP.AP
21	Police Lieutenant	FT	PD.7
271	Police Officer	FT	PD.2
83	Police Sergeant	FT	PD.6
Subtotal	479		
NON-SWORN			
8	Admin Support Assistant 2	FT	GS.04N
2	Admin Support Coordinator	FT	GS.07N
8	Admin Support Specialist	FT	GS.05N
1	Building Maint Mechanic 1	FT	GS.06N
1	Building Maint Mechanic 2	FT	GS.07N
1	Co-Responder Manager	FT	GS.12E
6	Crime & Intelligence Analyst	FT	GS.10E
1	Crime & Intelligence Analyst Supervisor	FT	GS.12E
10	Crime Scene Investigator	FT	GS.09N
1	Data Analyst	FT	GS.09E
1	Digital Forensics Unit Technician	FT	GS.09N
1	Director Organizational Development Training	FT	GS.18E
1	Director Police HR Operations	FT	NP.AP
1	Director Public Affairs	FT	GS.14E
1	Director Victim Svcs Chaplain	FT	GS.14E
1	Executive Assistant	FT	NP.AP
1	Finance Manager	FT	GS.13E
3	Fiscal Technician	FT	GS.06N
1	Human Resource Technician	FT	GS.06N
1	Inventory Clerk	FT	GS.04N
4	Mental Health Co-Responder	FT	GS.11E
2	Photographic Lab Technician	FT	GS.05N
1	Police Fleet & Fac Manager	FT	GS.11E
1	Police Fleet Specialist	FT	GS.08N
1	Police Info Center Manager	FT	GS.11E

		FT/PT	Grade
	12 Police Info Center Tech 1	FT	GS.04N
	2 Police Info Center Tech 2	FT	GS.05N
	6 Police Property Technician	FT	GS.04N
	2 Police Technician	FT	GS.04N
	1 Police Technician	PT	GS.04N
	1 Polygraph Examiner	PT	GS.05N
	1 Public Relations Coordinator 2	FT	GS.11E
	1 Recruiting Coordinator	FT	GS.09N
	1 Reporting Agency Coordinator	FT	GS.06N
	1 RTIC Systems Technician	FT	GS.05N
	3 School Patrol Lieutenant	PT	GS.06N
	28 School Patrol Officer	PT	GS.04N
	1 School Patrol Supervisor	FT	GS.08N
	1 Terminal Agency Coordinator	FT	GS.06N
	1 Victim Services Specialist - Bilingual	FT	GS.09N
	3 Victim Services Specialist I	FT	GS.09N
	1 Victim Services Specialist II	FT	GS.10N
Subtotal	126		
GRAND TOTAL	605		

DEPARTMENT OF FIRE**SWORN**

	3 Assistant Fire Chief	FT	FD.6C
	2 Deputy Fire Chief	FT	NP.AP
	1 Executive Deputy Chief	FT	NP.AP
	9 Fire Battalion Chief	FT	FD.5A
	81 Fire Captain	FT	FD.4A
	1 Fire Chief	FT	NP.AP
	81 Fire Lieutenant	FT	FD.3A
	1 Fire Marshal	FT	NP.AP
	111 Firefighter	FT	FD.1A
	132 Senior Firefighter	FT	FD.2A
	16 Staff Captain	FT	FD.4C
	3 Staff Chief	FT	FD.5A
	4 Staff Lieutenant	FT	FD.3C
	2 Staff Senior Firefighter	FT	FD.2C
Subtotal	447		

		FT/PT	Grade
NON-SWORN			
2	Admin Support Assistant 2	FT	GS.04N
3	Building Maint Mechanic 1	FT	GS.06N
1	Building Maint Mechanic 2	FT	GS.07N
1	Director of Public Affairs	FT	GS.14E
1	Finance Manager	FT	GS.13E
3	Fire Equipment Specialist	FT	GS.06N
1	General Supervisor	FT	GS.10E
1	HR Business Partner	FT	GS.11E
1	Inventory Coordinator	FT	GS.07N
1	Payroll Technician	FT	GS.06N
1	Public Relations Coordinator 1	FT	GS.10E
Subtotal	16		
GENERAL FUND			
TOTAL	463		

TENNESSEE VALLEY REGIONAL COMMUNICATION SYSTEM

TVRCS Operations			
1	Admin Support Assistant 2	FT	GS.04N
1	Deputy Director Wireless Comm	FT	GS.12E
1	Director Wireless Comm	FT	GS.14E
1	Inventory Coordinator	FT	GS.07N
1	Radio Network Analyst	FT	GS.08N
2	Radio Network Engineer	FT	GS.07N
2	Radio Network Specialist	FT	GS.06N
Subtotal	9		
TVRCS TOTAL	9		
GRAND TOTAL	472		

DEPARTMENT OF PUBLIC WORKS

Public Works Administration			
1	Accounts Coordinator	FT	GS.09E
1	Administrator Public Works	FT	NP.AP
1	City Engineer	FT	GS.23E
1	Deputy Administrator Public Works	FT	NP.AP
1	Director Finance and Administration	FT	GS.15E

		FT/PT	Grade
	1 Director of Public Affairs	FT	GS.14E
	1 Executive Assistant	FT	NP.AP
	1 Finance Manager	FT	GS.13E
	1 Fiscal Analyst	FT	GS.10E
	1 Operations Division Director	FT	GS.16E
Subtotal	<u>10</u>		

City Engineer

	1 Accounts Coordinator	FT	GS.09E
	1 Assistant City Engineer	FT	GS.16E
	2 Civil Engineer 1	FT	GS.12E
	5 Civil Engineer 2	FT	GS.13E
	2 Civil Engineer 3	FT	GS.14E
	1 Civil Engineer 4	FT	GS.15E
	1 Construction Inspector 1	FT	GS.07N
	2 Construction Inspector 2	FT	GS.08N
	1 Construction Program Supervisor	FT	GS.13E
	1 Engineering Technician	FT	GS.08N
Subtotal	<u>17</u>		

Field Surveyors

	1 Survey Instrument Technician	FT	GS.04N
	1 Survey Party Chief Supervisor	FT	GS.08N
Subtotal	<u>2</u>		

Facilities Management

	1 Admin Support Specialist	FT	GS.05N
	1 Asset Mgmt Systems Coord	FT	GS.09E
	1 Division Manager of Facilities	FT	GS.14E
	1 Manager Facilities Operations	FT	GS.13E
Subtotal	<u>4</u>		

Mail Room

	2 Admin Support Assistant 2	FT	GS.04N
Subtotal	<u>2</u>		

Downtown Campuses Building Maintenance

	6 Building Maint Mechanic 1	FT	GS.06N
	4 Building Maint Mechanic 2	FT	GS.07N
	2 Building Maint Mechanic 3	FT	GS.08N

		FT/PT	Grade
	3 City Laborer	FT	GS.03N
	2 Crew Foreman	FT	GS.09N
	2 Crew Worker	FT	GS.05N
	2 General Supervisor	FT	GS.10E
Subtotal	21		

SM Admin

	2 Accounting Technician 2	FT	GS.05N
	2 Admin Support Specialist	FT	GS.05N
	1 Administrative Manager	FT	GS.13E
	1 City Laborer	FT	GS.03N
	1 Data Analyst	FT	GS.09E
	1 Deputy Director Citywide Services	FT	GS.14E
	1 Director Citywide Services	FT	GS.15E
	1 Inventory Technician	FT	GS.06N
	1 Office Supervisor	FT	GS.08N
	1 Supervisor Safety and Risk	FT	GS.12E
Subtotal	12		

SM Emergency

	2 Crew Worker	FT	GS.05N
	1 General Supervisor	FT	GS.10E
	6 Truck Driver	FT	GS.08N
	1 Truck Driver - 2nd Shift	FT	GS.08N
	1 Truck Driver - 3rd Shift	FT	GS.08N
Subtotal	11		

SM Central Business District

	2 City Laborer	FT	GS.03N
	1 Crew Chief	FT	GS.08N
	1 Crew Worker	FT	GS.05N
Subtotal	4		

SM Street Cleaning Crews

	6 City Laborer	FT	GS.03N
	4 Crew Chief	FT	GS.08N
	1 General Supervisor	FT	GS.10E
	1 Truck Driver	FT	GS.08N
Subtotal	12		

		FT/PT	Grade
	SM Mowing Tractors and Leaf Collection		
	4 City Laborer	FT	GS.03N
	1 Crew Foreman CDL	FT	GS.09N
	6 Truck Driver	FT	GS.08N
Subtotal	11		
	SM Street Sweeping		
	6 Truck Driver	FT	GS.08N
Subtotal	6		
	Brush Pick up		
	1 Admin Support Assistant 2	FT	GS.04N
	1 Crew Foreman CDL	FT	GS.09N
	1 General Supervisor	FT	GS.10E
	11 Truck Driver	FT	GS.08N
Subtotal	14		
	Garbage Pick up		
	1 Assistant Director Solid Waste	FT	GS.13E
	5 City Laborer	FT	GS.03N
	1 Code Enforcement Inspector 1	FT	GS.06N
	1 Crew Foreman CDL	FT	GS.09N
	1 Crew Worker	FT	GS.05N
	1 General Supervisor	FT	GS.10E
	1 Inventory Coordinator	FT	GS.07N
	1 Manager Solid Waste	FT	GS.13E
	1 Recycling Coordinator	FT	GS.10E
	23 Truck Driver	FT	GS.08N
Subtotal	36		
	Trash Flash Pick up		
	4 Truck Driver	FT	GS.08N
Subtotal	4		
	Recycle Pick up		
	1 Administrative Manager	FT	GS.13E
	2 City Laborer	FT	GS.03N
	1 Crew Foreman CDL	FT	GS.09N

		FT/PT	Grade
	1 General Supervisor	FT	GS.10E
	3 Truck Driver	FT	GS.08N
Subtotal	8		

Refuse Collection Centers

	1 Crew Foreman	FT	GS.09N
	3 Refuse & Recycling Center Attendant	FT	GS.05N
Subtotal	4		

Container Management

	1 Crew Foreman CDL	FT	GS.09N
	2 Crew Worker	FT	GS.05N
Subtotal	3		

Recycling Centers

	7 Refuse & Recycling Center Attendant	FT	GS.05N
Subtotal	7		

Forestry Operations

	3 Crew Foreman	FT	GS.09N
	1 General Supervisor	FT	GS.10E
	6 Truck Driver	FT	GS.08N
Subtotal	10		

Development Review & Permitting (LDO)

1	Assistant Director Development Services	FT	GS.13E
1	Assistant Director Land Use Development Services	FT	GS.13E
1	Chief Infrastructure Inspector	FT	GS.11E
1	Chief Plans Review	FT	GS.11E
2	Code Enforcement Inspector 2	FT	GS.07N
1	Community Outreach Coordinator	FT	GS.10E
3	Construction Inspector 1	FT	GS.07N
1	Construction Inspector 2	FT	GS.08N
2	Development Review Planner	FT	GS.11E
1	Director Land Development	FT	GS.15E
2	Inspector 1	FT	GS.08N
13	Inspector 2	FT	GS.09N
3	Inspector 3	FT	GS.11E
1	Manager Zoning Development	FT	GS.13E
1	Office Coordinator	FT	GS.09N

		FT/PT	Grade
	6 Permit Clerk	FT	GS.05N
	1 Planner 1	FT	GS.09N
	3 Plans Review Specialist 1	FT	GS.06N
	2 Plans Review Specialist 3	FT	GS.08N
	1 Senior Ombudsman	FT	GS.15E
	2 Transportation Review Specialist	FT	GS.10N
Subtotal	49		
	Code Enforcement		
	2 Admin Support Assistant 2	FT	GS.04N
	3 Chief Inspector	FT	GS.11E
	11 Code Enforcement Inspector 1	FT	GS.06N
	2 Code Enforcement Inspector 2	FT	GS.07N
	1 Demolition Abatement Specialist	FT	GS.06N
	1 Manager Code Enforcement	FT	GS.13E
	2 Transportation Inspector 1	FT	GS.07N
Subtotal	22		
	STVR Inspections		
	1 Code Enforcement Inspector 1	FT	GS.06N
	1 Development Review Planner	FT	GS.11E
Subtotal	2		
	Forestry Management		
	1 Municipal Forester	FT	GS.13E
Subtotal	1		
	Traffic Operations		
	2 Admin Support Specialist	FT	GS.05N
	5 City Laborer	FT	GS.03N
	1 Crew Foreman	FT	GS.09N
	5 Crew Worker	FT	GS.05N
	3 Transportation Equipment Operator	FT	GS.08N
	1 Transportation Operations Manager	FT	GS.13E
Subtotal	17		
	Traffic Signal Operations		
	3 Crew Worker 3	FT	GS.05N
	6 Electrician	FT	GS.09N
	1 Equipment Operator 4	FT	GS.08N

		FT/PT	Grade
	1 General Supervisor	FT	GS.10E
	1 Manager Intelligent Trans Systems	FT	GS.13E
Subtotal	12		
	Street & Traffic Design and Engineering		
	1 Assistant City Engineer	FT	GS.16E
	1 Civil Engineer 1	FT	GS.12E
	2 Civil Engineer 2	FT	GS.13E
	5 Civil Engineer 3	FT	GS.14E
	2 Civil Engineer 4	FT	GS.15E
	1 Construction Inspector 2	FT	GS.08N
	1 Engineering Technician	FT	GS.08N
	1 Executive Assistant	FT	NP.AP
	1 Pothole Inspector	FT	GS.07N
	1 Public Space Coordinator	FT	GS.10E
	3 Traffic Engineering Technician	FT	GS.08N
	1 Traffic Signal Design Specialist	FT	GS.10E
	1 Transportation Accounts Coordinator	FT	GS.09E
Subtotal	21		
GENERAL FUND TOTAL	322		
	DRC Building Operations		
	1 Building Maint Mechanic 2	FT	GS.07N
	1 City Laborer	FT	GS.03N
	1 Crew Worker	FT	GS.05N
Subtotal	3		
DRC TOTAL	3		
	Rep & Maint Amnicola Garage		
	3 Automotive Mechanic 1*	FT	GS.07N
	2 Automotive Mechanic 2*	FT	GS.08N
	1 Automotive Mechanic 3*	FT	GS.09N
	4 Automotive Mechanic 4*	FT	GS.10N
	1 Crew Worker	FT	GS.05N
	1 Deputy Director Fleet Management	FT	GS.12E
	2 Fleet Maint Shift Supervisor*	FT	GS.11N
	1 Fleet Parts Supervisor	FT	GS.11E

		FT/PT	Grade
1	Fleet Service Writer	FT	GS.04N
5	Heavy Equipment Mechanic 1*	FT	GS.08N
1	Heavy Equipment Mechanic 2*	FT	GS.09N
1	Heavy Equipment Mechanic 3*	FT	GS.10N
1	Inventory Technician*	FT	GS.06N
Subtotal	24		

*denotes positions authorized to receive a tool allowance based on City of Chattanooga policy

Rep & Maint Amnicola Garage Overhead			
1	Admin Support Assistant 1	FT	GS.03N
1	Admin Support Specialist	FT	GS.05N
1	City Laborer	FT	GS.03N
1	Crew Worker 2	FT	GS.04N
1	Data Analyst	FT	GS.09E
1	Director Fleet Management	FT	GS.14E
1	Fiscal Analyst	FT	GS.10E
1	Fleet Coordinator	FT	GS.09E
1	Inventory Coordinator	FT	GS.07N
2	Inventory Technician	FT	GS.06N
Subtotal	11		

Rep & Maint 12th & Park Garage			
1	Admin Support Assistant 1	FT	GS.03N
2	City Laborer	FT	GS.03N
2	Fleet Maint Shift Supervisor*	FT	GS.11N
1	Fleet Parts Supervisor	FT	GS.11E
1	Fleet Service Writer	FT	GS.04N
13	Heavy Equipment Mechanic 1*	FT	GS.08N
4	Heavy Equipment Mechanic 2*	FT	GS.09N
2	Heavy Equipment Mechanic 3*	FT	GS.10N
1	Inventory Coordinator	FT	GS.07N
3	Inventory Technician	FT	GS.06N
Subtotal	30		

Rep & Maint 12th & Pk Gar Overhead			
1	Truck Driver	FT	GS.08N
Subtotal	1		

*Denotes positions authorized to receive a tool allowance based on City of Chattanooga policy

		FT/PT	Grade
FLEET TOTAL	<u>66</u>		

SOLID WASTE OPERATIONS**Waste Disposal City Landfill**

1	Admin Support Specialist	FT	GS.05N
1	Civil Engineer 2	FT	GS.13E
1	Crew Foreman CDL	FT	GS.09N
1	Crew Worker	FT	GS.05N
1	Heavy Equipment Mechanic 3	FT	GS.10N
5	Heavy Equipment Operator	FT	GS.08N
2	Landfill Technician	FT	GS.08N
1	Manager Landfill	FT	GS.13E
1	Scale Operator	FT	GS.03N
1	Solid Waste Director	FT	GS.14E
Subtotal	<u>15</u>		

Compost Waste Center Recycling

1	Heavy Equipment Operator	FT	GS.08N
1	Scale Operator	FT	GS.03N
Subtotal	<u>2</u>		

Household Hazardous Waste Disposal Recycling

1	Household Hazardous Waste Technician	FT	GS.05N
Subtotal	<u>1</u>		

SOLID WASTE TOTAL	<u>18</u>
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STORM WATER MANAGEMENT FUND**Storm Water Management**

1	Admin Support Specialist	FT	GS.05N
1	Assistant City Engineer	FT	GS.16E
1	Assistant Director Water Quality	FT	GS.14E
1	Civil Engineer 2	FT	GS.13E
1	Fiscal Analyst	FT	GS.10E
1	Inventory Coordinator	FT	GS.07N
1	Landscape Architect 2	FT	GS.11E
1	Stormwater Landscape Project Coordinator	FT	GS.10N

		FT/PT	Grade
	1 Stormwater Landscape Project Manager	FT	GS.11E
	6 Water Quality Specialist 1	FT	GS.10N
	4 Water Quality Specialist 2	FT	GS.11N
	3 Water Quality Supervisor	FT	GS.12E
	2 Water Quality Technician 1	FT	GS.08N
	3 Water Quality Trainee	FT	GS.04N
Subtotal	<u>27</u>		

Storm Water Maintenance & Operations

	1 Accounting Technician 2	FT	GS.05N
	1 Admin Support Assistant 2	FT	GS.04N
	30 City Laborer	FT	GS.03N
	7 Crew Chief	FT	GS.08N
	14 Crew Foreman	FT	GS.09N
	1 Crew Foreman CDL	FT	GS.09N
	24 Crew Worker	FT	GS.05N
	4 General Supervisor	FT	GS.10E
	11 Heavy Equipment Operator	FT	GS.08N
	1 Manager Sewer Construction	FT	GS.13E
	1 Safety Technician	FT	GS.05N
	1 Trainer	FT	GS.09N
	25 Truck Driver	FT	GS.08N
Subtotal	<u>121</u>		

Stormwater Site Devel & Construction & Inspection

	1 Administrative Manager	FT	GS.13E
	1 Applications Analyst	FT	GS.10E
	1 Assistant Director Site Development	FT	GS.14E
	1 Civil Engineer 2	FT	GS.13E
	1 Construction Program Supervisor	FT	GS.13E
	1 Floodplain Coordinator	FT	GS.10E
	1 Landscape Architect 2	FT	GS.11E
	2 Landscape Inspector	FT	GS.09N
	1 Manager Stormwater Floodplain	FT	GS.14E
	1 Plans Review Specialist 1	FT	GS.06N
	1 Plans Review Specialist 3	FT	GS.08N
	5 Soil Engineering Specialist	FT	GS.11N
Subtotal	<u>17</u>		

		FT/PT	Grade
	Storm Water Engineering & Project Management		
	2 Civil Engineer 1	FT	GS.12E
	7 Civil Engineer 2	FT	GS.13E
	2 Civil Engineer 3	FT	GS.14E
	1 Civil Engineer 4	FT	GS.15E
	1 Construction Program Supervisor	FT	GS.13E
	1 Engineering Technician	FT	GS.08N
	1 Survey Instrument Technician	FT	GS.04N
	1 Survey Party Chief	FT	GS.07N
Subtotal	<u>16</u>		
	Stormwater Public Education		
	1 Director Scenic Cities	FT	GS.08N
	2 Public Relations Coordinator 1	FT	GS.10E
Subtotal	<u>3</u>		
	Storm Water Green Infrastructure Maintenance		
	5 Environmental Specialist	FT	GS.06N
	2 Field Team Leader	FT	GS.08N
	1 Manager Natural Resources	FT	GS.13E
	2 Natural Resources Project Coord	FT	GS.10E
	1 Natural Resources Supervisor	FT	GS.11E
	1 Naturalist	FT	GS.10E
Subtotal	<u>12</u>		
	Stormwater Forestry		
	1 Coordinator Tree Canopy	FT	GS.10N
	1 Landscape Inspector	FT	GS.09N
Subtotal	<u>2</u>		
STORM WATER TOTAL	<u>198</u>		
	STATE STREET AID		
	SSA - Street Maintenance		
	17 City Laborer	FT	GS.03N
	3 Crew Chief	FT	GS.08N
	4 Crew Foreman	FT	GS.09N
	11 Crew Worker	FT	GS.05N

		FT/PT	Grade
	Waste Water Engineering		
	1 Assistant Director Engineering	FT	WWFG.14E
	1 Director Engineering Waste Water	FT	WWFG.15E
	1 Engineering Coordinator	FT	WWFG.09E
	2 Engineering Manager	FT	WWFG.12E
	1 Engineering Technician	FT	WWFG.07N
	1 Process Engineer	FT	WWFG.11E
	1 Project Engineer	FT	WWFG.10E
	1 RPR Inspector	FT	WWFG.07N
	1 Senior Engineer	FT	WWFG.12E
	1 Waste Resources Plant Engineer	FT	WWFG.11E
	1 Waste Resources Sys Engineer	FT	WWFG.10E
Subtotal	12		
	Waste Water Plant Maintenance		
	1 Admin Support Specialist	FT	WWFG.05N
	1 Asset Manager (Wastewater)	FT	WWFG.12E
	1 Asset Mgmt Systems Coord	FT	WWFG.09E
	1 Assistant Director Maintenance*	FT	WWFG.14E
	2 Building Maint Mechanic 1*	FT	WWFG.05N
	2 Chief Electrical Instrum Tech*	FT	WWFG.09N
	1 Crew Chief	FT	WWFG.06N
	1 Crew Supervisor 3*	FT	WWFG.08N
	1 Crew Supervisor CDL	FT	WWFG.08N
	7 Crew Worker	FT	WWFG.03N
	3 Custodian	FT	WWFG.03N
	1 Director Maintenance Waste Water*	FT	WWFG.15E
	5 Electrical Apprentice*	FT	WWFG.05N
	3 Engineering Coordinator	FT	WWFG.09E
	4 Indust Maint Mechanic 1*	FT	WWFG.05N
	7 Indust Maint Mechanic 2*	FT	WWFG.06N
	6 Industrial Electrician 1*	FT	WWFG.07N
	1 Industrial Electrician 2*	FT	WWFG.08N
	1 Inventory Clerk	FT	WWFG.04N
	2 Inventory Technician	FT	WWFG.05N
	2 Maint Mechanic Supervisor*	FT	WWFG.09N
	4 Maintenance Apprentice (Wastewater)*	FT	WWFG.04N
	1 Plant Maint Coordinator	FT	WWFG.09E

		FT/PT	Grade
	8 Plant Operator 2	FT	WWFG.05N
	8 Plant Operator 3	FT	WWFG.06N
	1 SCADA Analyst	FT	WWFG.09N
	1 Sewer Project Coordinator	FT	WWFG.09N
Subtotal	31		

Waste Water Safety & Training

	1 Admin Support Assistant 2	FT	WWFG.04N
	1 Industrial Occ Safety Specialist	FT	WWFG.07N
	1 Industrial Occ Safety Supervisor	FT	WWFG.09E
Subtotal	3		

Waste Water Pretreatment Monitoring

	1 Admin Support Specialist	FT	WWFG.05N
	1 Assistant Environmental Compliance Manager	FT	WWFG.11E
	1 Environmental Compliance Manager	FT	WWFG.12E
	4 Environmental Compliance Specialist 1	FT	WWFG.08N
	3 Environmental Compliance Specialist 2	FT	WWFG.09N
Subtotal	10		

Waste Water Solid Handling

	1 Assistant Director of Operations	FT	WWFG.14E
	1 Director Operations Wastewater	FT	WWFG.15E
	4 Plant Operator 1	FT	WWFG.04N
	4 Plant Operator 2	FT	WWFG.05N
	5 Plant Operator 3	FT	WWFG.06N
	1 Scale Operator	FT	WWFG.03N
	1 Solid Operations Supervisor	FT	WWFG.09E
	2 Truck Driver	FT	WWFG.05N
Subtotal	19		

Waste Water Landfill Handling

	1 Crew Worker	FT	WWFG.03N
Subtotal	1		

Waste Water Pump Station Operations

	2 Chief Plant Operator	FT	WWFG.09N
	2 Plant Operator 1	FT	WWFG.04N
	9 Plant Operator 2	FT	WWFG.05N

		FT/PT	Grade
	2 Plant Operator 3	FT	WWFG.06N
	1 Pump Station Opr Supervisor	FT	WWFG.09E
Subtotal	16		
WASTE WATER TOTAL	242		
GRAND TOTAL	909		

DEPARTMENT OF PARKS & OUTDOORS**Administration**

	1 Accounting Technician 1	PT	GS.04N
	1 Admin Support Specialist	FT	GS.05N
	1 Administrator Parks & Outdoors	FT	NP.AP
	1 Deputy Administrator PO	FT	NP.AP
	1 Director Design and Connectivity	FT	GS.14E
	1 Executive Assistant	FT	NP.AP
	1 Finance Manager	FT	GS.13E
	1 Fiscal Analyst	FT	GS.10E
Subtotal	8		

Parks & Outdoors Supportive Services

	1 Crew Worker 1	FT	GS.03N
	4 Crew Worker 1	PT	GS.03N
	3 Crew Worker 3	FT	GS.05N
	1 General Supervisor	FT	GS.10E
Subtotal	9		

Parks & Outdoors Sports

	5 Program Driver	PT	GS.03N
	1 Recreation Division Manager	FT	GS.13E
	1 Recreation Specialist	FT	GS.05N
	13 Recreation Specialist	PT	GS.05N
Subtotal	20		

Parks & Outdoors Champions Club

	1 Manager Tennis Programs	FT	GS.13E
	1 Recreation Program Specialist	FT	GS.05N
	1 Recreation Specialist	FT	GS.05N

		FT/PT	Grade
	2 Recreation Specialist	PT	GS.05N
Subtotal	5		
	Parks & Outdoors Summit of Softball		
	4 Crew Worker 1	PT	GS.03N
	5 Crew Worker 3	FT	GS.05N
	1 General Supervisor	FT	GS.10E
Subtotal	10		
	Parks & Outdoors Communication		
	1 Communications Coordinator	FT	GS.10E
	1 Development Coordinator	FT	GS.10E
	1 Director Marketing and Communications	FT	GS.14E
	1 Volunteer and Community Engagement Coordinator	FT	GS.09E
Subtotal	4		
	Parks & Outdoors Recreation Admin		
	1 Admin Support Specialist	FT	GS.05N
	2 Crew Worker 3	FT	GS.05N
	1 Director Recreation	FT	GS.14E
	3 Recreation Division Manager	FT	GS.13E
	4 Recreation Specialist	PT	GS.05N
Subtotal	11		
	Therapeutic Programs		
	1 Therapeutic Program Manager	FT	GS.13E
	2 Therapeutic Recreation Assistant	PT	GS.04N
	1 Therapeutic Recreation Program Coordinator	FT	GS.10E
	2 Therapeutic Recreation Specialist	FT	GS.05N
Subtotal	6		
	Fitness Center		
	1 Admin Support Assistant 1	FT	GS.03N
	3 Fitness Center Specialist	PT	GS.04N
	1 Front Desk Clerk	PT	GS.03N
	4 Group Fitness Instructor	PT	GS.04N
	1 Recreation Division Manager	FT	GS.13E
	2 Recreation Program Specialist	PT	GS.05N
Subtotal	12		

		FT/PT	Grade
	Rec Facility Skatepark		
	<u>1</u> Crew Worker 2	PT	GS.04N
Subtotal	1		
	Outdoor Chattanooga		
	1 Community Activator, Outdoor Chattanooga	PT	GS.05N
	1 Customer Relations Specialist	FT	GS.06N
	1 Director Outdoor Chattanooga	FT	GS.14E
	1 Outdoor Program Specialist	FT	GS.08E
	1 Outdoor Recreation Specialist	FT	GS.05N
	3 Outdoor Recreation Specialist	PT	GS.05N
	<u>1</u> Recreation Program Coordinator	FT	GS.10E
Subtotal	9		
	Parks Admin		
	1 Asset Mgmt Systems Coord	FT	GS.09E
	1 Director Park Stewardship & Maint	FT	GS.14E
	<u>1</u> Inventory Coordinator	FT	GS.07N
Subtotal	3		
	Parks Maintenance Playgrounds and Facilities		
	<u>1</u> General Supervisor	FT	GS.10E
Subtotal	1		
	Parks Maintenance Buildings and Structures		
	3 Crew Worker 1	FT	GS.03N
	<u>1</u> Parks Maintenance Tech	FT	GS.06N
Subtotal	4		
	Parks Maintenance City Wide Park Maintenance		
	1 Crew Supervisor 2	FT	GS.07N
	2 Crew Worker 1	FT	GS.03N
	2 Crew Worker 1	PT	GS.03N
	8 Crew Worker 2	FT	GS.04N
	1 General Supervisor	FT	GS.10E
	1 Grounds Maintenance Tech Lead	FT	GS.08N
	2 Parks Maintenance Technician	FT	GS.06N
	<u>3</u> Parks Maintenance Technician Lead	FT	GS.08N

		FT/PT	Grade
Subtotal	20		
Shared Maintenance -TN Riverpark Downtown			
	1 Crew Supervisor 1	FT	GS.06N
	2 Crew Supervisor 2	FT	GS.07N
	5 Crew Worker 1	FT	GS.03N
	8 Crew Worker 2	FT	GS.04N
	1 Deputy Director Parks Maintenance	FT	GS.13E
	2 Horticulturist	FT	GS.09E
	1 Parks Maintenance Technician	FT	GS.06N
	1 Parks Maintenance Technician Lead	FT	GS.08N
	1 Superintendent Downtown Riverpark	FT	GS.10E
Subtotal	22		
Shared Maintenance Carousel Operations			
	1 Carousel Assistant	PT	GS.03N
Subtotal	1		
Shared Maintenance TN Riverpark Security			
	3 Crew Worker 2	FT	GS.04N
Subtotal	3		
GENERAL FUND			
TOTAL	149		
Municipal Golf Courses			
Brainerd Golf Course			
	1 Admin Support Assistant 2	FT	GS.04N
	1 Crew Worker 1	FT	GS.03N
	2 Crew Worker 2	FT	GS.04N
	1 Equipment Mechanic 2	FT	GS.07N
	19 Golf Assistant	PT	GS.03N
	1 Golf Operations Coordinator	FT	GS.09E
	1 Manager Golf Courses	FT	GS.13E
	1 Superintendent Golf Course	FT	GS.10E
Subtotal	27		
Brainerd Golf Concessions			
	1 Golf Assistant	PT	GS.03N
Subtotal	1		
Brown Acres Golf Course			

		FT/PT	Grade
	1 Crew Worker 1	PT	GS.03N
	2 Crew Worker 2	FT	GS.04N
	1 Equipment Mechanic 2	FT	GS.07N
	18 Golf Assistant	PT	GS.03N
	1 Golf Operations Coordinator	FT	GS.09E
	1 Superintendent Golf Course	FT	GS.10E
Subtotal	<u>24</u>		
Brown Acres Golf Concessions			
	1 Golf Assistant	PT	GS.03N
Subtotal	<u>1</u>		
GOLF TOTAL	<u>53</u>		
GRAND TOTAL	<u>202</u>		

DEPARTMENT OF EARLY LEARNING**Administration**

	1 Administrator Early Learning	FT	NP.AP
	1 Deputy Administrator EL	FT	NP.AP
	1 Director Parent Family Community Engagement	FT	GS.14E
	1 Fiscal Analyst	FT	GS.10E
	1 Office Coordinator	FT	GS.09N
	1 Parent Family Community Engagement Specialist	FT	GS.09E
Subtotal	<u>6</u>		

Office of Early Learning

	1 Director Early Learning	FT	GS.14E
	1 Early Learning Business Navigator	FT	GS.10E
Subtotal	<u>2</u>		

Community Forward

	8 Community Forward School Coord	FT	GS.11E
	1 Director Community Forward Prgrm	FT	GS.14E
Subtotal	<u>9</u>		

Extended Hours Childcare

	8 Paraprofessionals (PT)	PT	NG
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		FT/PT	Grade
Subtotal	8		
GRAND TOTAL	<u>25</u>		

DEPARTMENT OF CITY PLANNING

Administration

1	Director Sustainability	FT	GS.14E
1	Outreach Coordinator	FT	GS.10E
2	Principal Planner	FT	GS.12E
1	Project Liaison	FT	GS.11E
Subtotal	5		
GRAND TOTAL	<u>5</u>		

DEPARTMENT OF ECONOMIC DEVELOPMENT

Administration

1	Administrative Support Assistant 2	FT	GS.04N
1	Administrator Economic Development	FT	NP.AP
1	Brownsfield Coordinator	FT	GS.11E
1	Coordinator Grants and Development	FT	GS.11E
1	Economic Development Coord	FT	GS.10N
1	Finance Manager	FT	GS.13E
1	Fiscal Analyst	FT	GS.10E
1	Real Property Coordinator	FT	GS.09E
1	Real Property Manager	FT	GS.13E
Subtotal	9		

Office of Economic Development

1	Director Economic Development & Entrepreneurship	FT	NP.AP
1	Director New Chattanooga	FT	NP.AP
1	Director Workforce Dev Strategy	FT	NP.AP
1	Small Business Resources Program Manager	FT	GS.12E
Subtotal	4		

Economic Development Housing

1	Director Housing and Community Investment	FT	NP.AP
1	Director Housing Finance	FT	NP.AP

		FT/PT	Grade
	1 Director Housing Policy	FT	NP.AP
	1 Executive Assistant	FT	GS.09E
	1 Manager Strategic Initiative Program	FT	GS.12E
	1 Special Housing Programs Manager	FT	NP.AP
Subtotal	6		
	Shared Maintenance ED Arts & Culture		
	1 Manager Public Art	FT	GS.13E
	1 Public Art Collections Specialist	PT	GS.09N
	1 Senior Director Arts Culture Creative Economy	FT	GS.14E
Subtotal	3		
	Economic Development Special Events		
	1 Community Events Manager	FT	GS.12E
	1 Deputy Administrator PO	FT	GS.19E
	1 Guest Services Specialist	FT	GS.05N
	1 Special Events and Programs Supervisor	FT	GS.12E
Subtotal	4		
	Homeless & Supportive Housing		
	1 Director Homeless Initiatives	FT	GS.14E
	2 Homeless Outreach Coordinator	FT	GS.09E
	4 Homeless Services Coordinator	FT	GS.09E
	4 Housing Coordinator	FT	GS.09E
	1 Intake Coordinator	FT	GS.09E
	1 Lead Homeless Service Coordinator	FT	GS.11E
	1 Lead Housing Coordinator	FT	GS.11E
	1 Lead Outreach Coordinator	FT	GS.11E
	1 Office Coordinator	FT	GS.09N
Subtotal	16		
GRAND TOTAL	42		

GRAND TOTALS

		FT/PT	Grade
GENERAL FUND	<u>2,059</u>		
NON-GENERAL FUND	<u>657</u>		
GRAND TOTAL	<u>2,716</u>		

NP.AP - Appointed Positions
NG - Positions Not Graded

SECTION 7(f). This ordinance further provides longevity bonus pay for regular full-time classified service employees who have five (5) or more years of continuous service as of October 31, 2026. The longevity pay shall be seventy-five dollars (\$75.00) for each full year of continuous service up to a maximum of thirty (30) years or two thousand two hundred fifty dollars (\$2,250). Employees terminated prior to October 31, 2026 shall not qualify for the longevity bonus pay. Classified Service is defined as all Full-Time regular City Employees except elected officials or grant-funded positions whose funding does not provide a longevity payment.

SECTION 8. That the City Finance Officer is authorized to pay a uniform and equipment maintenance allowance of five hundred dollars (\$500.00) for all sworn police officers and firefighters as of July 1, 2026, except for those new employees who have received from the city a new uniform since July 1, 2025. Further, the City Finance Officer is authorized to pay a supplemental tool allowance of one thousand two hundred dollars (\$1,200.00) for certain employees as set forth in Resolution No. 32091, dated May 21, 2024, as amended; and is authorized to pay a supplemental uniform allowance of two hundred fifty dollars (\$250.00) for City Court Officers. It shall be the duty of employees receiving these supplements to use the funds for the specified purpose and retain receipts to that effect

SECTION 9. That the City Finance Officer is authorized to make contributions to the Pension and Other Post-Employment Benefits (OPEB) Trust funds on behalf of all participants as specified in the most recent actuarial valuation for each plan.

SECTION 9(a). That the City Finance Officer is authorized to match the total salaries of all participants in the Fire and Police Pension Fund with a contribution not to exceed the greater of fifty and thirty-three hundredths percent (50.33%) or the rate as specified in the most recent actuarial valuation.

SECTION 9(b). That the City Finance Officer is authorized to match the total salaries of all participants in the General Pension Plan with a contribution not to exceed the greater of twenty and ninety-four hundredths percent (20.94%) or the rate as specified in the most recent actuarial valuation.

SECTION 9(c). That the City Finance Officer is authorized to pay the following Union Pension Plan the specified amounts per participation agreements

Central Pension Fund \$2.28 - per hour

SECTION 9(d). That the City Finance Officer is authorized to contribute to the Other Post-Employment Benefit Trust Fund a percentage of payroll of all participants' salaries as specified in the most recent actuarial study. Per the preliminary Actuarial Valuation report prepared as of January 1, 2026 as a guide, with a contribution not to exceed the greater of five and twenty hundredths percent (5.20%) for Civilian employees and twenty and eighty hundredths percent (20.80%) for Sworn employees.

SECTION 10. That the City Finance Officer is authorized to reimburse officials and employees for use of personal vehicles on official business at the current rate per mile recognized and established by the Internal Revenue Service.

SECTION 11. That all salaries and wages and other expenditures shall be paid only upon the authorization of the official who has the responsibility of expending the appropriation against which the salaries or wages or other expenditures are charged, pursuant to Private Acts of 1953, Chapter 105, Section 2 (4). That all funds appropriated in this Ordinance for payment of salaries and/or wages shall be spent for salaries and wages only unless proper authorization is given to do otherwise.

SECTION 12. That the City Finance Officer is authorized to pay the payroll and/or costs of personal services, whether on the payroll, voucher or otherwise, of the Air Pollution Control Bureau, Chattanooga Public Library, Regional Planning Agency, and any other department, agency, board, commission, office, division, or branch of Municipal Government heretofore or hereafter established, notwithstanding that same is not specified hereinbefore, as certified to him by the respective administrative official.

SECTION 13. That employees called to active duty and deployed outside the continental United States ("OCONUS") to a combat zone or a qualified hazardous duty area, as those terms are defined by federal law, shall be paid the difference that their City pay exceeds their total military base pay, up to \$850.00 per month, from the time called to active duty until relieved from active duty status or until June 30, 2027, whichever occurs first. Payments beyond the current fiscal year shall be subject to future appropriations by City Council. The City Finance Officer is authorized to appropriate the necessary money from other available funds. The difference in pay shall be calculated without regard to any payment of combat pay. Further, with the concurrence of the General Pension Fund and the Fire and Police Pension Fund, or any union fund participation agreement, the City shall pay such contributions necessary, both the employee's and the employer's share, based on their pension-eligible salary at the time of call-up (not counting overtime pay) to ensure the continued enrollment and pension-eligibility of employees while

called-up for deployment OCONUS for the same period as referenced above. In this manner, the affected employees shall not be penalized nor incur financial hardship as relates to their pension eligibility.

If the City's medical insurance provider extends medical coverage to families affected by the call-up of reservists for deployment OCONUS beyond the customary six (6) month period, the City shall pay the employer share of the premium for any employee called-up to active duty. The employee's share of the coverage shall remain the responsibility of the employee and may be paid in the most convenient method by the employee. During the time of active duty, the employee may request the City to make such payments on his/her behalf and that the City reconcile the amounts paid upon his/her return to City employment.

SECTION 14. As provided by the Employee Information Guide, Policy 12.5,

Military Pay:

Employees shall be granted twenty (20) scheduled work days of paid leave each calendar year for active-duty service, inactive duty service, and required annual training. After the twenty (20) days of military pay has been exhausted, the employee activated for military service may elect to use accrued PTO balance (all or in part) or immediately commence leave without pay. Every employee returning from military leave shall submit to his/her Department Head proof of the number of days spent on duty.

SECTION 15. Pursuant to Tenn. Code Ann. § 8-4-604(a)(1), the Office of Open Records Counsel ("OORC") is required to establish a schedule of reasonable charges a records custodian may use as a guideline to charge citizens requesting copies of public records. Additionally, Tenn. Code Ann. § 10-7-503(g) requires each governmental entity subject to the Tennessee Public Records Act ("TPRA") to establish a written public records policy that includes a statement of any fees charged for copies of public records and the procedures for billing and payment. Accordingly, the following policy sets forth general guidelines for records custodians when assessing reasonable charges associated with record requests under the TPRA.

POLICY:

I. General Considerations

- (A.) Records custodians may not charge for inspection of public records except as provided by law.
- (B.) The following schedule of reasonable charges should not be interpreted as requiring records custodians to impose charges for copies of public records. Charges for copies of public records must be pursuant to a public records policy properly adopted by the governing authority of a governmental entity. See Tenn. Code Ann. § 10-7-503(g) and § 10-7-506(a).
- (C.) Application of an adopted schedule of charges shall not be arbitrary. Additionally, excessive fees and other rules shall not be used to hinder access to public records.
- (D.) A records custodian may reduce or waive charges, in whole or in part, in accordance with the governmental entity's public records policy.
- (E.) A records custodian may require payment for copies before producing copies of the records.
- (F.) The TPRA does not distinguish requests for inspection of records based on intended use, be it for research, personal, or commercial purposes. Likewise, this Schedule of Reasonable Charges does not make a distinction in the charges assessed based on the purpose of a record request. However, other statutory provisions, such as Tenn. Code Ann. § 10-7-506(c), enumerate fees that may be assessed when specific documents are requested for a specific use. Any distinctions made, or waiver of charges permitted, based upon the type of records requested should be expressly set forth and permitted in the adopted public records policy.
- (G.) Records custodians shall provide a requestor an estimate of reasonable costs to provide copies of requested records.

II. Per Page Copying Charges

(A.) For each standard 8½" x 11" or 8½" x 14" copy produced, a records custodian may assess a per page charge of up to 15 cents (\$0.15) for black and white copies and up to 50 cents (\$0.50) for color copies. If producing duplex (front and back) copies, a charge for two separate pages may be imposed for each single duplex copy.

(B.) If the charge for color copies is higher than for black and white copies, and a public record is maintained in color but can be produced in black and white, the records custodian shall advise the requestor that the record can be produced in color if the requestor is willing to pay a charge higher than that of a black and white copy.

(C.) If a governmental entity's actual costs are higher than those reflected above, or if the requested records are produced on a medium other than 8½" x 11" or 8½" x 14" paper, the governmental entity may develop its own charges. The governmental entity must establish a schedule of charges documenting "actual cost" and state the calculation and reasoning for its charges in a properly adopted policy. A governmental entity may charge less than those charges reflected above. Charges greater than 15 cents (\$0.15) for black and white copies and 50 cents (\$0.50) for color copies can be assessed or collected only when there is documented analysis of the fact that the higher charges represent the governmental entity's actual cost of producing such material, unless there exists another basis in law for such charges.

III. Additional Charges

(A.) When assessing a fee for items covered under this section, records custodians shall utilize the most economical and efficient method of producing the requested records.

(B.) A records custodian may charge its actual out-of-pocket costs for flash drives or similar storage devices on which electronic copies are provided. When providing electronic records, a records custodian may charge per-page costs only when paper copies that did not already exist are required to be produced in responding to the request, such as when a record must be printed to be redacted.

(C.) It is presumed copies of requested records will be provided in person to a requestor when the requestor returns to the records custodian's office to retrieve the records.

(D.) If a requestor chooses not to personally retrieve records and the actual cost of delivering the copies, in addition to any other permitted charges, have been paid by the requestor or otherwise waived pursuant to the public records policy, then a records custodian is obligated to deliver the copies via USPS First-Class Mail. It is within the discretion of a records custodian to agree to deliver copies of records through other means, including electronically, and to assess the costs related to such delivery.

(E.) If it is not practicable or feasible for the records custodian to produce copies internally, the records custodian may use an outside vendor and charge the costs to the requester.

(F.) If a records custodian is assessed a charge to retrieve requested records from archives or any other entity having possession of requested records, the records custodian may recover from the requestor the costs assessed for retrieval.

IV. Labor Charges

(A.) A records custodian shall utilize the most cost efficient method of producing requested records. Accordingly, a records custodian should strive to utilize current employees at the lowest practicable hourly wage to fulfill public records requests for copies.

(B.) "Labor" is the time (in hours) reasonably necessary to produce requested records, including the time spent locating, retrieving, reviewing, redacting, and reproducing records.

(C.) "Labor threshold" is the first (1st) hour of labor reasonably necessary to produce requested material(s). A governmental entity may adopt a higher labor threshold than one (1) hour. A records custodian is only permitted to charge for labor exceeding the labor threshold established by the governmental entity.

D. "Hourly wage of an employee" is based upon the base salary of the employee and does not include benefits. If an employee is not paid on an hourly basis, the hourly wage

shall be determined by dividing the employee's annual salary by the required hours to be worked per year. For example, an employee who is expected to work a 37.5 hour workweek and receives \$39,000 in salary on an annual basis will be deemed to be paid \$20 per hour.

E. In calculating labor charges, a records custodian should determine the total amount of labor for each employee and subtract the labor threshold from the labor of the highest paid employee(s). The records custodian should then multiply the amount of labor for each employee by each employee's hourly wage to calculate the total amount of labor charges associated with the request.

Example:

The hourly wage of Employee A is \$15.00. The hourly wage of Employee B is \$20.00. Employee A spends two (2) hours on a request. Employee B spends two (2) hours on the same request. The labor threshold is established at one (1) hour. Since Employee B is the highest paid employee, the labor threshold will be applied to the time Employee B spent producing the request. For this request, \$50.00 could be charged for labor. This is calculated by taking the number of hours each employee spent producing the request, subtracting the threshold amount, multiplying that number by the employee's hourly wage, and then adding the amounts together (i.e. Employee A (2 x \$15.00) + Employee B (1 x \$20.00) = \$50.00).

SECTION 16. That, pursuant to the Charter, it shall not be lawful for any department, agency, or branch of the Government to expend any money other than the purpose for which it was appropriated, nor shall the expenditures for a purpose exceed the appropriation for said purpose.

SECTION 17. If at any time the actual receipt of revenues is projected to be less than the estimated revenues, it shall be the duty of the Mayor to forthwith initiate an ordinance amending this budget ordinance so as to appropriately reduce or otherwise change the various appropriations made herein which, in the judgment of the City Council, should be made.

SECTION 18. The City Finance Officer is hereby authorized to transfer money from one appropriation to another within the same fund as may be necessary to meet expenditures for the fiscal year 2027.

SECTION 19. In addition to FY27 appropriations for current year expenditures, funds may be appropriated to meet non-routine obligations carried forward from prior year open purchase order balances in each fund. Such appropriation shall be from the fund balance of each respective fund.

SECTION 20. That Ordinance 11941 dated March 14, 2007, amended the Chattanooga City Code, Part II, Chapter 24 relative to parking, per Section 24-335, the City delegated the Management responsibilities for parking meters within the Special Parking Management Districts to the Chattanooga Area Regional Transportation Authority. By this Budget Ordinance, any revenue in excess of the cost to CARTA for operation of metered parking spaces within the Special Parking Management Districts be appropriated to CARTA to be utilized for CARTA's parking management operations, including the costs of acquiring and maintaining parking equipment and systems and enforcement of these ordinances, as well as the acquisition, construction, and maintenance of off-street parking facilities and the provision of passenger shuttle services in the downtown Chattanooga area.

SECTION 21. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36 (a), be and the same is hereby deleted and the following substituted in lieu thereof:

- (a) Enumeration of charges; quantity of water used. Sewer service charges shall be based upon the quantity of water used as shown by water meter readings and shall be the dollar amount derived by applying the total charge in dollars per one thousand (1,000) gallons for the quantities of water shown in the following table:

FY27	
User Class	Total Charges
<u>(gallons)</u>	<u>(\$/1,000 gallons)</u>

First 100,000	\$16.85
Next 650,000	12.55
Next 1,250,000	10.20
Next 30,000,000	8.60
Over 32,000,000	8.37

In addition, the total charges derived from the above chart for residential users will be multiplied by ninety (90) percent to compensate for water use not going to the sewer such as lawn and garden watering. Any residential location where a separate water meter has been installed for the purpose of lawn and garden watering shall not be entitled to have the multiplier applied to any water consumed through the primary water meter. Each residence or apartment unit shall have a maximum monthly sewer service charge for a volume of no more than 12,000 gallons water used; unless the minimum charge due to water meter size exceeds the 12,000 gallon limit, and then the monthly sewer service charge shall be at least the minimum for that particular size water meter.

SECTION 22. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36 (c) as relates to sewer service charges and fees be and the same is hereby deleted and the following substituted in lieu thereof:

- (c) Billable flow. The amount due from the regional user shall be the dollar amount derived by applying the total charge shown in the table below per one thousand (1,000) gallons of water sold.

	Regional Operation & Maintenance Charge (\$/1,000 gallons)	Regional Debt Charge (\$/1,000 gallons)	Total Regional Charge (Wheelage and Treatment) (\$/1,000 gallons)
Wheelage and Treatment	\$5.2722	\$ 0.6163	\$ 5.8885

If regional customers are billed directly through the water company, the rate to be charged shall be five dollars and fifty-seven cents (\$5.57) per one thousand (1,000) gallons.

SECTION 23. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-36 (d), be and the same hereby deleted and the following substituted in lieu thereof:

- (d) Total flow. The amount due from the regional user shall be the dollar amount derived by applying the total charge shown in the table below to the quantity of water measured by a flow meter installed and maintained at or near the point of connection

between the system of the regional user and the Chattanooga system. In the event of any malfunction of said meters, flow shall be estimated, interpolated, and/or projected in the most equitable manner possible. Such estimates, along with available readings for periods where there was no malfunction, shall serve as the basis for billing.

	Regional Operation & Maintenance Charge (\$/1,000 gallons)	Regional Debt Charge (\$/1,000 gallons)	Total Regional Charge (Wheelage and Treatment) (\$/1,000 gallons)
Wheelage and Treatment	\$ 2.4387	\$ 0.9381	\$ 3.3768

SECTION 24. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-37,

be and the same is hereby deleted and the following substituted in lieu thereof:

Minimum sewer service charges based upon water meter connection size shall be as follows:

Monthly Minimum Sewer Service Charges

<u>Meter Size</u> (inches)	FY27 10/1/2026 <u>Charge per Month</u>
5/8	34.62
3/4	123.49
1	215.74
1-1/2	482.86
2	854.96
3	2,004.09
4	3,703.59
6	8,821.39
8	15,603.41

(a) The minimum sewer service charge for residential users with various meter sizes shall be multiplied by ninety (90) percent to compensate for water use not going to the sewer, such as lawn and garden watering. Any residential location where a separate water meter has been installed for the purpose of lawn and garden watering shall not be entitled to have the multiplier applied to any water consumed through the primary water meter.

(b) The minimum sewer service charge for residential users with combined residential and fire service installed prior to May 6, 2025, shall be charged at the 5/8-inch meter minimum rate, and their meter size shall be considered 5/8-inch for purposes of calculating maximum monthly service charges.

SECTION 25. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-41(c), be and the same is hereby deleted and the following substituted in lieu thereof:

(c) Rates. Based upon the current cost of treating wastewater containing constituents with concentrations in excess of “normal wastewater,” numerical rates are hereby established for Bc and Sc as follows:

Bc = \$0.1450 per pound of BOD for concentrations in excess of three hundred (300) milligrams per liter.

Sc = \$0.1005 per pound of total suspended solids for concentrations in excess of four hundred (400) milligrams per liter.

SECTION 26. That Chattanooga City Code, Part II, Chapter 31, Article II, Section 31-43 (b), (f), (g), (h), and (i) be and the same are hereby deleted and the following substituted in lieu thereof:

(b) *Fees for garbage grinders.* Any user of a garbage grinder, except users in a premise used exclusively for an individual residence, shall be charged at a rate of five hundred twenty dollars (\$520.00) per month. The superintendent shall bill users on a quarterly basis and the bills shall be due and payable within fifteen (15) days following the last day of the billing period.

(f) *Fees for septic tank discharge.* All persons discharging concentrated, domestic septic tank sewage waste from a truck under the provisions of Article III of this Chapter shall be charged at the rate of two hundred dollars and fifty-five cents (\$200.55) per one thousand (1,000) gallons of such waste. The minimum charge for septic tank discharges shall be one half (1/2) of the rate for one thousand (1,000) gallons of the rate in effect at the time of such discharge.

(g) *Fees for holding tank wastes.* All persons discharging any holding tank waste authorized pursuant to division 6 of this article shall be charged at the rate of sixteen dollars and eighty-five cents (\$16.85) per one thousand (1,000) gallons of such discharge, plus any surcharge rate authorized by Article III of this chapter for concentrations of pollutants in excess of normal waste water without regard to the definition of the industrial user or other limitations set forth in such section. The Plant Manager may also require a chemical analysis of such waste and charge therefore.

(h) Late fees of 10% (ten percent) shall be applied to all amounts billed but not received by the due date indicated on the invoice.

(i) An applicable disconnect fee may be assessed for delinquent accounts.

SECTION 27. Notwithstanding any other provision of this Ordinance to the contrary, water providers within the City of Chattanooga shall bill according to the new Chattanooga sewer service charges effective on the 1st day of October 2026 until further notice.

SECTION 28. That per Ordinance 12377 Section 2 Amending City Code, Part II, Chapter 31, Article VIII, Division 7, Fees, Section 31-354 the annual City of Chattanooga Water Quality fee for bills issued on or about October 1, 2026 for calendar year 2026 will be One hundred eighty-three dollars and fifty-four cents (\$183.54) per Equivalent Residential Unit (ERU) for Residential and Non-residential Properties.

SECTION 29. That Chattanooga City Code, Part II, Chapter 31, Article VIII, Division 3, Land Disturbing Activity and Erosion and Sedimentation Control, Section 31-322, be and the same is hereby deleted and the following substituted in lieu thereof:

No Land Disturbing Activity or associated activity in this Article, whether temporary or permanent, shall be conducted within the City of Chattanooga until a land disturbing permit has been issued by the City. Such permit shall be available for inspection by the City on the job site at all times during which land

disturbing activities are in progress. Such permit shall be required in addition to any building permit or other permit required upon the site.

Each application for the issuance of a land disturbing permit under this article shall be accompanied by a nonrefundable permit fee subject to the following fee schedule:

Permit	Fee
Simple residential	\$250 min. (up to 1 acre disturbed area)
Complex	\$250 per acre or part thereof
Revision after second review (each)	\$1,000
Post-issued revision (each)	\$1,000
Variance or Infeasibility Request	\$1,375
Bonds/Letter of credit (each)	\$675
Driveway Tile/Culvert Sized by City (each)	\$500
As-Built Survey/Certification Review (each)	\$675
Grading only	\$250 per acre or part thereof
Timber Removal Permit	\$250 per acre or part thereof
Tree Ordinance - Complex LDP	\$500
Tree Ordinance - Simple LDP	\$250

SECTION 30. The following fees are established for Floodplain Management Reviews, including the items listed in the table below. These fees shall be added to Chattanooga City Code, Part II, Chapter 31, Sec 31-322.

For reference of permit requirements, see Chapter 38, Article VIII. - SPECIAL PURPOSE ZONES, Section 38-38, Special Flood Hazard Area, General Standards for all Floodplain Districts (iii)
Permit Required:

Review for Floodplain Permit	Fee
FPM Review - LOMR-F	\$250
FPM Review - CLOMR-F	\$250
FPM Review - LOMA	\$500
FPM Review - 50 Acre Rule	\$500
FPM Review - No Rise	\$2,500
FPM Review - CLOMR	\$2,500
FPM Review - LOMR	\$2,500
FPM Revision Fee (For every revision after 2)	Cost of Review
Technology Fee	\$10

SECTION 31. That this Ordinance shall be operative, as distinguished from its effective date, on and after July 1, 2026.

SECTION 32. That if any section, sentence, word or figures contained in this Ordinance should be declared invalid by a final decree of a Court of competent jurisdiction, such holding shall not affect the remaining sentences, sections, words or figures contained in this Ordinance, but the same shall remain in full force and effect.

SECTION 33. That this Ordinance shall take effect immediately from and after its passage.

PASSED on ~~Second~~ and Final Reading: June 23, 2026

CHAIRPERSON

APPROVED: ☒ DISAPPROVED: ☐

DATE 6/27/ 2026

MAYOR

PUBLIC HEARING DATE: June 2, 2026

CITY OF CHATTANOOGA			
General Pay Structure FY27			
Grade	Minimum	Midpoint	Maximum
GS.03	\$34,786	\$42,025	\$51,279
GS.04	\$35,357	\$42,715	\$52,121
GS.05	\$37,632	\$45,463	\$55,474
GS.06	\$40,142	\$48,496	\$59,174
GS.07	\$43,609	\$52,685	\$64,285
GS.08	\$48,246	\$58,286	\$71,121
GS.09	\$52,517	\$63,446	\$77,416
GS.10	\$56,187	\$67,880	\$82,826
GS.11	\$60,088	\$72,593	\$88,577
GS.12	\$65,304	\$78,895	\$96,267
GS.13	\$72,038	\$87,029	\$106,192
GS.14	\$78,051	\$94,295	\$115,057
GS.15	\$83,118	\$100,415	\$122,526
GS.16	\$88,416	\$106,816	\$130,335
GS.17	\$95,376	\$115,225	\$140,596
*GS.18	\$103,246	\$124,733	\$152,198
GS.19	\$104,203	\$125,889	\$153,608
*GS.20	\$105,693	\$127,689	\$155,805
*GS.21	\$110,270	\$133,218	\$162,552
*GS.22	\$110,977	\$134,072	\$163,594
GS.23	\$111,966	\$135,268	\$165,052
GS.24	\$118,427	\$143,073	\$174,576
GS.25	\$125,119	\$151,158	\$184,441
GS.26	\$133,828	\$161,679	\$197,279
*GS.27	\$134,893	\$162,965	\$198,849
GS.28	\$144,750	\$174,874	\$213,380
GS.29	\$162,114	\$195,851	\$238,975
* Public Safety Management Grade			

Each Step progression is equal to 1% added to the previous step

CITY OF CHATTANOOGA			
Wastewater Pay Structure FY27			
Grade	MIN	MID	MAX
WWFG.03-N	\$42,448	\$50,938	\$59,428
WWFG.04-N	\$44,995	\$53,994	\$62,993
WWFG.05-N	\$47,695	\$57,234	\$66,773
WWFG.06-N	\$50,556	\$60,668	\$70,779
WWFG.07-N	\$53,590	\$64,308	\$75,026
WWFG.08-N	\$56,806	\$68,167	\$79,528
WWFG.09-N	\$60,214	\$72,256	\$84,299
WWFG.09-E	\$67,439	\$80,927	\$94,415
WWFG.10-E	\$71,486	\$85,783	\$100,080
WWFG.11-E	\$75,775	\$90,930	\$106,085
WWFG.12-E	\$80,321	\$96,386	\$112,450
WWFG.13-E	\$85,141	\$102,169	\$119,197
WWFG.14-E	\$90,249	\$108,298	\$126,348
WWFG.15-E	\$95,664	\$114,797	\$133,929
WWFG.16-E	\$101,404	\$121,684	\$141,965
WWFG.17-E	\$104,446	\$125,335	\$146,224
WWFG.18-E	\$107,579	\$129,095	\$150,611
WWFG.19-E	\$110,806	\$132,968	\$155,129
WWFG.20-E	\$114,131	\$136,957	\$159,783
WWFG.21-E	\$117,555	\$141,065	\$164,576
WWFG.22-E	\$121,081	\$145,297	\$169,514
WWFG.23-E	\$124,714	\$149,656	\$174,599
WWFG.24-E	\$128,455	\$154,146	\$179,837

Each Step progression is equal to the step # as a % added to the minimum of the range

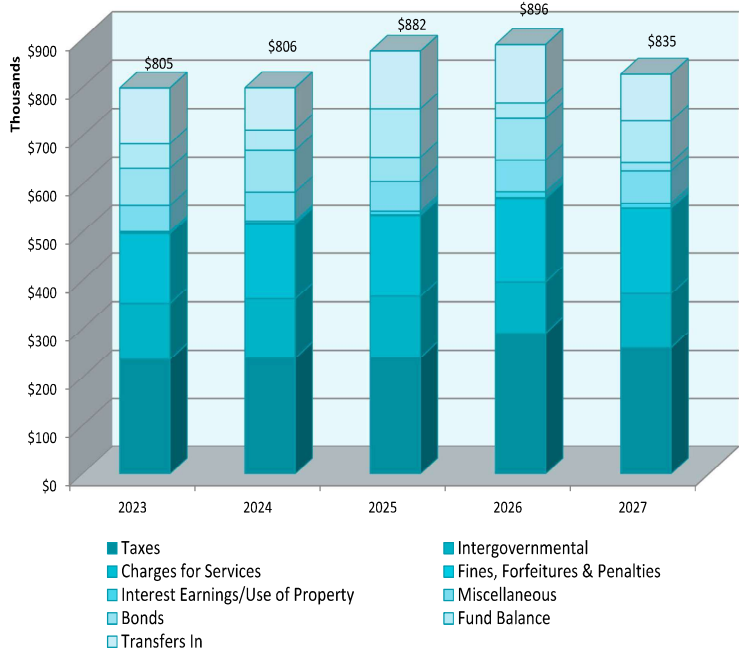
CITY OF CHATTANOOGA															
FIRE PAY STRUCTURE - FY27															
Rank	Grade	Entry	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14
Step # For Reference		1	2	3	4	5	6	7	8	9	10	11	12	13	14
Cadet	FD.0C	\$51,933.94													
Firefighter	FD.1A	\$57,646.67	\$59,376.07	\$61,157.35	\$62,992.07	\$64,881.83	\$66,828.29	\$67,830.71	\$68,848.17	\$69,880.90	\$70,929.11	\$71,993.05	\$73,072.94	\$74,169.04	\$75,281.57
Staff Firefighter*	FD.1C	\$61,646.67	\$63,376.07	\$65,157.35	\$66,992.07	\$68,881.83	\$70,828.29	\$71,830.71	\$72,848.17	\$73,880.90	\$74,929.11	\$75,993.05	\$77,072.94	\$78,169.04	\$79,281.57
Senior Firefighter	FD.2A		\$64,719.92	\$66,661.51	\$68,661.36	\$70,721.20	\$72,842.84	\$73,935.48	\$75,044.51	\$76,170.18	\$77,312.73	\$78,472.42	\$79,649.51	\$80,844.25	\$82,056.91
Staff Senior Firefighter*	FD.2C		\$68,719.92	\$70,661.51	\$72,661.36	\$74,721.20	\$76,842.84	\$77,935.48	\$79,044.51	\$80,170.18	\$81,312.73	\$82,472.42	\$83,649.51	\$84,844.25	\$86,056.91
Lieutenant	FD.3A					\$77,086.11	\$79,398.69	\$80,589.67	\$81,798.52	\$83,025.49	\$84,270.88	\$85,534.94	\$86,817.96	\$88,120.23	\$89,442.04
Staff Lieutenant*	FD.3C					\$81,086.11	\$83,398.69	\$84,589.67	\$85,798.52	\$87,025.49	\$88,270.88	\$89,534.94	\$90,817.96	\$92,120.23	\$93,442.04
Captain	FD.4A								\$89,160.38	\$90,497.79	\$91,855.25	\$93,233.08	\$94,631.58	\$96,051.05	\$97,491.82
Staff Captain*	FD.4C								\$93,160.38	\$94,497.79	\$95,855.25	\$97,233.08	\$98,631.58	\$100,051.05	\$101,491.82
Battalion Chief/Staff Chief	FD.5A												\$103,148.42	\$104,695.65	\$106,266.08
Assistant Chief	FD.6C												\$112,431.78	\$114,118.26	\$115,830.03
CITY OF CHATTANOOGA															
FIRE PAY STRUCTURE - FY27															
Rank	Grade	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28
Step # For Reference		15	16	17	18	19	20	21	22	23	24	25	26	27	28
Cadet	FD.0C														
Firefighter	FD.1A	\$76,410.80	\$77,556.96	\$78,720.31	\$79,901.12	\$81,099.63	\$82,316.13								
Staff Firefighter*	FD.1C	\$80,410.80	\$81,556.96	\$82,720.31	\$83,901.12	\$85,099.63	\$86,316.13								
Senior Firefighter	FD.2A	\$83,287.77	\$84,537.08	\$85,805.14	\$87,092.22	\$88,398.60	\$89,724.58	\$91,070.45	\$92,436.50	\$93,823.05	\$95,230.40				
Staff Senior Firefighter*	FD.2C	\$87,287.77	\$88,537.08	\$89,805.14	\$91,092.22	\$92,398.60	\$93,724.58	\$95,070.45	\$96,436.50	\$97,823.05	\$99,230.40				
Lieutenant	FD.3A	\$90,783.67	\$92,145.42	\$93,527.60	\$94,930.52	\$96,354.47	\$97,799.79	\$99,266.79	\$100,755.79	\$102,267.13	\$103,801.13	\$105,358.15	\$106,938.52		
Staff Lieutenant*	FD.3C	\$94,783.67	\$96,145.42	\$97,527.60	\$98,930.52	\$100,354.47	\$101,799.79	\$103,266.79	\$104,755.79	\$106,267.13	\$107,801.13	\$109,358.15	\$110,938.52		
Captain	FD.4A	\$98,954.20	\$100,438.51	\$101,945.09	\$103,474.26	\$105,026.38	\$106,601.77	\$108,200.80	\$109,823.81	\$111,471.17	\$113,143.24	\$114,840.38	\$116,562.99	\$118,311.44	\$120,086.11
Staff Captain*	FD.4C	\$102,954.20	\$104,438.51	\$105,945.09	\$107,474.26	\$109,026.38	\$110,601.77	\$112,200.80	\$113,823.81	\$115,471.17	\$117,143.24	\$118,840.38	\$120,562.99	\$122,311.44	\$124,086.11
Battalion Chief/Staff Chief	FD.5A	\$107,860.07	\$109,477.98	\$111,120.14	\$112,786.95	\$114,478.75	\$116,195.93	\$117,938.87	\$119,707.95	\$121,503.57	\$123,326.13	\$125,176.02	\$127,053.66	\$128,959.46	\$130,893.86
Assistant Chief	FD.6C	\$117,567.48	\$119,330.99	\$121,120.96	\$122,937.77	\$124,781.84	\$126,653.57	\$128,553.37	\$130,481.67	\$132,438.90	\$134,425.48	\$136,441.86	\$138,488.49	\$140,565.82	\$142,674.30

* Staff positions up to and including Captain receive an additional \$4,000 per year for shift supplement.

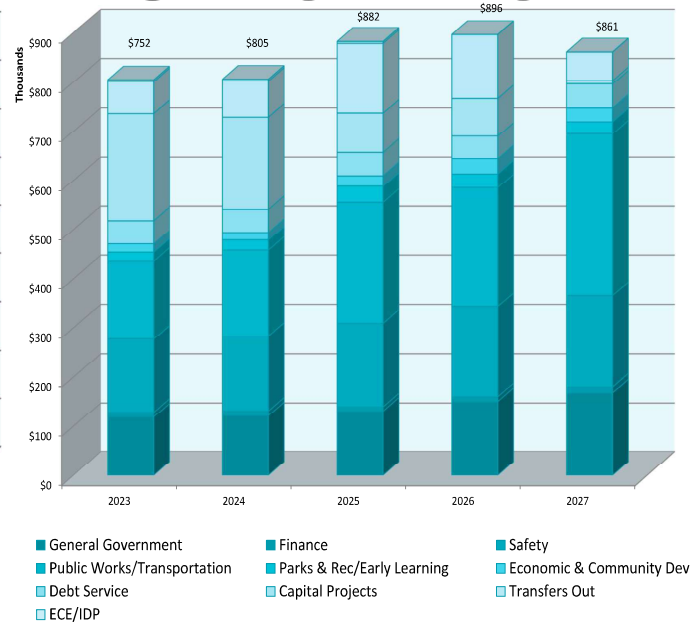
CITY OF CHATTANOOGA															
POLICE PAY STRUCTURE -- FY27															
Rank	Grade	Entry	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14
Step # For Reference		1	2	3	4	5	6	7	8	9	10	11	12	13	14
Police Cadet	PD.1	\$55,641.55													
Police Officer	PD.2	\$60,459.99	\$62,273.79	\$64,142.00	\$66,066.26	\$68,048.25	\$70,089.70	\$71,141.05	\$72,208.16	\$73,291.28	\$74,390.65	\$75,506.51	\$76,639.11		
Master Police Officer	PD.5										\$74,822.10	\$75,944.44	\$77,083.60	\$78,239.86	\$79,413.45
Police Sergeant	PD.6					\$74,822.10	\$77,066.77	\$78,222.77	\$79,396.11	\$80,587.05	\$81,795.86	\$83,022.80	\$84,268.14	\$85,532.16	\$86,815.14
Police Lieutenant	PD.7										\$89,605.21	\$90,949.29	\$92,313.63	\$93,698.23	\$95,103.70
Police Captain	PD.8												\$99,058.54	\$100,544.42	\$102,052.58
CITY OF CHATTANOOGA															
POLICE PAY STRUCTURE -- FY27															
Rank	Grade	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28
Step # For Reference		15	16	17	18	19	20	21	22	23	24	25	26	27	28
Police Cadet	PD.1														
Police Officer	PD.2														
Master Police Officer	PD.5	\$80,604.66	\$81,813.73	\$83,040.93	\$84,286.55	\$85,550.84	\$86,834.11	\$88,136.62	\$89,458.67						
Police Sergeant	PD.6	\$88,117.37	\$89,439.13	\$90,780.72	\$92,142.43	\$93,524.56	\$94,927.43	\$96,351.34	\$97,796.61	\$99,263.56	\$100,752.52				
Police Lieutenant	PD.7	\$96,530.26	\$97,978.21	\$99,447.89	\$100,939.61	\$102,463.70	\$103,990.50	\$105,550.36	\$107,133.62	\$108,740.62	\$110,371.73	\$112,027.31	\$113,707.72		
Police Captain	PD.8	\$103,583.37	\$105,137.12	\$106,714.18	\$108,314.89	\$109,939.62	\$111,588.71	\$113,262.54	\$114,961.48	\$116,685.90	\$118,436.19	\$120,212.73	\$122,015.92	\$123,846.16	\$125,703.86



Financial Overview



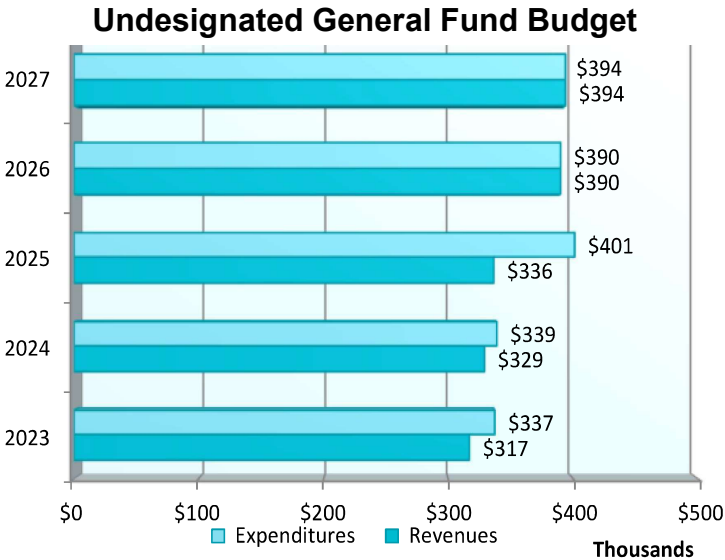
Budgeted Revenues & Other Funding Sources
(in 1,000)



Budgeted Expenditures
(in 1,000)

Revenue and Expenditure History

Total City revenues and operating transfers in for the fiscal year ended June 30, 2023 were \$804,829,012. Total budgeted City revenue and transfers in for the fiscal year ended June 30, 2027 is \$861,471,327 an increase of \$56,642,315 or 7.0% over this five year period. Increases include property tax rate increase, Stormwater fees, planned use of reserves for capital projects, Wastewater fees, and cost of operations mainly due to large capital improvements because of the EPA consent decree imposed on the Wastewater System. Also below are comparisons of total budgeted revenues and expenditures for the Undesignated General Fund.



BUDGETED Sources & Uses of Funds
BY FUND TYPE
Fiscal Year Ending June 30, 2027

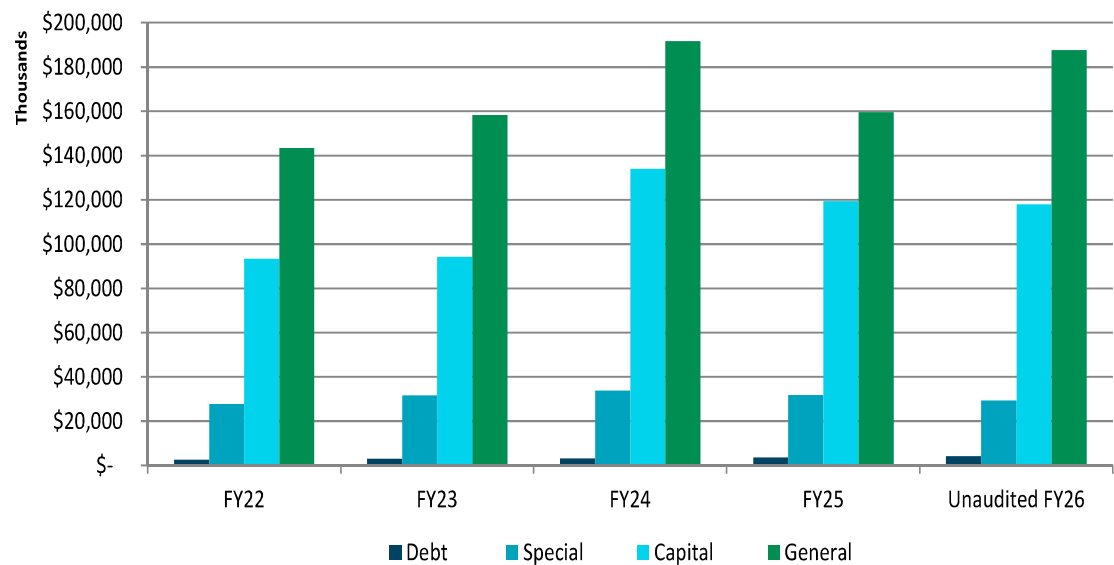
Sources	Governmental Fund Types					Internal Service Funds	Budget Total 2027		Budget Total 2026		Actual Total Revenue/Uses 2025
	Undesignated* General	Special Revenue	Debt Service	Capital Projects	Proprietary Fund Types		Revenue/Uses	2027	Revenue/Uses	2026	
Taxes	\$ 251,512,060	\$ 10,386,000	\$ -	\$ -	\$ -	\$ -	\$ 261,898,060		\$ 291,637,000		\$ 248,486,366
Licenses & Permits	7,415,000	-	-	-	-	-	7,415,000		7,532,000		7,957,295
Intergovernmental	110,648,000	7,240,050	-	(6,698,072)	-	-	111,189,978		105,660,524		115,449,054
Charges for services	1,297,000	-	-	-	140,012,015	35,777,423	177,086,438		173,500,564		207,819,381
Fines, forfeitures and penalties	543,000	30,000	-	-	-	-	573,000		1,704,000		2,964,003
Interest earnings/Use of Property	6,758,500	50,000	-	-	3,000,000	-	9,808,500		12,004,000		24,427,674
Miscellaneous	6,768,000	500,000	85,566	-	52,840	59,785,787	67,192,193		65,665,676		64,499,158
Bonds	-	-	-	17,000,000	-	-	17,000,000		86,080,000		17,153,987
Fund Balance	-	4,715,000	-	-	72,552,164	95,854	77,363,018		31,646,849		-
Transfers In	9,038,440	480,000	25,962,316	23,109,708	39,021,836	7,771,486	105,383,786		120,983,178		149,646,408
Golf Course*	2,990,566	-	-	-	-	-	2,990,566		-		-
Economic Development*	21,280,000	-	-	-	-	-	21,280,000		-		-
Automated Traffic Enforcement*	2,290,788	-	-	-	-	-	2,290,788		-		-
Total Revenues	\$ 420,541,354	\$ 23,401,050	\$ 26,047,882	\$ 33,411,636	\$ 254,638,855	\$ 103,430,550	\$ 861,471,327		\$ 896,413,791		\$ 838,403,324
Uses											
General Government	\$ 78,838,446	\$ 4,341,850	\$ -	\$ 4,835,000	\$ -	\$ 9,280,866	\$ 97,296,162		\$ 80,203,206		\$ 56,490,663
Finance & Administration	11,981,029	-	-	-	-	-	11,981,029		9,526,167		11,492,910
Safety	179,997,699	520,000	-	3,425,000	2,113,311	-	186,056,010		183,477,605		169,052,750
Public Works	52,563,247	7,070,000	-	18,126,636	216,260,408	34,265,939	328,286,230		240,874,199		258,579,154
Parks & Recreation	15,613,404	-	-	5,995,000	-	-	21,608,404		23,972,249		25,500,075
Human Resources	3,174,323	-	-	-	-	59,883,745	63,058,068		62,199,245		54,949,580
Early Learning	2,308,362	480,000	-	-	-	-	2,788,362		3,824,191		3,749,164
Economic & Community Dev	27,147,441	-	-	1,030,000	-	-	28,177,441		31,342,661		37,891,765
Executive Branch	7,680,905	-	-	-	-	-	7,680,905		8,222,925		7,651,479
Equity & Community Engagement	-	-	-	-	-	-	-		-		1,609,905
Innovation Delivery & Performance	-	-	-	-	-	-	-		-		1,845,813
City Planning, Transportation	503,047	-	-	-	-	-	503,047		619,699		729,546
Debt Service	-	4,109,200	26,047,882	-	18,767,405	-	48,924,487		45,737,036		48,822,176
Capital Projects	-	6,880,000	-	-	-	-	6,880,000		76,580,000		31,849,269
Transfers Out	40,733,451	-	-	-	17,497,731	-	58,231,182		129,834,608		162,184,042
Total Appropriations	\$ 420,541,354	\$ 23,401,050	\$ 26,047,882	\$ 33,411,636	\$ 254,638,855	\$ 103,430,550	\$ 861,471,327		\$ 896,413,791		\$ 872,398,291

*Includes select Designated General Fund shown in ACFR with General Government.

Fund Balance/Net Position Summary

During the past five years, the City of Chattanooga has seen a total net increase in its Governmental Fund Balances of \$72.1 million or 27%. This is due to the increase in the fund balance for the General Fund of \$44.4 million or 31%, an increase in the Capital Fund of \$24.5 million or 26.2%, and an increase in Special Revenue Funds of \$1.6 million or 6.1% during this period.

Fund Balance
Governmental Funds
Includes Designated Funds



	FY22	FY23	FY24	FY25	Unaudited FY26
Debt Service Fund	\$ 2,671,340	\$ 3,049,423	\$ 3,243,491	\$ 3,687,491	\$ 4,212,425
Special Revenue Funds	27,694,101	31,760,609	33,826,131	31,894,764	29,376,571
Capital Funds	93,464,852	94,249,667	133,932,970	119,301,069	117,965,907
General Fund	143,316,531	158,284,883	191,631,382	159,608,996	187,737,109
Totals	\$ 267,146,824	\$ 287,344,582	\$ 362,633,974	\$ 314,492,320	\$ 339,292,012

Fund Balance/Net Position Summary

The General Fund Balance was \$143,316,531 in FY22. This has risen to a current unaudited balance of \$187,737,109 for FY 2026. The increase is primarily due to conservative budgeting resulting in positive variances in expenditures largely because of funded vacancies and certain revenues unexpectedly outperforming revenue estimates.

The Special Revenue Fund Balance has increased from a balance of \$27,694,101 in FY22 to an FY26 unaudited balance of \$29,376,571. The City earmarks .25 percent of its share of the local option sales tax for economic development. These funds are dedicated to supported capital and the payments for the retirement of the Lease Rental Revenue Bonds.

Debt Service Fund Balance was \$2,671,340 in FY22, increasing to \$4,212,425 unaudited by the end of FY26.

The Capital Fund Balance has fluctuated most during the past few years. This is primarily because the City recorded \$42 million bond proceeds in FY24 and \$40 million in FY26. Since FY22, the balance has increased from \$93,464,852 to an unaudited \$117,965,907 at the ending of FY26.

The Net Position increase within the Enterprise Funds (excluding the Electric Power Board) has been most dramatic. Net Position of \$666,536,462 in FY22 has increased to an FY26 unaudited balance of \$899,232,551. For more than fifteen years, the City has been subject to federal mandates relative to sanitary sewer, water quality and landfill operations which necessitated the imposition of a Stormwater fee, increased landfill rates and Wastewater service fees to fund such mandates such as the EPA consent decree. Wastewater rates have increased since FY11 to meet requirements of the consent decree. The FY27 rate increase is 5%.

The Stormwater fee will not have a rate increase for FY27 and the Stormwater fee remains \$183.54 per Equivalent Residential Unit (ERU). One ERU is equal to 3,200 square feet of impervious area of residential property. Stormwater received a settlement from the Monsanto class action lawsuit in FY25.

The Internal Service Fund Net Position was \$63,133,534 in FY22. At the end of FY26, this fund category is projected to have an unaudited Net Position of \$95,068,512. This fund category is not intended to generate profits. The Internal Service Fund includes the City's fleet, liability insurance, risk management, on site pharmacy, on site clinic, a wellness facility and employee healthcare costs.

The chart on the previous page plots the year-to-year changes in Fund Balances for the governmental fund types in the City of Chattanooga. The subsequent Fund Balance schedules are inclusive of all reported funds found in and outside of the budget ordinance, while the departmental sections present only funds which are accounted for in the budget ordinance.

City of Chattanooga, Tennessee

General Fund

Includes Designated General Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual on Budgetary Basis
Years Ended June 30, 2024 - 2027

	2024	2025	Unaudited 2026	Budget 2027
FUND BALANCE at beginning of year	<u>\$ 158,284,883</u>	<u>\$ 191,631,382</u>	<u>\$ 159,608,996</u>	<u>\$ 187,737,109</u>
Revenues				
Taxes	\$ 214,458,284	\$ 205,794,878	\$ 261,864,788	\$ 251,512,060
Licenses and permits	7,146,621	7,957,295	9,375,995	7,415,000
Intergovernmental Revenues	141,973,678	146,480,137	147,273,789	131,904,691
Charges for Services	5,056,405	4,765,610	5,030,552	4,645,278
Fines, forfeitures and penalties	1,807,080	2,761,268	1,971,491	2,367,311
Interest Income	14,542,380	15,059,999	16,546,805	6,531,000
Contributions and donations	526,692	275,108	212,707	-
Sale of Property	491,588	333,667	795,801	227,500
Miscellaneous Revenues	<u>7,858,522</u>	<u>7,728,513</u>	<u>7,682,436</u>	<u>9,463,785</u>
Total Revenues	<u>\$ 393,861,250</u>	<u>\$ 391,156,475</u>	<u>\$ 450,754,364</u>	<u>\$ 414,066,625</u>
Expenditures				
General Government	\$ 76,771,850	\$ 89,441,217	\$ 69,953,547	\$ 95,477,173
Finance & Administration	7,006,078	7,717,929	8,476,882	9,986,375
Economic and Community Development	16,646,984	18,246,880	27,264,769	27,168,222
CARTA appropriation	5,800,000	5,800,000	7,645,000	8,395,000
Public Safety	146,277,298	158,654,197	183,498,868	181,905,870
Public Works and Transportation	41,869,208	46,964,308	50,630,979	52,563,247
Parks & Outdoors	18,824,320	19,902,471	20,882,597	15,620,860
Early Learning	2,990,572	3,120,535	3,279,781	2,308,362
Total Expenditures	<u>\$ 316,186,310</u>	<u>\$ 349,847,537</u>	<u>\$ 371,632,423</u>	<u>\$ 393,425,109</u>
Excess (deficiency) of revenues over expenditures	\$ 77,674,940	\$ 41,308,938	\$ 79,121,941	\$ 20,641,516
Other Financing Sources (Uses)				
Operating transfers in	\$ -	\$ 7,430,424	\$ -	\$ 9,038,545
Operating transfers out	(44,328,441)	(80,761,748)	(50,993,828)	(32,440,061)
Total other financing sources (uses)	<u>\$ (44,328,441)</u>	<u>\$ (73,331,324)</u>	<u>\$ (50,993,828)</u>	<u>\$ (23,401,516)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>\$ 33,346,499</u>	<u>\$ (32,022,386)</u>	<u>\$ 28,128,113</u>	<u>\$ (2,760,000)</u>
FUND BALANCE at end of year	<u>\$ 191,631,382</u>	<u>\$ 159,608,996</u>	<u>\$ 187,737,109</u>	<u>\$ 184,977,109</u>

City of Chattanooga, Tennessee

Special Revenue Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance
Years Ended June 30, 2024 - 2027

	2024	2025	Unaudited 2026	Budget 2027
FUND BALANCE at beginning of year	\$ 31,760,609	\$ 33,826,131	\$ 31,894,764	\$ 29,376,571
Revenues				
Taxes	\$ 10,893,157	\$ 10,996,162	\$ 11,242,071	\$ 10,210,000
Licenses and permits	659,906	662,732	687,644	1,335,743
Intergovernmental Revenues	29,921,971	34,858,792	30,455,723	28,662,179
Charges for Services	580,175	660,257	554,819	541,850
Fines, forfeitures and penalties	38,394	24,926	27,903	20,000
Interest Income	662,908	1,150,406	1,062,827	586,000
Contributions and donations	1,500	-	-	-
Sale of Property	-	21,575	34,563	-
Miscellaneous Revenues	2,806,843	548,010	119,034	500,000
Total Revenues	\$ 45,564,854	\$ 48,922,860	\$ 44,184,584	\$ 41,855,772
Expenditures				
General Government	\$ 8,002,994	\$ 5,212,798	\$ 4,765,325	\$ 6,443,057
City Planning	3,366,070	3,255,641	3,294,534	2,814,630
Economic Development	8,328,778	10,582,826	7,581,192	6,410,040
Public Safety	152,034	146,515	374,223	520,000
Public Works & Transportation	5,584,420	6,649,861	6,262,914	7,070,000
Early Learning	15,354,984	15,885,294	14,069,637	15,699,026
Total Expenditures	\$ 40,789,280	\$ 41,732,935	\$ 36,347,825	\$ 38,956,753
Excess (deficiency) of revenues over expenditures	\$ 4,775,574	\$ 7,189,925	\$ 7,836,759	\$ 2,899,019
Other Financing Sources (Uses)				
Operating transfers in	\$ 3,829,486	\$ 3,469,584	\$ 3,490,715	\$ 3,587,948
Operating transfers out	(9,815,365)	(12,590,876)	(13,845,667)	(10,939,200)
Leases	3,275,827	-	-	-
Total other financing sources (uses)	\$ (2,710,052)	\$ (9,121,292)	\$ (10,354,952)	\$ (7,351,252)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$ 2,065,522	\$ (1,931,367)	\$ (2,518,193)	\$ (4,452,233)
FUND BALANCE at end of year	\$ 33,826,131	\$ 31,894,764	\$ 29,376,571	\$ 24,924,338

City of Chattanooga, Tennessee

Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
Years Ended June 30, 2024 - 2027

	2024	2025	Unaudited 2026	Budget 2027
FUND BALANCE at beginning of year	\$ 3,049,424	\$ 3,243,491	\$ 3,687,491	\$ 4,212,425
Expenditures				
Principal retirement	\$ 18,326,185	\$ 18,615,944	\$ 19,133,778	\$ 19,055,494
Interest	5,843,122	6,416,719	6,080,108	6,892,388
Fiscal agent fees	13,170	4,754	3,660	100,000
Total Expenditures	\$ 24,182,477	\$ 25,037,417	\$ 25,217,546	\$ 26,047,882
Excess (deficiency) of revenues over expenditures	\$(24,182,477)	\$(25,037,417)	\$(25,217,546)	\$(26,047,882)
Other Financing Sources (Uses)				
Operating transfers in	\$ 24,376,544	\$ 25,481,417	\$ 25,742,480	\$ 26,047,882
Total other financing sources (uses)	\$ 24,376,544	\$ 25,481,417	\$ 25,742,480	\$ 26,047,882
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$ 194,067	\$ 444,000	\$ 524,934	\$ -
FUND BALANCE at end of year	\$ 3,243,491	\$ 3,687,491	\$ 4,212,425	\$ 4,212,425

City of Chattanooga, Tennessee

Capital Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance
Years Ended June 30, 2024 - 2027

	2024	2025	Unaudited 2026	Budget 2027
FUND BALANCE at beginning of year	\$ 94,249,667	\$ 133,932,970	\$ 119,301,069	\$ 117,965,907
Revenues				
Intergovernmental Revenues	\$ 3,370,176	\$ 1,573,582	\$ 18,861,750	\$ (6,189,558) *
Interest Income	2,161,814	1,743,863	1,589,459	-
Contributions and Donations	335,831	576,881	531,531	-
Total Revenues	\$ 5,867,821	\$ 3,894,326	\$ 20,982,740	\$ (6,189,558)
Expenditures				
General Government	\$ 1,214,219	\$ 6,697,015	\$ 6,922,885	\$ 4,835,000
Finance & Administration	3,797,178	3,814,876	(453,864)	-
Safety	8,230,005	7,708,356	12,359,562	(3,525,849)
Public Works	20,773,218	35,324,830	56,799,308	18,136,291
Parks & Outdoors	1,880,591	6,553,461	9,762,890	5,995,000
Economic & Community Development	2,044,669	23,226,723	4,762,390	1,030,000
Early Learning	56,637	213,465	466,726	-
Total Expenditures	\$ 37,996,517	\$ 83,538,726	\$ 90,619,897	\$ 26,470,442
Excess (deficiency) of revenues over expenditures	\$ (32,128,696)	\$ (79,644,400)	\$ (69,637,157)	\$ (32,660,000)
Other Financing Sources (Uses)				
Operating transfers in	\$ 25,937,776	\$ 65,012,499	\$ 35,080,621	\$ 15,660,000
Operating transfers out	-	-	(15,000)	-
General Obligation bonds issued	41,995,000	-	29,221,500	17,000,000
Premium on general obligation bonds issued	3,268,155	-	4,014,874	-
Capital Leases	611,068	-	-	-
Total other financing sources (uses)	\$ 71,811,999	\$ 65,012,499	\$ 68,301,995	\$ 32,660,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$ 39,683,303	\$ (14,631,901)	\$ (1,335,162)	\$ -
FUND BALANCE at end of year	\$ 133,932,970	\$ 119,301,069	\$ 117,965,907	\$ 117,965,907

*Includes unappropriated FEMA and Grant funds from prior years.

City of Chattanooga, Tennessee

Enterprise Funds

Statement of Revenues, Expenses and
Changes in Net Position
Years Ended June 30, 2024 - 2027

	2024	2025	Unaudited 2026	Budget 2027
OPERATING REVENUES				
Customer Charges	\$ 167,257,066	\$ 183,774,296	\$ 190,929,383	\$ 186,842,625
Other	8,914	5,596,188 *	39,859	52,840
Total Revenues	<u>\$ 167,265,980</u>	<u>\$ 189,370,484</u>	<u>\$ 190,969,242</u>	<u>\$ 186,895,465</u>
OPERATING EXPENSES				
Wastewater Operation	\$ 69,144,721	\$ 72,667,744	\$ 123,062,394	\$ 78,934,082
Solid Waste Operation	5,287,856	5,394,597	5,177,035	5,498,283
Stormwater Management Operation	15,490,726	20,093,686	23,359,051	26,131,580
TN Valley Regional Communication System	1,261,948	1,408,006	1,022,447	2,113,311
Chattanooga Downtown Redevelopment	382,309	426,759	429,295	746,290
Depreciation and Amortization	18,488,955	18,326,692	12,096,262	19,267,138
Closure/Postclosure Costs	252,214	-	-	50,000
Other/Housing	316,850	12,024	3,117	2,002,850
Total Operating Expenses	<u>\$ 110,625,579</u>	<u>\$ 118,329,508</u>	<u>\$ 165,149,601</u>	<u>\$ 134,743,534</u>
OPERATING INCOME	<u>\$ 56,640,401</u>	<u>\$ 71,040,976</u>	<u>\$ 25,819,641</u>	<u>\$ 52,151,931</u>
NONOPERATING REVENUES (EXPENSES)				
Investment Income	\$ 4,324,495	\$ 8,442,848	\$ 7,713,692	\$ 3,290,000
Interest Expense	(3,699,069)	(3,698,231)	(5,167,434)	(6,458,654)
Other Income (expense)	86,436	507,787	80,180	-
Total Nonoperating Rev. (Exp.)	<u>\$ 711,862</u>	<u>\$ 5,252,404</u>	<u>\$ 2,626,438</u>	<u>\$ (3,168,654)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS TRANSFERS AND SPECIAL ITEM	<u>\$ 57,352,263</u>	<u>\$ 76,293,380</u>	<u>\$ 28,446,079</u>	<u>\$ 48,983,277</u>
Operating Transfers Out	\$ -	\$ -	\$ -	\$ (121,297,731)
CHANGE IN NET POSITION	<u>\$ 57,352,263</u>	<u>\$ 76,293,380</u>	<u>\$ 28,446,079</u>	<u>\$ (72,314,454)</u>
NET POSITION - Beginning	\$ 737,323,742	\$ 794,493,092	\$ 870,786,472	\$ 899,232,551
Change to Reporting Entity	(182,913)			
NET POSITION - Ending	<u>\$ 794,493,092</u>	<u>\$ 870,786,472</u>	<u>\$ 899,232,551</u>	<u>\$ 826,918,097</u>

*Stormwater settlement from Monsanto class action lawsuit.

City of Chattanooga, Tennessee

Internal Service Funds

Statement of Revenues, Expenses, and Changes in Net Position
Years Ended June 30, 2024 - 2027

	2024	2025	Unaudited 2026	Budget 2027
OPERATING REVENUES				
Billings to Departments	\$ 62,356,336	\$ 63,737,279	\$ 73,324,160	\$ 75,942,012
Claim reimbursed by OPEB Trust	7,021,561	10,514,285	9,858,023	12,663,000
Other	12,049,163	9,523,724	8,444,643	5,218,200
Total Operating Revenues	<u>\$ 81,427,060</u>	<u>\$ 83,775,288</u>	<u>\$ 91,626,826</u>	<u>\$ 93,823,212</u>
OPERATING EXPENSES				
Repairs & Maintenance - Amnicola	\$ 5,391,342	\$ 6,486,513	\$ 6,760,101	\$ 6,485,728
Repairs & Maintenance - 12th St	6,148,165	5,097,256	4,934,637	5,894,911
Operations - Amnicola/Service Station	967,132	723,083	908,637	748,586
Operations - 12th St/Service Station	2,570,963	2,177,762	2,194,051	2,292,509
Operations - Wood Recycle Center Station				70,000
Fleet Capital	-	-	-	8,000,000
Fleet Leasing Operations	2,389,589	3,097,234	6,898,483	2,774,205
Judgments & Costs	1,697,038	(155,786)	761,341	716,100
Claims & Tort Liabilities	666,461	706,640	694,915	678,900
Special Counsel	396,534	439,603	602,772	700,000
Employee Healthcare	24,479,968	25,381,927	30,367,941	33,028,266
Pensioners Healthcare	183,808	252,069	133,376	271,130
On Site Pharmacy	10,367,127	10,724,600	10,714,649	11,427,639
On Site Clinic & Wellness	3,754,898	3,779,566	3,765,993	4,275,709
Retiree Healthcare	9,308,635	10,826,004	10,481,847	10,881,001
Risk Management	-	3,293	6,320,811	6,121,486
Technology Replacement Fund/Equipment	483,110	520,266	1,203,045	1,064,380
Depreciation	4,295,823	5,106,377	3,642,038	-
Total Operating Expenses	<u>\$ 73,100,593</u>	<u>\$ 75,166,407</u>	<u>\$ 90,384,637</u>	<u>\$ 95,430,550</u>
OPERATING INCOME	<u>\$ 8,326,467</u>	<u>\$ 8,608,881</u>	<u>\$ 1,242,189</u>	<u>\$ (1,607,338)</u>
NONOPERATING REVENUES (EXPENSES)				
Other income (expense)	\$ 385,856	\$ 1,042,250	\$ 571,251	\$ -
Total nonoperating revenues (expenses)	<u>\$ 385,856</u>	<u>\$ 1,042,250</u>	<u>\$ 571,251</u>	<u>\$ -</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>\$ 8,712,323</u>	<u>\$ 9,651,131</u>	<u>\$ 1,813,440</u>	<u>\$ (1,607,338)</u>
Transfers in	\$ 41,058	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 8,753,381	\$ 9,651,131	\$ 1,813,440	\$ (1,607,338)
NET POSITION, beginning of year	<u>\$ 74,850,560</u>	<u>\$ 83,603,941</u>	<u>\$ 93,255,072</u>	<u>\$ 95,068,512</u>
NET POSITION, ending of year	<u><u>\$ 83,603,941</u></u>	<u><u>\$ 93,255,072</u></u>	<u><u>\$ 95,068,512</u></u>	<u><u>\$ 93,461,174</u></u>

City of Chattanooga, Tennessee

Fiduciary Funds

Statement of Changes in Fiduciary Net Position Years Ended June 30, 2024 - 2027

	2024	2025	Unaudited 2026	Budget 2027
ADDITIONS				
Contributions:				
Employer	\$ 60,886,203	\$ 94,631,143 *	\$ 84,060,352	\$ 80,000,000
Plan Member	9,788,710	10,602,700	11,874,593	10,000,000
Other	183,876	102,450	109,062	100,000
	<u>\$ 70,858,789</u>	<u>\$ 105,336,293</u>	<u>\$ 96,044,007</u>	<u>\$ 90,100,000</u>
Investment Income				
Net appreciation (depreciation) in fair market value of investments	\$ 53,812,582	\$ 77,491,780	\$ 134,214,476	\$ 135,000,000
Interest	244,121	231,870	222,847	250,000
Dividends	12,994,182	17,541,942	19,935,508	7,000,000
	<u>\$ 67,050,885</u>	<u>\$ 95,265,592</u>	<u>\$ 154,372,831</u>	<u>\$ 142,250,000</u>
Less Investment income (loss)	<u>\$ (659,019)</u>	<u>\$ (1,324,581)</u>	<u>\$ (1,268,060)</u>	<u>\$ (750,000)</u>
Net investment income (loss)	\$ 66,391,866	\$ 93,941,011	\$ 153,104,771	\$ 141,500,000
Total Additions	\$ 137,250,655	\$ 199,277,304	\$ 249,148,778	\$ 231,600,000
DEDUCTIONS				
Benefits paid to participants	\$ 69,380,416	\$ 81,924,785	\$ 85,091,394	\$ 90,000,000
Administrative expenses	1,251,314	1,582,700	1,122,294	1,100,000
Total Deductions	<u>\$ 70,631,730</u>	<u>\$ 83,507,485</u>	<u>\$ 86,213,688</u>	<u>\$ 91,100,000</u>
CHANGE IN NET POSITION	\$ 66,618,925	\$ 115,769,819	\$ 162,935,090	\$ 140,500,000
NET POSITION, beginning	<u>\$ 751,016,938</u>	<u>\$ 817,635,863</u>	<u>\$ 1,052,261,965</u>	<u>\$ 1,215,197,055</u>
Error Correction**		118,856,283		
NET POSITION, ending	<u><u>\$ 817,635,863</u></u>	<u><u>\$ 1,052,261,965</u></u>	<u><u>\$ 1,215,197,055</u></u>	<u><u>\$ 1,355,697,055</u></u>

* Includes \$18 million to Fire & Police Pension approved in by Ordinance Amendment # 14196 dated February 18, 2025.

**Prior to FY25 EPB was not included in the City's fiduciary statements (\$101,297,000). In FY25, the City identified an error regarding the fiduciary fund financial reporting of the OPEB Trust Fund(\$17,559,283).



Undesignated General Fund

Fiscal Year Ending June 30, 2027

Fund Structure

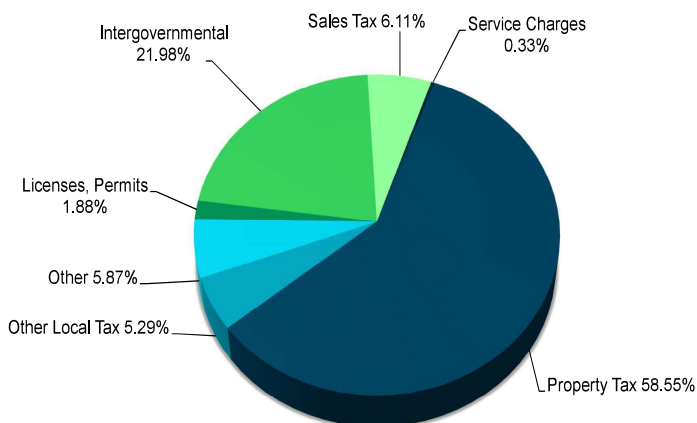
The Undesignated General Fund accounts for all financial resources applicable to the general operations of city government which are not accounted for in another fund. This fund is the only unrestricted fund of the government unit. The basis of budgeting is modified accrual. Revenue is recognized in the accounting period when it becomes “susceptible” to accrual, that is, when it becomes measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due. Undesignated General Fund operations budget is \$393,980,000. The charts on this page relate to the Undesignated General Fund operations.

The major revenues of the General Fund include: property taxes, other local taxes, licenses and permits, fines, forfeitures, and penalties, investment income, state and local sales taxes, other intergovernmental, and services charges. Departments of the General Fund include: General Government, which includes Debt Service and Supported Agencies, Executive Branch, Finance & Administration, Human Resources, Community Development, Police, Fire, Public Works, Parks & Outdoors, Early Learning, City Planning, and Economic Development.

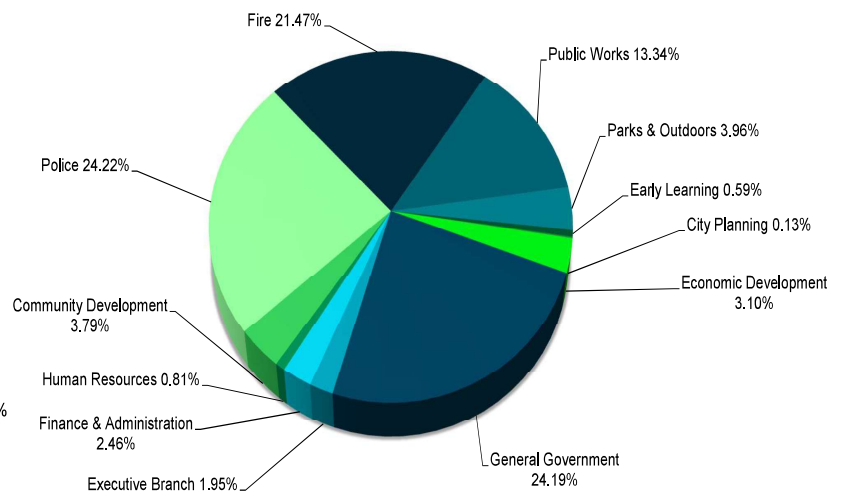
Undesignated Revenues & Appropriations

\$393,980,000

Revenues



Appropriations

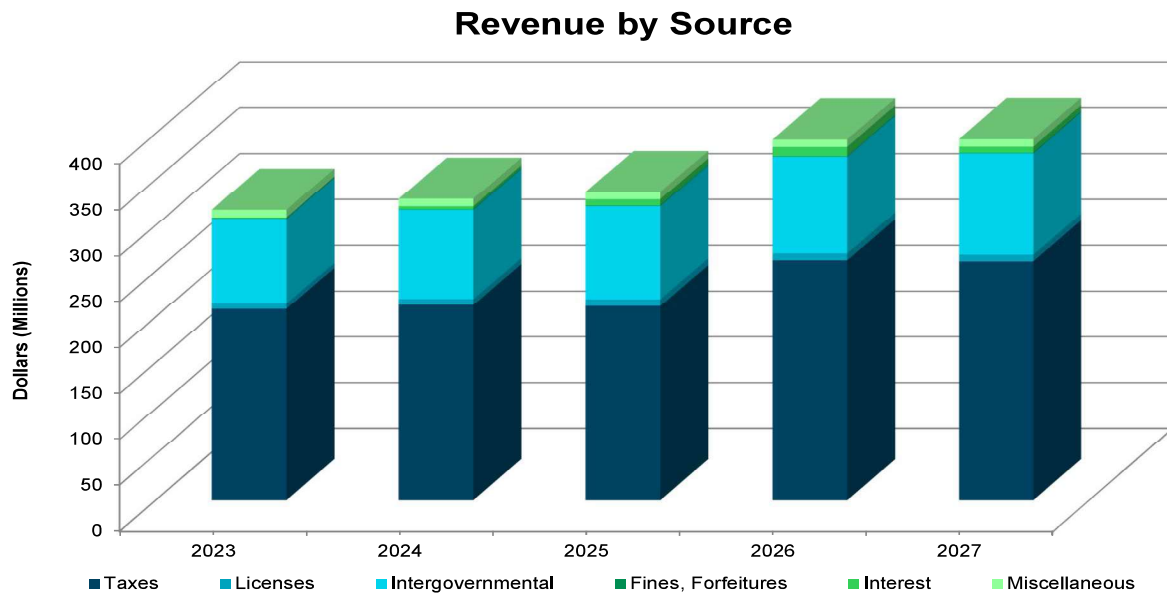


Undesignated General Fund Revenue Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg
Undesignated General Fund:						
Property Tax	\$ 191,716,023	\$ 190,699,274	\$ 241,097,000	\$ 230,671,060 *	\$ (10,425,940)	-4.32%
Other Local Taxes	22,742,261	22,464,604	20,757,000	20,841,000	84,000	0.40%
Licenses & Permits	7,146,621	7,957,295	7,532,000	7,415,000	(117,000)	-1.55%
Other Intergovernmental Revenues	10,528,413	11,657,615	10,103,000	10,015,000	(88,000)	-0.87%
State Sales Tax	22,273,539	22,943,510	22,573,000	24,058,000	1,485,000	6.58%
State Income Tax	2,399	1,110	-	-	-	-
Local Option Sales Tax	71,620,444	72,763,617	72,867,000	76,575,000	3,708,000	5.09%
Charges for Services	1,601,934	1,440,972	1,350,000	1,297,000	(53,000)	-3.93%
Fines, Forfeitures & Penalties	674,784	575,967	477,000	543,000	66,000	13.84%
Use of Property/Interest	13,680,843	14,368,999	10,254,000	6,758,500	(3,495,500)	-34.09%
Miscellaneous Revenues	7,693,366	7,476,124	6,586,000	6,768,000	182,000	2.76%
Transfers	-	-	-	9,038,440 *	9,038,440	-
Grand Totals	\$ 349,680,627	\$ 352,349,086	\$ 393,596,000	\$ 393,980,000	\$ 384,000	0.10%

* EPB was reclassified from Property Tax to Transfers to properly reflect the City's ownership of EPB.

Revenues

The proposed Budget for FY 2027 shows an increase of \$384,000 or 0.1%. FY27 does not include a planned use of Fund Balance. The chart below shows the Undesignated General Fund Revenues by Source for the fiscal years 2023 through 2027. The largest increases in 2027 are seen in State Sales Tax and Local Option Sales Tax.



Property Taxes

FY 2027 Estimate:	\$230,671,060
% of General Fund:	58.55%
Change From FY 26:	\$-10,425,940
Change:	-4.32%

Current Real Property Taxes, which includes utilities, remain the primary source of funds for the City of Chattanooga, with the FY 2027 estimate of \$194,024,000, representing 49.25% of the total undesignated General Fund Budget. All property tax estimates, inclusive of delinquencies and in lieu of tax payments, total \$230,671,060 or 58.55% of the total undesignated General Fund budget.

In recent years, assessments have trended upward based on annual reappraisal reviews and updates. The 2025 reappraisal in Chattanooga saw a 57% increase.

Commercial and industrial property is assessed at 40%, while residential property and farms are assessed at 25% of the appraised value. Personal property is assessed at 30% of the appraised value. Public Utilities assessments are made by the State of Tennessee for all counties and cities in the state.

The property taxes levied on taxable assessed valuation in the City are due October 1st of each year. Interest and penalties accrue if not paid before March 1 of the following year. Taxes not paid by the due date bear interest at twelve percent (12%) per annum, and a penalty of six percent (6%) per annum, plus other penalties as provided by law, which shall be paid by the taxpayer except for taxpayers receiving tax relief under T.C.A. Sections 67-5-702 through 67-5-705. If a tax bill continues to be unpaid through June of such following year, it is turned over to a Delinquent Tax Attorney to be filed in the Clerk and Master's office of Chancery Court on July 1 of such year for collection. An additional fee of 10% is charged, representing a 5% attorney's collection fee and a 5% City General Fund fee. Property is subject to a tax sale once taxes are delinquent for three years.

Historical tax rates per \$100 of assessed valuation are as follows:

Fiscal Years Ending	Rate	Rate Change Explanation
1994	2.620	
1995-1996	2.980	City Tax Increase - 1995 Tax Year
1997	2.700	Property Reappraisal - 1997 Tax Year
1998-2001	2.310	City Tax Decrease - 1997 Tax Year
2002-2005	2.516	City Tax Increase - 2001 Tax Year
2006-2009	2.202	Property Reappraisal - 2005 Tax Year
2010	1.939	Property Reappraisal - 2009 Tax Year
2011-2017	2.309	City Tax Increase - 2010 Tax Year
2018-2021	2.277	Property Reappraisal - 2017 Tax Year
2022-2025	2.250	Property Reappraisal - 2021 Tax Year
2026-2027	1.930	Property Reappraisal - 2025 Tax Year

The 1995 increase in tax rates from \$2.62 to \$2.98 was the first tax increase imposed by the City since 1987, and was imposed primarily to provide funds for capital purposes. In FY02, a property tax increase of \$0.48 was approved increasing the rate to \$2.516. After the reappraisal in FY06, the tax rate was decreased to \$2.202. FY10 was a reappraisal year, resulting in a decrease to \$1.939. In FY11, the City Council approved a \$0.37 or 19% increase in the tax rate.

In 2014, the certified tax rate resulting from reappraisal was \$2.3139. Council elected not to increase the current City tax rate. In 2018, the reappraisal certified rate was \$2.057. In 2018 the tax rate changed to \$2.277. The certified tax rate for the 2021 reappraisal year was \$1.8359. The rate for fiscal 2022 is \$2.25, which was a \$.027 or 1.9% decrease. Fiscal 2023, 2024 and 2025 remain at \$2.25. In 2026, the tax rate was lowered to \$1.93, which is a 14.22% decrease.

The 2027 budget for Property Taxes consisted of existing revenue and growth.

Payments In Lieu of Taxes

Through a series of tax incentives and agreements the City receives sizeable in lieu of tax payments each year. Companies paying in lieu of taxes include, but not limited to, Tennessee Valley Authority, Blue Cross Blue Shield, Gestamp, Coca-Cola Bottling and Plastic Omnium. The collection of in lieu of taxes accounts for \$5,780,760, or 1.47% of the operating budget in FY27. Several PILOTS, including Volkswagen, include a waiver of 100% of City taxes in favor of school only for Hamilton County.

Pursuant to Tennessee Code Annotated 5-52-301 to 7-52-310, known as the Municipal Electric System Tax Equivalent Law of 1987, the minimum levy for the EPB is \$2,296,692, according to a new formula specified in the 1987 Law based on a revenue floor of \$5,635,434. The estimate to be received from Electric Power Board for FY 2027 is \$9,038,440, which is \$1,669,544 or 22.67% above FY26 collections. The EPB in lieu of tax is made of three pieces; Electric, Telecom, and Internet/Fiber Optic. In FY 2027, The EPB PILOT was reclassified as a transfer in to properly reflect EPB's status as a city owned entity.

Other Local Taxes:

FY 2027 Estimate: \$20,841,000
% of General Fund: 5.29%
Change From FY 26: \$84,000
Change: 0.40%

Gross Receipts Taxes

FY 2027 Estimate: \$8,449,000
% of General Fund: 2.14%
Change From FY 26: \$119,000
Change: 1.22%

Even though Gross Receipts Taxes are a steady source to the General Fund, they represent only 2.41% of total collections this year. In FY24 collection of Gross Receipt Taxes were trending below FY23, therefore the FY26 budget was decreased. However the actual collections returned to normal levels, so the FY26 budget was increased. FY27 reflects nominal growth.

Beer & Liquor Taxes

FY 2027 Estimate: \$7,307,000
% of General Fund: 1.85%
Change From FY 26: \$-717,000
Change: -8.94%

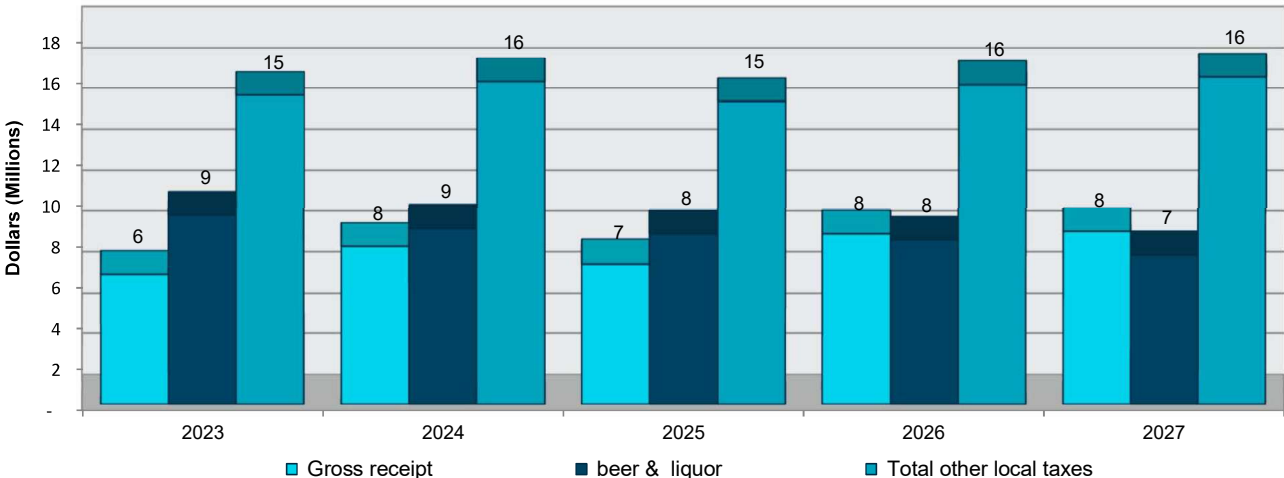
Beer & Liquor Taxes make up approximately 35% of Other Local Taxes. Liquor taxes make up \$2,494,000 of the total estimate for FY27 while beer taxes total \$4,813,000. There has been a slight decline in these revenue sources driven by a major cultural shift towards health and wellness.

Franchise Taxes

FY 2027 Estimate: \$4,126,000
% of General Fund: 1.05%
Change From FY 26: \$705,000
Change: 20.61%

Franchise Taxes make up approximately 20% of Other Local Taxes and is based on a percent of gross revenue generated within the City limits. Companies paying Franchise Taxes include Chattanooga Gas, Comcast Cable, KMC (CenturyTel), AT&T Mobility, and EPB Fiber Optics. Franchise taxes for cable services are decreasing due to the growing popularity of streaming services. Chattanooga Gas has increased \$790,000.

Other Local Taxes



Licenses & Permits:

FY 2027 Estimate:	\$7,415,000
% of General Fund:	1.88%
Change From FY 26:	-\$117,000
% Change:	-1.55%

Building Permits

FY 2027 Estimate:	\$3,305,000
% of General Fund:	0.84%
Change From FY 26:	\$96,000
% Change:	2.99%

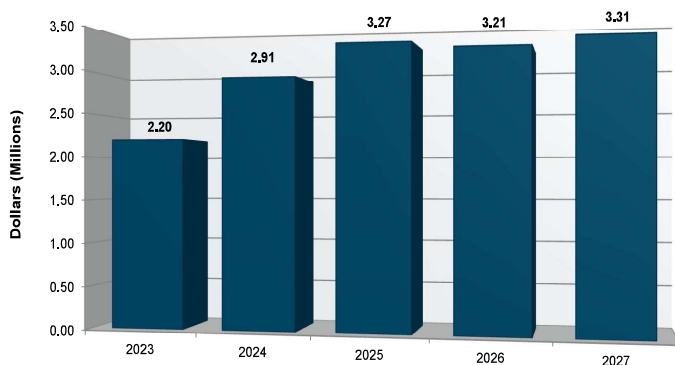
Building Permits are the single greatest revenue generator in the category of Licenses & Permits. As shown in the chart below, revenue estimates for Building Permits have continued to increase, reflecting the rebuilding of the housing market over that period of time. FY27 is projected to be slightly above FY26 budget as building investments in Chattanooga continue to be strong.

Other Building Trades Permits

FY 2027 Estimate:	\$1,233,000
% of General Fund:	0.31%
Change From FY 26:	-\$2,000
% Change:	-0.16%

Other Building Trades includes Electrical, Gas, Mechanical and Plumbing Permits. These permits saw a decrease in FY27 from FY26 budget.

Building Permits



Revenue from Other Agencies:

FY 2027 Estimate:	\$110,648,000
% of General Fund:	28.08%
Change From FY 26:	\$5,105,000
% Change:	4.84%

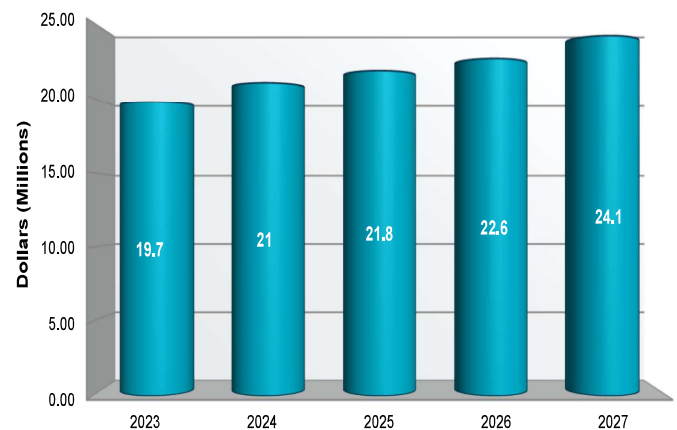
City Allocation State Sales Tax

FY 2027 Estimate:	\$24,058,000
% of General Fund :	6.11%
Change From FY 26:	\$1,485,000
% Change:	6.58%

The State of Tennessee imposes a 7% general sales tax rate for most tangible personal property and taxable services. The sales tax rate on food is 4%. Under TCA 67-6-103(3)(A), 4.603% is returned to all municipalities. This distribution is based on population data from the latest certified census. In 2020, the Chattanooga population was 181,099.

The City of Chattanooga's per capita allocation from state sales tax for Fiscal Year 2027 is \$127.00. This is a decrease of \$3 or 2% from the prior year of \$130.

State Sales Tax



Local Option Sales Taxes

FY 2027 Estimate:	\$76,575,000
% of General Fund:	19.44%
Change From FY 26:	\$3,708,000
% Change:	5.09%

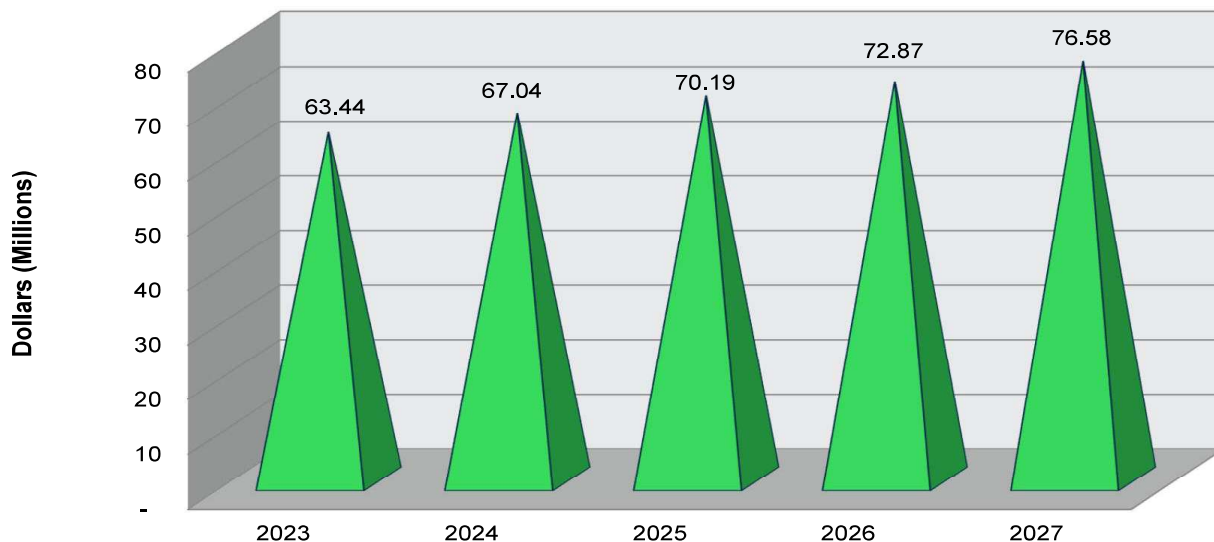
The Local Option Sales Tax is another principal source of revenue for the City. In accordance with the 1993 Local Option Revenue Act Title 67, Chapter 6, Part 7 of the Tennessee Code Annotated, as amended. The City of Chattanooga and the citizens of Hamilton County have adopted, by referendum, a county-wide sales tax of 2.25%.

The State collects the entire amount and distructes the local portion back to the county of origin. Hamilton County distributes the local option funds split evenly 50% for education/schools and 50% to the municipality where the sale occurred.

The revenues from the county-wide sales tax are distributed pursuant to the provisions of the Act and other provisions of the Tennessee Code Annotated. Fifty percent of the revenues raised through a county-wide sales tax is directed to education. Of the sales tax collected in Chattanooga, .25% is earmarked and reported in the Economic Development Fund.

In FY2012, the City regained control of approximately \$10 million of sales tax-managed on its behalf by Hamilton County with expiration of the 1966 Sales Tax agreement.

The Local Option Sales Tax is expected to increase \$3,708,000 in FY 27. The Local Option Sales Tax represents 19.44% of the total General Fund revenues for FY 2027.

Local Option Sales Tax

Expenditures

General Government

FY 2027 Appropriation:	\$95,301,331
% of General Fund:	24.19%
Decrease From FY26:	-\$308,447
Change:	-0.32%

General Government is the area where all appropriations to other funds, joint-funded, support to outside agencies and a few internal divisions are accounted for. These appropriations can vary from year to year based on outside agency requests, decisions reached by the Executive team, and hearings with the City Council. Major appropriations in the General Government area year-to-year are listed below with underline:

CARTA Subsidy

FY 2027 Appropriation:	\$8,395,000
% of General Fund:	2.13%
Increase From FY26:	\$750,000
Change:	9.81%

The City subsidizes the Chattanooga Area Regional Transportation Authority's (CARTA) operating cost. The appropriation enable's CARTA to provide additional services to those citizens using bus service as their only means of transportation to work, school, shopping and other activities.

Chattanooga Public Library

FY 2027 Appropriation:	\$8,090,668
% of General Fund:	2.05%
Increase From FY26:	\$259,318
Change:	3.31%

The Chattanooga Public Library's mission is to be the community's catalyst for lifelong learning. Where knowledge, quality information, technology access, and information resources are power - the Library empowers citizens of Chattanooga to achieve their goals, improve their minds, and enhance their quality of life. The City assumed full funding of the cost of the public library system as a result of the expiration of Sales Tax Agreement with Hamilton County in FY 2011. The major increase is due to planned city wide personnel rate increases and the addition of 7 Part-time authorizations.

Debt Service Fund

FY 2027 Appropriation	\$21,852,113
% of General Fund:	5.55%
Increase From FY26:	\$199,000
Change:	0.92%

Funds are appropriated to the Debt Service Fund for payment of current interest and principal on the City's outstanding General Fund debt and to fund planned or anticipated new debt.

Undesignated General Fund Expenditure Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg
General Fund						
General Government ⁽¹⁾	\$ 73,699,554	\$ 135,917,301	\$ 95,609,778	\$ 95,301,331	\$ (308,447)	-0.32%
Executive Branch	5,834,055	6,722,387	8,222,925	7,680,905	(542,020)	-6.59%
Finance & Administration	7,006,078	7,678,034	8,090,167	9,690,241	1,600,074	19.78%
Human Resources	3,224,038	3,827,708	3,005,659	3,174,323	168,664	5.61%
Community Development	9,067,423	9,516,295	15,049,487	14,915,526	(133,961)	-0.89%
Police	84,759,691	89,972,118	98,501,386	95,409,483	(3,091,903)	-3.14%
Fire	59,833,169	66,713,548	80,351,344	84,588,216	4,236,872	5.27%
Public Works	41,890,858	46,828,225	51,687,215	52,563,247	876,032	1.69%
Parks & Outdoors	15,828,912	16,345,493	16,820,975	15,613,404	(1,207,571)	-7.18%
Early Learning	2,966,940	3,100,591	3,344,191	2,308,362	(1,035,829)	-30.97%
City Planning	896,754	729,547	619,699	503,047	(116,652)	-18.82%
Community Engagement	1,280,755	1,609,905	-	-	-	0.00%
Economic Development	4,582,290	5,099,177	12,293,174	12,231,915	(61,259)	-0.50%
Constituent Services*	2,144,687	1,845,814	-	-	-	0.00%
Total General Fund	\$ 313,015,203	\$ 395,906,143	\$ 393,596,000	\$ 393,980,000	\$ 384,000	0.10%

(1) Includes capital appropriations from General Fund reserves of \$10,000,000 in FY24, \$64,907,500 in FY25, \$0 in FY26 and \$0 in FY27

* Formerly known as Innovation Delivery & Performance for FY24

Technology Services

FY 2027 Appropriation:	\$21,639,137
% of General Fund:	5.49%
Increase From FY26:	\$3,268,989
Change:	17.80%

Funds are provided for telecommunications and information technology for all City departments and some agencies. For FY27, Technology Services had some increase due to reallocation of 2nd year contracted services from other departments, expiring grants, or ongoing operations from capital. These shifts and standard annual increases in Technology costs has resulted in a significant increase of 24.77% for FY27.

Hamilton County 911 Emergency Services

FY 2027 Appropriation:	\$6,525,375
% of General Fund:	1.66%
Increase From FY26:	\$6,525,375
Change:	100.00%

This contract agreement was reallocated from the Police Department to General Government oversight for FY27. The actual contract increased \$139,800 or 2.2% from FY26

Regional Planning Agency

FY 2027 Appropriation	\$2,747,780
% of General Fund:	0.70%
Increase From FY26:	\$164,733
Change:	6.38%

The City finances part of RPA operating costs. Funds are provided to ensure land resources support, enhance, and sustain our community and its quality of life. The increases to this internal agency is mainly due to salary reallocations from General Fund Planning Department to RPA Fund.

Department of Executive Branch

FY 2027 Appropriation:	\$7,680,905
% of General Fund:	1.95%
Decrease From FY26:	-\$542,020
Change:	-6.59%

The Executive Branch consists of functions under direct control of the Mayor's Office. One new position was added to the Family Justice Center. Four positions were deleted from the Mayor's Office which accounts for most of the decrease in FY27

Department of Finance & Administration

FY 2027 Appropriation:	\$9,690,241
% of General Fund:	2.46%
Increase From FY26:	\$1,600,074
Change:	19.78%

This department oversees all aspects of the City's financial management. The increase in FY26 is mostly attributed to the transfer of the Purchasing

function from General Government to Finance. Purchasing includes twelve (12) positions.

Department of Human Resources

FY 2027 Appropriation:	\$3,174,323
% of General Fund:	0.81%
Increase From FY26:	\$168,664
Change:	5.61%

The Department of Human Resources provides leadership, collaboration, and support services to departments in the selection, training, development, compensation, and well being of all employees.

Department of Community Development

FY 2027 Appropriation:	\$14,915,526
% of General Fund:	3.79%
Decrease From FY26:	-\$133,961
Change:	-0.89%

The Department of Community Development is dedicated to enhancing the quality of life for Chattanoogans by providing holistic services, community programming, and resources that empower individuals and families. The department is comprised of several key divisions: Office of Family Empowerment, Community Centers, Community Health, Community Engagement & Programs, Public Relations & Marketing, and Administration & Finance. The FY27 budgeted decrease was \$133,961, which is the result of \$180,000 of agency payments moving to General Government.

Department of Police

FY 2027 Appropriation:	\$95,409,483
% of General Fund:	24.22%
Decrease From FY26:	-\$3,091,903
Change:	-3.14%

Sworn personnel for Fiscal Year 2027 is 479 positions. The number of positions held by Non-Sworn personnel is 126. Contracted operations for Animal Services and Police Communications Center (911) were moved to General Government in FY27 resulting in a decrease of \$8.6 million. This was offset by \$4.8 million increase in personnel costs and \$2.1 million in vehicle operating costs.

Department of Fire

FY 2027 Appropriation:	\$84,588,216
% of General Fund:	21.47%
Increase From FY26:	\$4,236,872
Change:	5.27%

Contains 447 sworn personnel and 16 civilian staff across six divisions, 20 community fire stations, and three administrative facilities. The FY27 has an increase in salaries (\$1,023,844), OPEB Rate (\$800,001) and pay (\$1,961,068).

Department of Public Works

FY 2027 Appropriation:	\$52,563,247
% of General Fund:	13.34%
Increase from FY26:	\$876,032
Change:	1.69%

Public Works includes several divisions responsible for the city's infrastructure and other essential services such as: engineering, transportation, land development, fleet management, and essential neighborhood services. The increase in FY27 is made up of 23 new positions, including 11 new general fund positions for the Recycling Center operations, a decrease for budgeted personnel attrition and an increase in fleet costs.

Department of Parks & Outdoors

FY 2027 Appropriation:	\$15,613,404
% of General Fund:	3.96%
Decrease from FY26:	-\$1,207,571
Change:	-7.18%

The FY 2027 budget prioritizes measurable progress in key areas related to the repair, maintenance, and activation of existing assets. It enables substantial progress toward the goals outlined in the POP. The following divisions moved to Economic Development: Special Events (\$651,379), Shared Riverpark Maintenance (\$377,404).

Department of Early Learning

FY 2027 Appropriation:	\$2,308,362
% of General Fund:	0.59%
Decrease from FY26:	-\$1,035,829
Change:	-30.97%

The Department of Early Learning is responsible for managing Head Start, early learning centers, and other key community partnerships involved in cradle to career initiatives. FY27 marks the end of the four-year agency appropriation contracts managed by the Department of Early Learning. These agency payments moving to General Government.

Department of City Planning

FY 2027 Appropriation:	\$503,047
% of General Fund:	0.13%
Decrease from FY26:	-\$116,652
Change:	-18.82%

The Department of City Planning includes community planning, transportation planning, developmental services, research and analysis, and sustainability. The FY27 budget has a reduction of \$116,652, as an existing position was moved to the RPA fund and one new grant position was created in City Planning.

Department of Economic Development

FY 2027 Appropriation:	\$12,231,915
% of General Fund:	3.10%
Decrease from FY26:	-\$61,259
Change:	-0.50%

The Department of Economic Development manages Economic Development, Workforce Development, and Homeless and Supportive Housing Division. The divisions of Arts & Culture and Special Events moved to Economic Development from Parks & Outdoors, increasing the FY27 budget by \$1.2 million. There was a decrease of \$1.8 million due to the expiration of a contract in Homeless and Supportive Housing.

Undesignated General Fund Revenue Source	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	% of total
Property Taxes:							
Current Property Taxes	\$ 151,837,429	\$ 153,343,301	\$ 198,614,000	\$ 194,024,000	\$ (4,590,000)	-2.31%	49.25%
Personalty Tax	13,915,364	13,915,364	17,048,000	16,539,000	(509,000)	-2.99%	4.20%
Public Utility Tax	4,787,440	5,028,117	6,041,000	6,097,000	56,000	0.93%	1.55%
Prior Year Property Taxes	5,438,469	4,405,688	6,183,000	6,201,000	18,000	0.29%	1.57%
Interest & Penalty-Prior Year	1,579,064	1,579,064	1,481,500	1,796,500	315,000	21.26%	0.46%
City Fee-Collection of Delinquent Taxes	277,688	271,424	69,900	232,800	162,900	233.05%	0.06%
Payments in Lieu of Taxes	13,880,568	12,156,316	11,659,600	5,780,760	(5,878,840)	-50.42%	1.47%
Total Property Tax	\$ 191,716,022	\$ 190,699,274	\$ 241,097,000	\$ 230,671,060	\$ (10,425,940)	-4.32%	58.55%
Other Local Taxes:							
Franchise Taxes-Chatt Gas	\$ 2,929,352	\$ 3,234,155	\$ 1,820,000	\$ 2,610,000	\$ 790,000	43.41%	0.66%
Franchise Taxes-Comcast	619,782	546,556	501,000	504,000	3,000	0.60%	0.13%
Franchise Taxes-Century Tel	5,716	2,838	3,000	2,000	(1,000)	-33.33%	0.00%
Franchise Taxes-AT&T Mobility	26,059	19,283	19,000	16,000	(3,000)	-15.79%	0.00%
Franchise Taxes-EPB Fiber Optics	1,137,997	1,046,688	1,078,000	994,000	(84,000)	-7.79%	0.25%
Franchise Taxes-Application Fee	2,500	-	9,000	-	(9,000)	-100.00%	0.00%
Corporate Excise Tax-State	1,084,115	1,081,824	970,500	956,000	(14,500)	-1.49%	0.24%
Liquor Taxes	3,066,512	3,073,243	2,918,000	2,494,000	(424,000)	-14.53%	0.63%
Beer Taxes	5,321,634	4,920,595	5,106,000	4,813,000	(293,000)	-5.74%	1.22%
Gross Receipts Tax	8,545,672	8,536,812	8,330,000	8,449,000	119,000	1.43%	2.14%
Local Litigation Taxes	2,922	2,611	2,500	3,000	500	20.00%	0.00%
Total Other Local Taxes	\$ 22,742,261	\$ 22,464,604	\$ 20,757,000	\$ 20,841,000	\$ 84,000	0.40%	5.29%
Licenses & Permits.:							
Motor Vehicle License	\$ 410,190	\$ 418,410	\$ 353,000	\$ 392,000	\$ 39,000	11.05%	0.10%
Liquor by the Drink	138,990	174,460	173,500	139,000	(34,500)	-19.88%	0.04%
Building Permits	2,998,248	3,449,344	3,209,000	3,305,000	96,000	2.99%	0.84%
Trades Permits	1,358,001	1,176,715	1,235,000	1,233,000	(2,000)	-0.16%	0.31%
Other Licenses, Permits, Fees	2,241,192	2,738,366	2,561,500	2,346,000	(215,500)	-8.41%	0.60%
Total Licenses & Permits	\$ 7,146,621	\$ 7,957,295	\$ 7,532,000	\$ 7,415,000	\$ (117,000)	-1.55%	1.88%
Fines, Forfeitures, & Penalties:							
City Court Fines	\$ 516,198	\$ 420,049	\$ 367,500	\$ 425,500	\$ 58,000	15.78%	0.11%
Criminal Court Fines	92,578	99,067	77,000	84,000	7,000	9.09%	0.02%
Parking Ticket Fines	31,091	42,973	30,000	30,000	-	0.00%	0.01%
Other Fines Forfeitures, & Penalties	34,917	13,878	2,500	3,500	1,000	40.00%	0.00%
Total Fines, Forfeitures, & Penalties	\$ 674,784	\$ 575,967	\$ 477,000	\$ 543,000	\$ 66,000	13.84%	0.14%
Investment Income							
Interest on Investments	\$ 13,189,256	\$ 14,094,513	\$ 10,031,000	\$ 6,531,000	\$ (3,500,000)	-34.89%	1.66%
Other Sales	491,588	274,486	223,000	227,500	4,500	2.02%	0.06%
Total Investment Income	\$ 13,680,844	\$ 14,368,999	\$ 10,254,000	\$ 6,758,500	\$ (3,495,500)	-34.09%	1.72%

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Undesignated General Fund Revenue Source	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	% of total
Revenue from Other Agencies							
Local Option Sales Taxes-GF	\$ 71,584,499	\$ 72,763,617	\$ 72,867,000	\$ 76,575,000	\$ 3,708,000	5.09%	19.44%
State Beer Tax	79,835	76,713	77,000	73,000	(4,000)	-5.19%	0.02%
State Sales Tax	22,273,539	22,943,510	22,573,000	24,058,000	1,485,000	6.58%	6.11%
State Mixed Drink Tax	5,823,841	5,775,602	5,684,000	5,703,000	19,000	0.33%	1.45%
State Gas Inspection Fees	332,279	332,873	333,000	331,000	(2,000)	-0.60%	0.08%
State Maintenance of Streets	132,000	44,000	57,000	-	(57,000)	-100.00%	0.00%
State Alcohol Beverage Tax	138,873	184,118	185,000	178,000	(7,000)	-3.78%	0.05%
State-Special Training Funds	660,000	636,800	696,000	641,000	(55,000)	-7.90%	0.16%
State-Telecom Sales Tax	254,762	252,796	246,000	242,000	(4,000)	-1.63%	0.06%
Ham.County-Ross Landing Plaza	1,846,711	1,862,771	1,925,000	1,698,000	(227,000)	-11.79%	0.43%
State Shared Sports Gambling	336,828	398,255	414,000	390,000	(24,000)	-5.80%	0.10%
Miscellaneous	961,629	2,094,798	486,000	759,000	273,000	56.17%	0.19%
Total Revenue from Other Agencies	\$ 104,424,796	\$ 107,365,852	\$ 105,543,000	\$ 110,648,000	\$ 5,105,000	4.84%	28.08%
Service Charges:							
City Court Cost	\$ 137,795	\$ 125,293	\$ 117,000	\$ 129,600	\$ 12,600	10.77%	0.03%
Clerk's Fee	442,043	410,265	381,000	416,600	35,600	9.34%	0.11%
Other Service Charges/Fees	1,022,096	905,414	852,000	750,800	(101,200)	-11.88%	0.19%
Total Service Charges	\$ 1,601,934	\$ 1,440,972	\$ 1,350,000	\$ 1,297,000	\$ (53,000)	-3.93%	0.33%
Miscellaneous Revenues:							
Indirect Cost	\$ 6,601,379	\$ 6,598,120	\$ 6,187,000	\$ 6,187,000	\$ -	0.00%	1.57%
Other General Government Misc.	1,091,987	878,004	399,000	581,000	182,000	45.61%	0.15%
Total Miscellaneous Revenues	\$ 7,693,366	\$ 7,476,124	\$ 6,586,000	\$ 6,768,000	\$ 182,000	2.76%	1.72%
Transfers In	\$ -	\$ -	\$ -	\$ 9,038,440	\$ 9,038,440	0.00%	2.29%
Grand Totals	\$ 349,680,627	\$ 352,349,086	\$ 393,596,000	\$ 393,980,000	\$ 384,000	0.10%	100.00%

Undesignated General Fund Expenditure Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	% of Total
General Government & Agencies:							
Air Pollution Control Board	\$ 330,168	\$ 330,168	\$ 338,408	\$ 330,168	\$ (8,240)	-2.43%	0.08%
CARTA	5,800,000	5,800,000	7,645,000	8,395,000	750,000	9.81%	2.13%
Community Haven	-	-	750,000	560,000	(190,000)	-25.33%	0.14%
Chattanooga Design Studio	-	-	70,000	-	(70,000)	-100.00%	0.00%
Chattanooga Neighborhood Enterprises	-	-	500,000	400,000	(100,000)	-20.00%	0.10%
Partnership Family & Child & Adult	-	-	150,000	175,000	25,000	16.67%	0.04%
Community Development	70,996	55,000	30,000	30,000	-	0.00%	0.01%
Enterprise South Nature Park	727,211	831,045	1,197,180	962,547	(234,633)	-19.60%	0.24%
Habitat for Humanity	-	-	100,000	-	(100,000)	-100.00%	0.00%
Heritage Hall Fund-Bessie	100,603	-	-	90,000	90,000	0.00%	0.02%
Bessie Smith Cultural Center Fund	-	107,947	97,540	117,156	19,616	20.11%	0.03%
Public Library	7,311,000	7,435,669	7,831,350	8,090,668	259,318	3.31%	2.05%
Human Services - Office of Early Learning	765,000	492,300	480,000	480,000	-	0.00%	0.00%
Regional Planning Agency	2,596,669	2,480,256	2,583,047	2,747,780	164,733	6.38%	0.70%
Approp ArtsBuild	-	-	-	235,000	235,000	0.00%	0.06%
Children's Advocacy Center of Hamilton County	-	-	-	93,000	93,000	0.00%	0.02%
Chatt Area Food Bank	-	-	-	100,000	100,000	0.00%	0.03%
Chatt Regional Homeless Coalition, Inc.	-	-	-	861,000	861,000	0.00%	0.22%
Chambliss Center for Children	-	-	-	150,000	150,000	0.00%	0.04%
Signal Centers Inc.	-	-	-	600,000	600,000	0.00%	0.15%
La Paz De Dios	-	-	-	100,000	100,000	0.00%	0.03%
LAUNCH	-	-	-	100,000	100,000	0.00%	0.03%
Creative Discovery Museum	-	-	-	25,000	25,000	0.00%	0.01%
nc - Council for Alcohol and Drug Abuse Services Inc.	-	-	-	75,000	75,000	0.00%	0.02%
Montessori Elementary at Highland Park	-	-	-	100,000	100,000	0.00%	0.03%
Purpose Point (Learning Academy)	-	-	150,000	-	(150,000)	-100.00%	0.00%
Team Mentoring	-	-	-	67,000	67,000	0.00%	0.02%
LifeSpring Community Health	-	-	-	75,000	75,000	0.00%	0.02%
NAACP Chatt-Hamilton County Branch	-	-	-	20,000	20,000	0.00%	0.01%
Chattanooga Business and Entertainment	-	-	-	30,000	30,000	0.00%	0.01%
Transform Ministries	-	-	-	50,000	50,000	0.00%	0.01%
Grace Impact Center	-	-	-	200,000	200,000	0.00%	0.05%
Tennessee Riverpark	1,422,413	1,343,017	1,323,515	1,186,562	(136,953)	-10.35%	0.30%
United Way of Greater Chattanooga	467,500	467,500	455,000	455,000	-	0.00%	0.12%
Audits, Dues & Surveys	129,601	158,051	175,000	175,000	-	0.00%	0.04%
Capital Improvements	-	46,907,500	16,850,000	-	(16,850,000)	-100.00%	0.00%
City Attorney	1,871,421	2,193,031	2,444,121	2,643,863	199,742	8.17%	0.67%
City Attorney Liability Insurance Fund	5,000,000	1,000,000	1,000,000	1,000,000	-	0.00%	0.25%
City Code Revision	-	-	10,000	5,000	(5,000)	-50.00%	0.00%
City Council	813,058	779,185	996,657	964,493	(32,164)	-3.23%	0.24%
City Judges Division 1	584,610	585,877	638,307	657,649	19,342	3.03%	0.17%
Contingency Fund	281,985	19,271,008	1,806,431	3,195,104	1,388,673	76.87%	0.81%
Debt Service Fund	19,975,645	21,366,399	21,653,113	21,852,113	199,000	0.92%	5.55%
Education Contribution per TCA 57-4-306	2,911,920	2,887,801	2,813,659	2,931,743	118,084	4.20%	0.74%
ESIP Administration	2,467	2,483	5,000	5,000	-	0.00%	0.00%
HCS EdConnect	-	507,211	-	-	-	0.00%	0.00%
Election Expense	-	284,406	45,000	45,000	-	0.00%	0.01%
Technology Services	18,032,617	15,994,684	18,370,148	21,639,137	3,268,989	17.80%	5.49%
Technology Replacement Fund Allocation	350,000	750,000	500,000	650,000	150,000	30.00%	0.16%
911 Emergency Services Contract	-	-	-	6,525,375	6,525,375	0.00%	1.66%
McKamey Animal Services Contract	-	-	-	2,335,999	2,335,999	0.00%	0.59%
Internal Audit	794,865	817,517	911,170	932,974	21,804	2.39%	0.24%
Intergovernmental Relations	390,346	436,539	475,000	475,000	-	0.00%	0.12%
Purchasing	948,794	1,018,083	1,370,132	-	(1,370,132)	-100.00%	0.00%
Renewal & Replacement	1,045,949	835,887	1,000,000	1,500,000	500,000	50.00%	0.38%
T.A.P (tuition & books)	1,000	2,000	25,000	20,000	(5,000)	-20.00%	0.01%
Unemployment Insurance	44,387	65,848	70,000	97,000	27,000	38.57%	0.02%
Storm Water Management Fee	929,330	710,890	750,000	750,000	-	0.00%	0.19%
Total	\$ 73,699,554	\$ 135,917,301	\$ 95,609,778	\$ 95,301,331	\$ (308,447)	-0.32%	24.19%

Undesignated General Fund Expenditure Summary		Actual 24	Actual 24	Budget 26	Budget 26	Inc(Dec)	% chg	% of Total
Executive Branch								
Mayor's Office	\$	2,964,442	\$ 3,153,613	\$ 3,669,572	\$ 3,358,132	\$ (311,440)	-8.49%	0.85%
Mayor Community Health		910,528	980,944	-	-	-	0.00%	0.00%
Community Safety & Gun Violence Prevention		-	865,989	-	-	-	0.00%	0.00%
Innovation Funding		425,555	-	300,000	137,924	(162,076)	0.00%	0.00%
Family Justice Center		1,018,520	1,042,778	1,170,232	1,158,376	(11,856)	-1.01%	0.29%
Mayors Council Groups		-	-	5,000	4,300	(700)	-14.00%	0.00%
Office of Constituent Services		-	12,779	257,194	264,105	6,911	2.69%	0.07%
OCS 311 Call Center		-	-	1,570,135	1,579,807	9,672	0.62%	0.40%
OCS Neighborhood Services		-	-	613,326	598,935	(14,391)	-2.35%	0.15%
Mayor Communications		515,010	666,284	637,466	579,326	(58,140)	-9.12%	0.15%
Total	\$	5,834,055	\$ 6,722,387	\$ 8,222,925	\$ 7,680,905	\$ (542,020)	-6.59%	1.95%
Department of Finance & Administration								
Finance Office	\$	3,122,570	\$ 3,939,778	\$ 4,042,174	\$ 4,131,343	\$ 89,169	2.21%	1.05%
City Treasurer		1,718,914	1,625,559	1,857,970	1,849,566	(8,404)	-0.45%	0.47%
Capital Planning		-	-	257,821	266,960	9,139	3.54%	0.07%
City Court Clerk's Office		1,295,758	1,322,229	1,220,573	1,247,637	27,064	2.22%	0.32%
Land Bank Surplus Property Sale		182,913	59,283	-	-	-	0.00%	0.00%
Delinquent Tax		162,993	188,484	125,000	149,000	24,000	19.20%	0.04%
Purchasing		-	-	-	1,438,408	1,438,408	0.00%	0.37%
Finance Grants and Opportunities		520,783	498,141	586,629	607,327	20,698	3.53%	0.15%
City General Tax Revenue (Trustee Fee)		2,148	44,560	-	-	-	0.00%	0.00%
Total	\$	7,006,078	\$ 7,678,034	\$ 8,090,167	\$ 9,690,241	\$ 1,600,074	19.78%	2.46%
Department of Human Resources:								
Administration	\$	1,933,705	\$ 1,848,899	\$ 1,984,336	\$ 2,435,592	\$ 451,256	22.74%	0.62%
Employee's Insurance Office		482,232	567,734	705,967	416,807	(289,160)	-40.96%	0.11%
Safety Programs		243,751	204,302	-	-	-	0.00%	0.00%
Risk Management		260,888	903,350	-	-	-	0.00%	0.00%
Employee Training		207,754	183,173	315,356	321,924	6,568	2.08%	0.08%
Job Injury Administration		95,708	120,250	-	-	-	0.00%	0.00%
Total	\$	3,224,038	\$ 3,827,708	\$ 3,005,659	\$ 3,174,323	\$ 168,664	5.61%	0.81%
Department of Community Development:								
Administration	\$	954,559	\$ 1,034,887	\$ 1,186,059	\$ 1,574,468	\$ 388,409	32.75%	0.40%
CD Office of Family Empowerment		418,380	452,124	464,540	291,774	(172,766)	-37.19%	0.07%
Back Tax Properties Abatement		(382)	-	-	-	-	0.00%	0.00%
CD Aquatics		-	1,669	542,431	678,848	-	0.00%	0.17%
Community Recreation Centers		7,172,409	7,933,662	8,973,327	8,994,349	21,022	0.23%	2.28%
Public Communication		121,826	93,774	136,874	139,554	2,680	1.96%	0.04%
Community Development Programs		400,631	-	3,746,256	3,236,533	(509,723)	-13.61%	0.82%
Neighborhood Services		-	179	-	-	-	0.00%	0.00%
Total	\$	9,067,423	\$ 9,516,295	\$ 15,049,487	\$ 14,915,526	\$ (133,961)	-0.89%	3.79%
Department of Police:								
Police Administration	\$	4,061,533	\$ 4,418,735	\$ 3,755,603	\$ 4,942,799	\$ 1,187,196	31.61%	1.25%
Neighborhood Policing		40,309,359	39,044,404	46,884,960	50,694,598	3,809,638	8.13%	12.87%
Investigative Services		11,860,742	10,106,734	11,107,812	11,006,929	(100,883)	-0.91%	2.79%
Special Investigations		3,601,286	3,587,199	7,736,789	9,947,585	2,210,796	28.58%	2.52%
Family Justice Center		1,751,090	1,940,400	-	-	-	0.00%	0.00%
Police Admin & Support Services		15,449,858	22,772,237	20,405,895	18,817,572	(1,588,323)	-7.78%	4.78%
Police Communications Center		5,707,915	5,983,596	6,385,575	-	(6,385,575)	-100.00%	0.00%
Animal Services CPD		2,017,908	2,118,813	2,224,752	-	(2,224,752)	-100.00%	0.00%
Total	\$	84,759,691	\$ 89,972,118	\$ 98,501,386	\$ 95,409,483	\$ (3,091,903)	-3.14%	24.22%
Department of Fire:								
Fire Administration	\$	7,498,083	\$ 11,701,162	\$ 8,670,176	\$ 10,762,664	\$ 2,092,488	24.13%	2.73%
Fire Operations Division		52,335,086	55,012,386	71,681,168	73,825,552	2,144,384	2.99%	18.74%
Total	\$	59,833,169	\$ 66,713,548	\$ 80,351,344	\$ 84,588,216	\$ 4,236,872	5.27%	21.47%
Department of Public Works:								
Administration	\$	604,245	\$ 1,109,516	\$ 1,294,405	\$ 1,429,583	\$ 135,178	10.44%	0.36%
PW Summer Youth Work Program		-	6,073	-	55,000	55,000	0.00%	0.01%
City Engineer		1,730,547	1,763,581	2,241,127	2,106,089	(135,038)	-6.03%	0.53%
Field Surveyors		125,127	131,505	171,471	152,915	(18,556)	-10.82%	0.04%
City Wide Services		7,819,959	7,633,882	8,514,939	9,447,699	932,760	10.95%	2.40%
Utilities		186,983	208,834	196,339	198,535	2,196	1.12%	0.05%
Solid Waste Disposal		5,667,618	5,866,776	5,900,000	4,850,000	(1,050,000)	-17.80%	1.23%
Municipal Forestry		1,107,187	981,769	1,136,916	1,139,206	2,290	0.20%	0.29%
Waste Pickup - Brush		1,624,836	1,846,160	1,861,728	1,973,125	111,397	5.98%	0.50%
Waste Pickup, Garbage, Trash Flash & Recycle		9,269,364	8,838,331	9,609,367	10,217,956	608,589	6.33%	2.59%
Parks Maintenance		186,764	245,134	188,800	200,000	11,200	5.93%	0.05%
PW Transportation		4,202,069	8,742,580	9,651,056	9,704,049	52,993	0.55%	2.46%
Land Development Office		5,882,905	6,489,773	7,642,484	7,613,995	(28,489)	-0.37%	1.93%
Facilities Management		992,887	504,088	473,553	461,091	(12,462)	-2.63%	0.12%
Community Dev Facilities Maintenance		283,864	382,421	240,850	350,000	109,150	45.32%	0.09%
Forestry Management		-	-	127,639	148,148	20,509	16.07%	0.04%
Mailroom		94,270	155,330	190,161	187,882	(2,279)	-1.20%	0.05%
Building Maintenance		2,049,832	1,914,464	2,246,380	2,327,974	81,594	3.63%	0.59%
Storage on Main Street		62,401	8,008	-	-	-	0.00%	0.00%
Total	\$	41,890,858	\$ 46,828,225	\$ 51,687,215	\$ 52,563,247	\$ 876,032	1.69%	13.34%

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Undesignated General Fund Expenditure								
	Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	% of Total
Department of Parks & Outdoors:								
Administration	\$	1,378,680	\$ 1,585,571	\$ 1,282,257	\$ 1,176,258	\$ (105,999)	-8.27%	0.30%
Supportive Services		754,128	825,002	915,891	906,706	(9,185)	-1.00%	0.23%
Sports		707,517	662,630	658,417	624,503	(33,914)	-5.15%	0.16%
Aquatics		580,458	494,243	-	-	-	0.00%	0.00%
Champions Club		444,471	446,076	491,348	538,097	46,749	9.51%	0.14%
Summit of Softball		746,557	673,607	843,485	773,802	(69,683)	-8.26%	0.20%
Summer Camp		-	320	-	-	-	0.00%	0.00%
Therapeutic Programs		393,168	429,820	481,298	495,097	13,799	2.87%	0.13%
Fitness Center		372,599	316,177	411,578	323,948	(87,630)	-21.29%	0.08%
Parks & Outdoors Communication		314,965	294,964	335,413	516,069	180,656	53.86%	0.13%
Parks & Outdoors Recreation Admin		1,159,263	1,158,329	1,266,619	1,314,297	47,678	3.76%	0.33%
Rec Facility Skatepark		34,107	37,043	56,024	44,152	(11,872)	-21.19%	0.01%
Outdoor Chattanooga		606,081	577,033	761,273	802,531	41,258	5.42%	0.20%
Special Events		464,716	689,649	645,845	-	(645,845)	-100.00%	0.00%
Parks Admin		718,760	833,697	837,233	858,774	21,541	2.57%	0.22%
Parks Maintenance		5,966,522	6,133,617	6,634,294	6,489,170	(145,124)	-2.19%	1.65%
Public Art Admin		436,922	437,715	450,000	-	-	0.00%	0.00%
Chattanooga Zoo at Warner Park		750,000	750,000	750,000	750,000	-	0.00%	0.19%
Total	\$	15,828,912	\$ 16,345,493	\$ 16,820,975	\$ 15,613,404	\$ (1,207,571)	-7.18%	3.96%
Department of Early Learning:								
Administration	\$	961,870	\$ 762,150	\$ 855,568	\$ 894,990	\$ 39,422	4.61%	0.23%
Youth Development		1,090,000	1,073,750	1,090,000	-	(1,090,000)	-100.00%	0.00%
Office of Early Learning		342,765	320,194	333,217	325,020	(8,197)	0.00%	0.00%
Community Forward		572,305	944,497	1,065,406	1,088,352	22,946	0.00%	0.00%
Total	\$	2,966,940	\$ 3,100,591	\$ 3,344,191	\$ 2,308,362	\$ (1,035,829)	-30.97%	0.59%
Department of City Planning:								
Administration	\$	896,345	\$ 729,507	\$ 619,699	\$ 503,047	\$ (116,652)	-18.82%	0.13%
Strategic Capital Planning		408	40	-	-	-	0.00%	0.00%
Total	\$	896,754	\$ 729,547	\$ 619,699	\$ 503,047	\$ (116,652)	-18.82%	0.13%
Department of Community Engagement:								
ECE Neighborhood Services	\$	431,070	\$ 563,371	\$ -	\$ -	\$ -	0.00%	0.00%
Administration		849,685	1,046,534	-	-	-	0.00%	0.00%
Total	\$	1,280,755	\$ 1,609,905	\$ -	\$ -	\$ -	0.00%	0.00%
Department of Economic Development:								
Administration	\$	1,417,074	\$ 1,435,284	\$ 3,928,767	\$ 2,538,217	\$ (1,390,550)	-35.39%	0.64%
Economic Development		-	-	-	1,292,942	1,292,942	0.00%	0.33%
Economic Development Housing		3,333	37,000	5,356,943	5,389,379	32,436	0.61%	1.37%
Workforce Development		688,929	752,461	-	-	-	0.00%	0.00%
Arts & Culture		-	-	-	388,055	388,055	0.00%	0.10%
Special Events		-	-	-	806,547	806,547	0.00%	0.20%
Economic Opportunity Housing Access		949	2,744	-	-	-	0.00%	0.00%
Econ Dev - Homeless & Housing Programs		4,939	1,100	-	-	-	0.00%	0.00%
Econ Dev - Homeless and Supportive Housing		2,467,067	2,870,588	3,007,464	1,816,775	(1,190,689)	0.00%	0.00%
Total	\$	4,582,290	\$ 5,099,177	\$ 12,293,174	\$ 12,231,915	\$ (61,259)	-0.50%	3.10%
Department of Constituent Services								
Innovation Delivery & Performance Administration	\$	659,390	\$ 234,807	\$ -	\$ -	\$ -	0.00%	0.00%
Office of Performance Mgmt & Open Data		365,571	227,729	-	-	-	0.00%	0.00%
311 Call Center		1,119,725	759,255	-	-	-	0.00%	0.00%
Office of Constituent Services		-	49,416	-	-	-	0.00%	0.00%
OCS 311 Call Center		-	574,607	-	-	-	0.00%	0.00%
Total	\$	2,144,687	\$ 1,845,814	\$ -	\$ -	\$ -	0.00%	0.00%
Expenditure Total	\$	313,015,203	\$ 395,906,143	\$ 393,596,000	393,980,000	384,000	0.10%	100.00%

Designated General Fund

Fiscal Year Ending June 30, 2027

Fund Structure

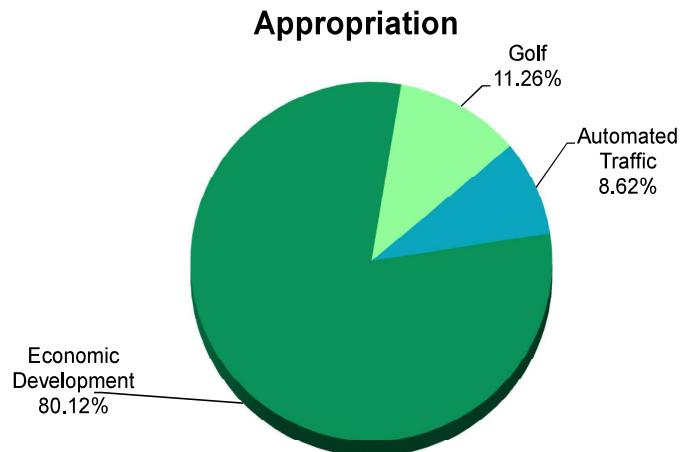
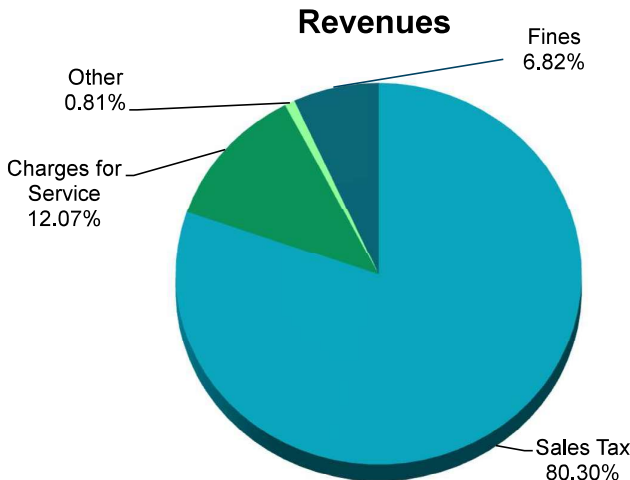
The Designated General Funds are used to account for revenues from specific taxes or other earmarked revenue sources, which by law are designated to finance particular functions or activities of government. These funds are reported with the General Fund. The basis of budgeting for these funds is modified accrual. Revenue is recognized in the accounting period when it becomes "susceptible" to accrual, that is, when it becomes measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due. Included funds are Economic Development, Municipal Golf Course Fund, Automated Traffic Enforcement and other Special Programs. The FY27 budget and the FY26 unaudited revenue and expenses are presented in the table below.

FY 26 Unaudited Results	Rev & Exp	Actual Rev	Actual Exp
Economic Development Fund**	\$ 19,572,000	\$ 26,738,083	\$ 19,459,060
Municipal Golf Course**	2,880,647	3,158,572	2,888,165
Automated Traffic Enforcement ¹	1,436,000	1,394,094	1,074,201
Total Designated General Fund	\$ 23,888,647	\$ 31,290,749	\$ 23,421,426

¹ Use of Fund Balance

**Reporting in the ACFR with General Government

FY 2027 Revenue & Appropriation \$26,561,354

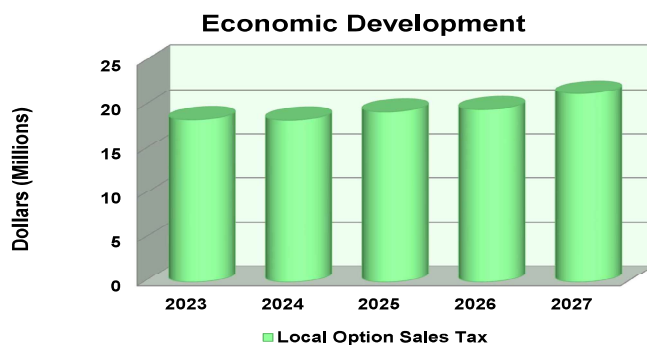


Designated General Fund Revenue Summary	Actual 24	Actual 25	Budget 26	Budget 27	Budget Inc(Dec)	% chg
Economic Development Fund	\$ 24,203,098	\$ 24,785,122	\$ 19,572,000	\$ 21,380,000	\$ 1,808,000	9.24%
Municipal Golf Course	2,799,808	2,842,947	2,880,647	2,990,566	109,919	3.82%
Automated Traffic Enforcement	1,139,596	2,184,829	1,436,000	2,190,788	754,788	52.56%
Total Special Revenue Fund	\$ 28,142,502	\$ 29,812,898	\$ 23,888,647	\$ 26,561,354	\$ 2,672,707	11.19%

Revenues

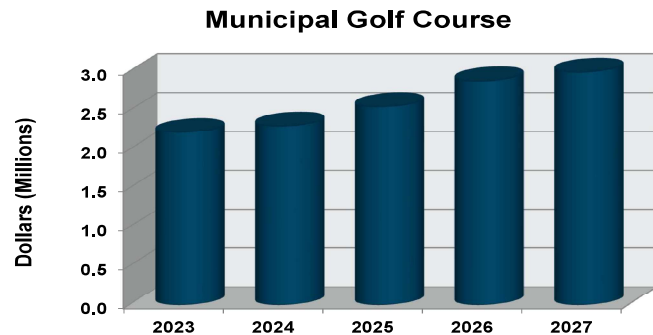
Economic Development Fund

In 1993, the City and the County adopted a Local Option Sales Tax. The City of Chattanooga and Hamilton County levied a county-wide 1.75% Local Option Sales Tax. In August 1997, the citizens of Chattanooga approved a half-percent tax on retail sales in the city. Revenues from this tax were shared on a 50/50 basis for education and economic development. In a county-wide referendum in February 2004, the residents of Hamilton County voted to increase the county-wide local option sales tax rate from 1.75% to 2.25%, thereby repealing the city-only 1/2% tax. The additional taxes generated by the 1/2% increase in the county-wide taxes are distributed to the county, city and education in accordance with TCA 67-6-712, which requires that 50% is used for education and the remainder on a situs basis. The education component is distributed directly to the Hamilton County Department of Education. The Local Option Sales Tax budget increased from \$19,572,000 in FY26 to \$20,100,000 in FY27, a change of 2.7%. There is a plan use of Fund Balance of \$1,280,000.



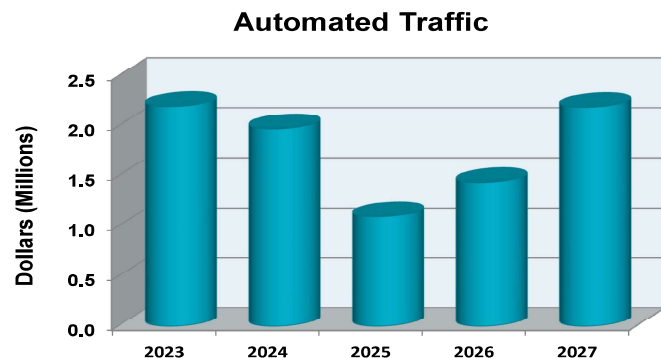
Municipal Golf Course Fund

The City of Chattanooga operates and maintains two public golf courses. Brainerd Golf Course was founded in the 1920s. Brown Acres Golf Course opened in 1974. Green fees and golf cart rentals generate most of the revenue in this fund. Estimated revenues for FY27 are \$109,919, (3.8%) above FY26.



Automated Traffic Enforcement Fund

The primary source of revenues are from automated traffic enforcement sensors and digital cameras used to detect speeding and traffic violations. Revenues for FY27 are anticipated at \$2,190,788 (52.6%) above FY26 due to the addition of seven new school zone cameras. The City receives 40% of each citation. There is a planned use fund balance of \$500,000.



Designated General Fund Expenditure Summary	Actual 24	Actual 25	Budget 26	Budget 27	Budget Inc(Dec)	% chg
Economic Development Fund	\$ 15,579,348	\$ 18,800,172	\$ 19,572,000	\$ 21,280,000	\$ 1,708,000	8.73%
Municipal Golf Course	2,691,589	2,686,687	2,880,647	2,990,566	109,919	3.82%
Automated Traffic Enforcement	1,079,972	312,090	1,436,000	2,290,788	854,788	59.53%
Total Special Expenditure Fund	\$ 19,350,909	\$ 21,798,949	\$ 23,888,647	\$ 26,561,354	\$ 2,672,707	11.19%

Expenditures

Economic Development Fund

There is an overall increase of \$1,708,000 (8.73%) in the FY27 budget; which is driven in large part, by the planned use of fund balance of \$1,280,000. In FY27, \$1,000,000 is appropriated to IDB for Business Development, \$150,000 for Grocery Store Incentive Program and \$2,000,000 is appropriated to HEB for Affordable Housing.

Municipal Golf Course Fund

Funds are used to cover the operational cost of the City's two golf courses: Brainerd and Brown Acres. The primary costs are personnel and purchased services, such as horticulture supplies and irrigation repairs. Expenses for FY27 are estimated to increase \$109,919 (3.82%) from FY26.

Automated Traffic Enforcement Fund

These funds are used to account for automated traffic enforcement operations. Expenses for FY27 are budgeted at \$2,290,788, an increase of \$854,788 (59.53%) from FY26. The increase includes funds for an additional position and increased contracted costs for the third party vendor to accommodate the addition of seven new school zone cameras.

Designated General Fund Revenue Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	% of Total
Economic Development (Fund 1111)							
Local Option Sales Tax	\$ 24,203,098	\$ 24,785,122	\$ 19,572,000	\$ 20,100,000	\$ 528,000	2.70%	75.67%
Fund Balance	-	-	-	1,280,000	1,280,000	N/A	4.82%
Total Economic Development	\$ 24,203,098	\$ 24,785,122	\$ 19,572,000	\$ 21,380,000	\$ 1,808,000	9.24%	80.49%
Municipal Golf Course (1105)							
Brainerd Golf Course	\$ 1,395,642	\$ 1,400,760	\$ 1,457,653	\$ 1,480,957	\$ 23,304	1.60%	5.58%
Brown Acres Golf Course	1,404,166	1,442,187	1,422,994	1,509,609	86,615	6%	5.68%
Total Municipal Golf Course (1105)	\$ 2,799,808	\$ 2,842,947	\$ 2,880,647	\$ 2,990,566	\$ 109,919	3.82%	11.26%
Automated Traffic Enforcement (Fund 9091)							
Automated Traffic & Speeding Fines	\$ 1,139,596	\$ 2,184,829	\$ 1,200,000	\$ 1,690,788	\$ 490,788	40.90%	6.37%
Use of Fund Balance	-	-	236,000	500,000	264,000	111.86%	1.88%
Total Automated Traffic Enforcement	\$ 1,139,596	\$ 2,184,829	\$ 1,436,000	\$ 2,190,788	\$ 754,788	52.56%	8.25%
Grand Total	\$ 28,142,502	\$ 29,812,898	\$ 23,888,647	\$ 26,561,354	\$ 2,672,707	11.19%	89%

Designated General Fund Expenditure Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	% of Total
Economic Development (Fund 1111)							
Capital Projects_Economic Development	\$ 7,750,000	\$ 9,500,000	\$ 9,000,000	\$ 7,000,000	\$ (2,000,000)	-22.22%	26.35%
CARTA	-	500,000	-	-	-	N/A	0.00%
Chattanooga Quantum Collaborative	175,000	100,000	100,000	275,000	175,000	175.00%	1.04%
UTC Center for Regional Economic Research	-	80,000	40,000	80,000	40,000	100.00%	0.30%
Enterprise Center	1,703,350	1,690,000	1,700,000	1,700,000	-	0.00%	6.40%
CoLab	-	-	175,000	250,000	75,000	42.86%	0.94%
Carter Street Corporation	200,000	-	200,000	200,000	-	0.00%	0.75%
Chattanooga Chamber of Commerce	600,000	600,000	670,000	600,000	(70,000)	-10.45%	2.26%
Commission to Hamilton County	192,018	193,962	192,000	200,000	8,000	4.17%	0.75%
Rise Chattanooga	-	-	175,000	200,000	25,000	14.29%	0.75%
Public Education Foundation	-	75,000	-	-	-	N/A	0.00%
Thrive	100,000	80,000	80,000	115,000	35,000	43.75%	0.43%
Appropriation HEB	-	-	-	2,000,000	2,000,000	N/A	7.53%
Appropriation Preserve Chattanooga	-	-	-	30,000	30,000	N/A	0.11%
Appropriation IDB	-	-	-	1,150,000	1,150,000	N/A	4.33%
Lease Payments	4,858,980	5,981,210	7,115,000	7,220,000	105,000	1.48%	27.18%
Contingency	-	-	125,000	260,000	135,000	108.00%	0.98%
Total Economic Development	\$ 15,579,348	\$ 18,800,172	\$ 19,572,000	\$ 21,280,000	\$ 1,708,000	8.73%	80.12%
Municipal Golf Course (1105)							
Brainerd Golf Course	\$ 1,475,290	\$ 1,459,062	\$ 1,537,852	\$ 1,563,881	\$ 26,029	1.69%	601.49%
Brown Acres Golf Course	1,216,299	1,227,625	1,342,795	1,426,685	83,890	6%	548.73%
Total Municipal Golf Course (1105)	\$ 2,691,589	\$ 2,686,687	\$ 2,880,647	\$ 2,990,566	\$ 109,919	3.82%	1150.22%
Automated Traffic Enforcement (Fund 9091)							
Automated Traffic	\$ 1,079,972	\$ 312,090	\$ 1,436,000	\$ 2,290,788	\$ 854,788	59.53%	8.62%
Total Automated Traffic Enforcement	\$ 1,079,972	\$ 312,090	\$ 1,436,000	\$ 2,290,788	\$ 854,788	59.53%	8.62%
Grand Totals	\$ 19,350,909	\$ 21,798,949	\$ 23,888,647	\$ 26,561,354	\$ 2,672,707	11.19%	100.00%

Special Revenue Funds

Fiscal Year Ending June 30, 2027

Fund Structure

Special Revenue Funds are used to account for revenues from specific taxes or other earmarked revenue sources, which by law are designated to finance particular functions or activities of government. The basis of budgeting for these funds is modified accrual. Revenue is recognized in the accounting period when it becomes “susceptible” to accrual, that is, when it becomes measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due. Included funds are State Street Aid, Social Services, Narcotics, Federal Asset Forfeiture, Community Development Block Grant, and Hotel/Motel Occupancy Tax Fund. The FY26 budget and the FY26 unaudited revenue and expenses are presented in the table below.

	FY26 Budget Rev & Exp	Unaudited FY26	
		Actual Rev	Actual Exp
State Street Aid ¹	\$ 9,096,300	\$ 7,182,503	\$ 8,519,214
Social Services*	15,284,377	15,824,854	16,336,800
Narcotics ¹	500,000	351,204	374,223
Federal Asset Forfeiture Fund	20,000	-	-
Hotel/Motel Tax Fund ¹	13,218,000	10,651,694	12,940,518
Community Development Fund ²	9,271,194	6,863,557	6,104,359
Total Special Revenue Fund	\$ 47,389,871	\$ 40,873,812	\$ 44,275,114

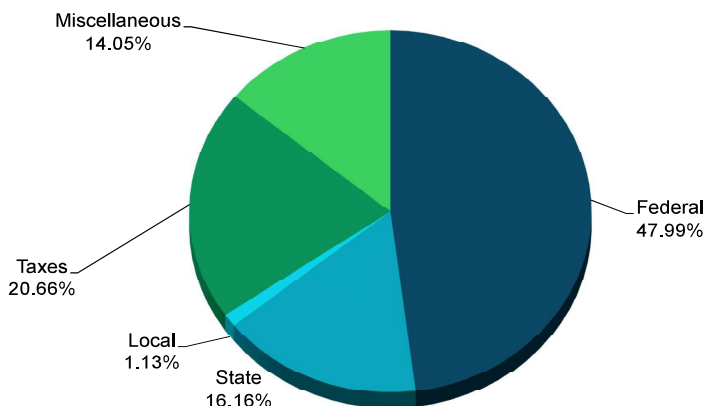
* Some Federal/State Grants are October-September and data above is the City of Chattanooga Fiscal Year July-June

¹ FY26 Use of Fund Balance

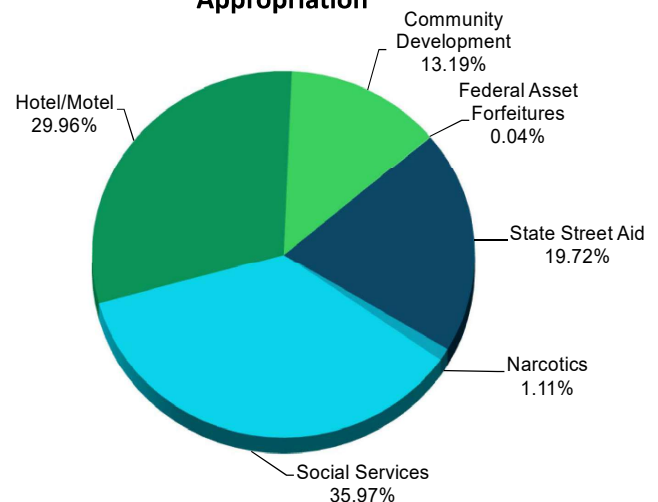
² FY26 Increase in Fund Balance

FY 2027 Revenue & Appropriation by Fund \$44,975,066

Revenues Collections by Source



Appropriation



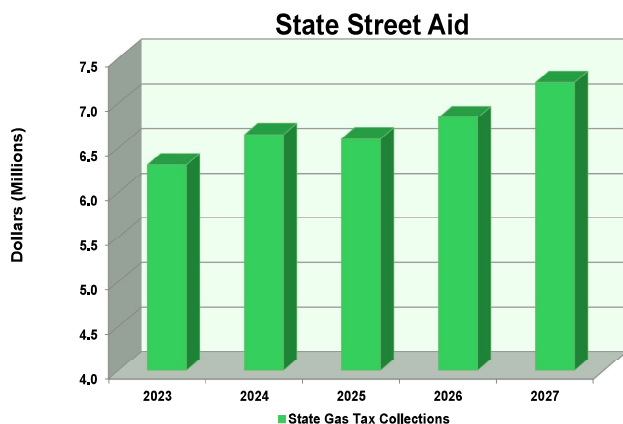
Special Revenue Fund Summary	Actual FY24	Actual FY25	Budget FY26	Budget FY27	Budget Inc(Dec)	% chg
REVENUES						
State Street Aid	\$ 6,917,259	\$ 7,111,476	\$ 9,096,300	\$ 8,870,000	\$ (226,300)	-2.49%
Social Services*	20,941,976	16,391,020	15,284,377	16,179,026	894,649	5.85%
Narcotics	327,236	313,555	500,000	500,000	-	0.00%
Federal Asset Forfeiture Fund	41,577	178,281	20,000	20,000	-	0.00%
Hotel/Motel Tax Fund	10,057,184	10,557,842	13,218,000	13,476,000	258,000	1.95%
Community Development Fund*	4,344,330	10,873,033	7,017,572	5,930,040	(1,087,532)	-15.50%
Total Special Revenue Fund	\$ 42,629,562	\$ 45,425,207	\$ 45,136,249	\$ 44,975,066	\$ (161,183)	-0.36%

* FY27 Planned Use of Fund Balance.

Revenues

State Street Aid Fund

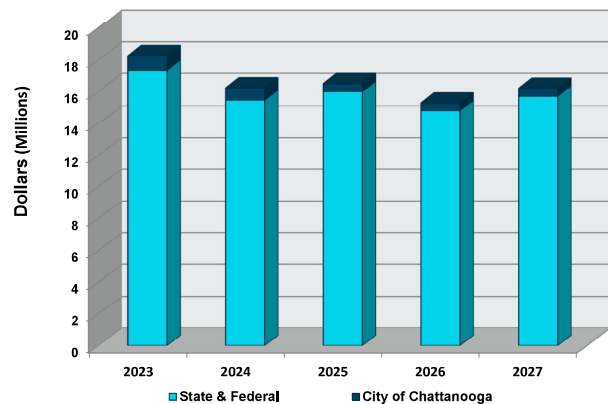
This fund was established to receive and account for the State's distribution of the gasoline fuel tax. Funds received in this fund are restricted to municipal street related projects. In FY18, the State Legislature passed the IMPROVE Act. This Act enhanced existing revenues for the highway fund by increasing fuel taxes and identified over 900 transportation projects to be paid for with the increase. The allocation to cities is based on per capita and set annually by the Tennessee State Legislature. After a decline in 2021, Post-pandemic budgeted revenue streams incrementally increased through FY24. There is little change in State Gas Tax Collection revenues since FY24. A \$1,635,000 use of fund balance is projected in FY27.



Social Services Fund

Social Services receives Federal, State, and City appropriations as well as some program fees. FY27 budgeted revenues (\$16,179,026) are \$894,649 more than FY26 budgeted revenues (\$15,284,377), but represents a \$4,762,950 decrease from FY24.

Social Services



Narcotics Fund

Revenues generated are mainly from confiscated funds which include forfeited cash and proceeds from the sale of items seized. Federal and State funds are also received. FY27 budgeted revenue totals \$500,000, which represents no change from the prior year budget. Typically, revenue fluctuations from year to year arise from police drug investigations and activities.

Federal Asset Forfeiture Fund

Revenues come from mainly from Federal Funds. Budgeted revenues have remained constant at \$20,000 annually since FY25.

Hotel-Motel Occupancy Privilege Tax Fund

The City of Chattanooga has the authority to levy a privilege tax on the occupancy of hotel/motel rooms by transients and short term vacation rentals. Pursuant to T.C.A 67-4-1401, et seq. and City Ordinance No. 11303, the City levies such a tax. The tax is set at the state maximum of 4%.

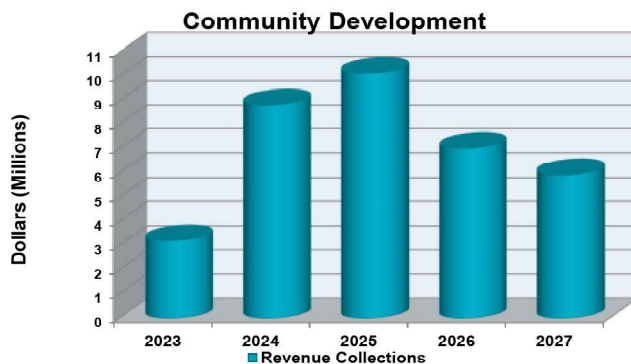
The FY27 budgeted revenue totals \$13,476,000 which represents a \$258,000 (1.95%) increase from the prior budget year. Occupancy Tax, the fund's largest revenue contributor is budgeted at \$9,290,000, up \$285,000 (3.16%) from the prior year's budget. Additionally, short term vacation rentals are budgeted to contribute \$920,000. FY27 includes a \$3,080,000 use of fund balance.



Community Development Fund

Annual funding is allocated by the U.S. Department of Housing and Urban Development (HUD). Amounts awarded fluctuate each year.

The FY27 budgeted revenue totals \$5,930,040, a \$3,341,154 (47.61%) decrease from FY26.



Special Revenue Fund Summary	Actual FY24	Actual FY25	Budget FY26	Budget FY27	Budget Inc(Dec)	% chg
EXPENDITURES						
State Street Aid	\$ 6,584,451	\$ 7,649,861	\$ 9,096,300	\$ 8,870,000	\$ (226,300)	-2.49%
Social Services	15,806,067	16,469,488	15,284,377	16,179,026	894,649	5.85%
Narcotics	152,034	146,516	500,000	500,000	-	0.00%
Federal Asset Forfeiture Fund	-	-	20,000	20,000	-	0.00%
Hotel/Motel Tax Fund	8,795,091	12,559,578	13,218,000	13,476,000	258,000	1.95%
Community Development Fund	3,841,055	10,849,925	7,017,572	5,930,040	(1,087,532)	-15.50%
Total Special Revenue Fund	\$ 35,178,698	\$ 47,675,368	\$ 45,136,249	\$ 44,975,066	\$ (161,183)	-0.36%

* FY27 Planned Use of Fund Balance.

Expenditures

State Street Aid Fund

State gasoline fuel tax distribution is collected in this fund and used for major street improvements and construction in the Chattanooga area per State of Tennessee guidelines. The primary uses of these funds are personnel, vehicles, road repair, and construction costs. Expenses for FY27 are estimated to decrease by \$226,300 (2.49%) from FY26. In FY27, there is \$1,800,000 set aside for paying Capital Projects funded mostly from fund balance.

Social Services Fund

This fund supports numerous Federal and State funded Programs, which are offset by Federal & State Grants. The expenses to administer the program are also included within the fund's overall expenses. Social Services expenses in FY27 are estimated to increase \$894,649 (5.85%).

Narcotics Fund

This fund accounts for the cost of drug enforcement activity, which includes the purchase of surveillance equipment, drug identification kits, maintenance on narcotics officers' vehicles, and payment to informants. Funds can also be used for local drug treatment and educational programs. FY27 estimated expenses are \$500,000 which represents no change from FY26.

Hotel-Motel Occupancy Privilege Tax Fund

This tax is used to fund improvements in the downtown and riverfront area to encourage tourism and enhance the quality of life. This tax was dedicated to the 21st Century Waterfront Plan, which involved redevelopment of the city waterfront. The Waterfront Plan, with an estimated cost of \$120 million, of which the City funded \$55 million, was funded jointly by the public and private sectors. The plan has been expanded to include other tourism and tourism development projects. Current funds pay debt service on the Hotel-Motel

Tax Bonds and fund any additional Tourism related capital costs. In FY27, there is an overall budgeted expenditure increase of \$258,000 (1.95%).

Community Development Fund

This fund receives federal grants directly from HUD as well as grants administered through the State of Tennessee. Each year the expenses from one block grant year to the next spans multiple fiscal years as the City's fiscal year is different than the Federal government's fiscal year. The federal funding is on a draw down basis as expended by the entity. Therefore, due to the spending rate of specific qualified programs, these related expenses vary from year to year. Budgeted FY27 expenditures are \$5,930,040, a decrease of \$1,087,532 (15.5%).

Special Revenue Revenue Summary	Actual FY24	Actual FY25	Budget FY26	Budget FY27	Budget Inc(Dec)	% chg	% of total Budget
State Street Aid (Fund 2050)							
State of Tennessee	\$ 6,343,123	\$ 6,484,570	\$ 6,790,000	\$ 6,835,000	\$ 45,000	0.66%	15.20%
Other (EPA, FEMA, TEMA)	574,136	626,906	50,000	400,000	350,000	700%	0.89%
Fund Balance	-	-	2,256,300	1,635,000	(621,300)	-28%	3.64%
Total State Street Aid	\$ 6,917,259	\$ 7,111,476	\$ 9,096,300	\$ 8,870,000	\$ (226,300)	-2.49%	19.72%
Social Services (Fund 2030)							
Federal - State Grants	\$ 19,638,817	\$ 15,548,720	\$ 14,804,377	\$ 15,699,026	\$ 894,649	6.04%	34.91%
City of Chattanooga	1,299,451	842,300	480,000	480,000	-	0.00%	1.07%
Miscellaneous	3,707	-	-	-	-	N/A	0.00%
Total YFD - Social Services	\$ 20,941,976	\$ 16,391,020	\$ 15,284,377	\$ 16,179,026	\$ 894,649	5.85%	35.97%
Narcotics (Fund 9250/2040)							
Confiscated Narcotics Funds	\$ 288,842	\$ 271,049	\$ 275,000	\$ 250,000	\$ (25,000)	-9.09%	0.56%
Fines, Forfeitures and Penalties	38,394	24,926	-	-	-	N/A	0.00%
Other	-	17,580	-	250,000	250,000	N/A	0.56%
Fund Balance	-	-	225,000	-	(225,000)	-100.00%	0.00%
Total Narcotics	\$ 327,236	\$ 313,555	\$ 500,000	\$ 500,000	\$ -	0.00%	1.11%
Fed. Asset Forfeitures (Fund 9252/2042)							
Federal	\$ -	\$ 121,024	\$ 20,000	\$ 10,000	\$ (10,000)	-50.00%	0.02%
State	-	2,246	-	10,000	10,000	N/A	0.02%
Other	41,577	55,011	-	-	-	-50.00%	0.00%
Total Fed. Asset Forfeitures	\$ 41,577	\$ 178,281	\$ 20,000	\$ 20,000	\$ -	0.00%	0.04%
Hotel/Motel Tax (Fund 2070)							
Occupancy Tax	\$ 9,016,685	\$ 9,065,694	\$ 9,005,000	\$ 9,290,000	\$ 285,000	3.16%	20.66%
Short Term Vacation Rentals	1,007,568	1,035,557	1,002,000	920,000	(82,000)	-8.18%	2.05%
Interest Income	32,931	456,591	211,000	186,000	(25,000)	-11.85%	0.41%
Fund Balance	-	-	3,000,000	3,080,000	80,000	0.00%	0.00%
Total Hotel/Motel Tax	\$ 10,057,184	\$ 10,557,842	\$ 13,218,000	\$ 13,476,000	\$ 258,000	1.95%	29.96%
Community Development (Fund 2060) <i>(includes HOME program)</i>							
Federal	\$ 1,732,342	\$ 10,212,455	\$ 9,216,144	\$ 5,874,990	\$ (3,341,154)	-36.25%	13.06%
State Appropriation	-	25,050	25,050	25,050	-	0.00%	0.06%
City of Chattanooga	-	25,000	30,000	30,000	-	0.00%	0.07%
Miscellaneous/Other	2,611,988	610,528	-	-	-	N/A	0.00%
Fund Balance	-	-	(2,253,622)	-	-		
Total Community Development	\$ 4,344,330	\$ 10,873,033	\$ 7,017,572	\$ 5,930,040	\$ (3,341,154)	-47.61%	13.19%
Grand Total	\$ 42,629,562	\$ 45,425,207	\$ 45,136,249	\$ 44,975,066	\$ (2,414,805)	-5.35%	100.00%

Special Revenue Expenditure Summary	Actual FY24	Actual FY25	Budget FY26	Budget FY27	Budget Inc(Dec)	% chg	% of total Budget
State Street Aid (Fund 2050)							
Street Maintenance	\$ 6,584,451	\$ 7,649,861	\$ 9,096,300	\$ 8,870,000	\$ (226,300)	-2.49%	19.72%
Total State Street Aid	\$ 6,584,451	\$ 7,649,861	\$ 9,096,300	\$ 8,870,000	\$ (226,300)	-2.49%	19.72%
Social Services (Fund 2030)							
Administration	\$ (18,493)	\$ 85,108	\$ -	\$ -	\$ -	N/A	0.00%
Headstart	15,238,070	15,356,737	14,364,735	15,203,473	838,738	5.84%	33.80%
Headstart Supplement	-	350,000	350,000	350,000	-	0.00%	0.78%
Foster Grandparents	589,545	541,983	439,642	495,553	55,911	12.72%	1.10%
Foster Grandparents Supplement	-	135,660	130,000	130,000	-	0.00%	0.29%
Other	(3,055)	-	-	-	-	N/A	0.00%
Total YFD - Social Services	\$ 15,806,067	\$ 16,469,488	\$ 15,284,377	\$ 16,179,026	\$ 894,649	5.85%	35.97%
Narcotics (Fund 9250)							
Operations	\$ 152,034	\$ 146,516	\$ 500,000	\$ 500,000	\$ -	0.00%	1.11%
Total Narcotics	\$ 152,034	\$ 146,516	\$ 500,000	\$ 500,000	\$ -	0.00%	1.11%
Fed. Asset Forfeitures (Fund 9252)							
Operations	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%	0.04%
Total Fed. Asset Forfeitures	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%	0.04%
Hotel/Motel Tax (Fund 2070)							
Transfer to Capital	\$ 4,500,000	\$ 7,500,000	\$ 7,500,000	\$ 5,080,000	\$ (2,420,000)	-32.27%	N/A
Chattanooga Tourism	-	750,000	1,050,000	2,800,000	1,750,000	166.67%	N/A
Hamilton County	106,505	166,485	180,000	182,800	2,800	1.56%	0.41%
Contingency	-	-	-	850,000	850,000	N/A	N/A
Chatt-Hamilton County Experience	-	-	-	250,000	250,000	N/A	N/A
Interest Expense	-	-	198,000	-	(198,000)	-100.00%	N/A
Debt Service	4,005,327	4,029,452	4,090,000	4,109,200	19,200	0.47%	9.14%
Hotel/Motel Collection Fee	183,259	113,641	200,000	204,000	4,000	2.00%	0.45%
Total Hotel/Motel Tax	\$ 8,795,091	\$ 12,559,578	\$ 13,218,000	\$ 13,476,000	\$ 258,000	1.95%	29.96%
Community Development (Fund 2060)							
Community Services Block Grant (CSBG)**	\$ 536	\$ 594,781	\$ 800,000	\$ 833,916	\$ 33,916	4.24%	1.85%
Chattanooga Neighborhood Enterprise (Homeless & Supportiv	352,903	405,800	518,750	-	(518,750)	-100.00%	0.00%
Low-Income Energy Assistance Program	-	3,880,257	2,850,068	2,709,447	(140,621)	-4.93%	6.02%
Community Development Programs	3,153,678	5,617,055	2,793,704	2,331,627	(462,077)	-16.54%	5.18%
Other Programs	94,928	357,463	-	-	-	N/A	0.00%
State	-	24,569	25,050	25,050	-	0.00%	0.06%
City of Chattanooga	-	25,000	30,000	30,000	-	0.00%	0.07%
Transfers	239,010	(55,000)	-	-	-	N/A	0.00%
Total Community Development	\$ 3,841,055	\$ 10,849,925	\$ 7,017,572	\$ 5,930,040	\$ (1,087,532)	-15.50%	13.19%
Grand Totals	\$ 35,178,698	\$ 47,675,368	\$ 45,136,249	\$ 44,975,066	\$ (161,183)	-0.36%	100.00%

Enterprise Funds

Fiscal Year Ending June 30, 2027

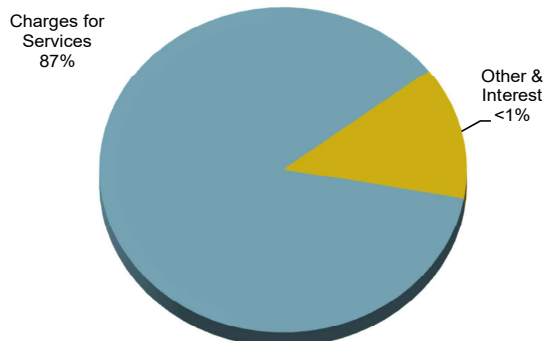
Fund Structure

Enterprise Funds are funds that may be used to report any activity for which a fee is charged to external users for goods or services similar to private business. An Enterprise Fund might be established because an operation is expected to cover its costs (including depreciation expense) through user charges or because the City believes it is necessary to account for income and capital maintenance. The budgetary basis of accounting for these funds is the full accrual method. Enterprise Fund structure focus's is the measurement of their economic resources, like that of a private-sector business. Revenues are recognized as soon as they are earned, and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. The Annual Comprehensive Financial Report (ACFR) shows the status of the fund's finances on the basis of Generally Accepted Accounting Principles (GAAP). The City of Chattanooga has four (4) budgeted Enterprise Funds: Wastewater Fund, Stormwater Management Fund, Solid Waste, and Tennessee Valley Regional Communication System. For fiscal year ending June 30, 2026, the budgeted and unaudited revenue and expenses are in the table below. The FY 2027 Budget for revenues and expenses is provided in the graphs below:

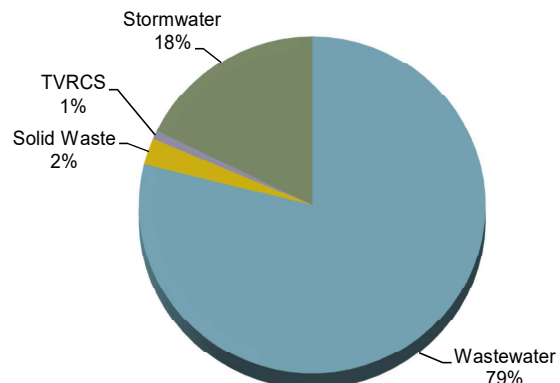
FY 26 Results	Budget	Unaudited	
	Rev & Exp	Actual Rev	Actual Exp
Wastewater Fund	\$ 151,769,593	\$ 134,596,675	\$ 145,023,966
Solid Waste Fund	6,160,000	5,875,788	6,347,392
Stormwater Fund	38,201,500	37,332,467	34,399,327
Tenn Valley Regional Communication	2,036,811	1,978,515	1,207,080
Total Enterprise Funds	\$ 198,167,904	\$ 179,783,445	\$ 186,977,764

FY2027 Revenue & Appropriation by Fund \$254,638,855

Revenues



Appropriation



Enterprise Funds							
Revenue Fund Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	
Wastewater*	\$ 121,891,679	\$ 135,818,606	\$151,769,593	\$200,956,344	\$ 49,186,751	32.41%	
Solid Waste*	5,884,759	6,330,427	6,160,000	6,500,200	340,200	5.52%	
Stormwater*	34,699,809	36,961,185	38,201,500	45,069,000	6,867,500	17.98%	
Tenn Valley Regional Comm	1,731,230	1,832,859	2,036,811	2,113,311	76,500	3.76%	
Total Enterprise Funds	\$ 164,207,477	\$ 180,943,077	\$198,167,904	\$254,638,855	\$ 56,470,951	28.50%	

*Planned use of reserves in FY27

Revenues

Wastewater Fund

Sewer Service Charges. Revenues to operate, maintain, and finance the System are derived primarily from sewer service charges collected from residential, commercial, and industrial customers. These sewer service charge rates are based on the quantity of water used, expressed in dollars per thousand gallons.

Regional users—including Walker County, GA, the City of Collegedale, and the Town of Lookout Mountain, TN—are currently billed based on metered water consumption. While this method does not fully recover costs for flows beyond purchased water (such as inflow and infiltration), the current wheelage and treatment rate is set at approximately twice the metered flow rate to account for some of these volumes.

To improve billing accuracy, the City of Chattanooga has installed flow metering stations on discharge lines to enable billing based on total measured wastewater flow, in accordance with the EPA-approved user charge system. The regional service charge rate schedule (wheelage and treatment) currently provides options for billing via either metered water consumption (billable flow method) or total measured wastewater flow (total flow method). This structure allows the City to transition regional users to the total flow method immediately upon the successful completion of contract negotiations.

Additional System revenues are generated through industrial user sewer surcharges, truck discharge operation permit fees, septic tank discharge fees, holding tank discharge fees, service line connection fees, and garbage grinder usage fees.

The City operates the System on a self-supporting basis from sewer service charges and fees.

The July 1, 2027 approved rate schedule, is as follows:

Enumeration Of Charges: Quantity of Water Used

Sewer service charges are based upon the quantity of water registered by water meters. The dollar amount is derived by applying the total charge in dollars per one thousand (1,000) gallons for the following quantities of water:

		FY 27 10/1/2026 Total Charges (\$/1,000 gal)
User Class		
First	100,000	\$16.85
Next	650,000	12.55
Next	1,250,000	10.20
Next	30,000,000	8.60
Over	32,000,000	8.37

Regional Service Charge Rate: (Wheelage and Treatment)

The regional sewer service user charge (wheelage and treatment) shall be collected from regional users of the system including:

Rossville, Northwest Georgia, Dade County, Ringgold, Collegedale, Lookout Mountain, TN, Lookout Mountain, GA, Hamilton County, East Ridge, Soddy Daisy, Red Bank and Walker County, GA

and shall be determined either under the “billable flow” method based upon quantity of water used as shown by applicable water company meter readings or the “total flow” method based upon flow meter measured flow accordingly to the applicable contract with the regional user.

Billable Flow

The amount due from the regional user shall be the dollar amount derived by applying the total charge shown in the table below per one thousand (1,000) gallons of water sold.

User Class	Regional Operation & Maintenance Charge (\$/1,000 gal)	Regional Debt Charge (\$/1,000 gal)	Regional Total Charge Wheelage & Treatment (\$/1,000 gal)
Wheelage & Treatment	\$5.2722	\$ 0.6163	\$5.8885

If regional customers are billed directly through the water company, the rate shall be five dollars and fifty-seven cents (\$5.57) per one thousand (1,000) gallons.

Total Flow

The total payment obligation for the regional user will be calculated by applying the rates specified in the table below to the volume of wastewater recorded by a flow meter installed and serviced at or near the connection point between the user's infrastructure and the Chattanooga System. Should a meter failure occur, flow volumes will be determined through the most equitable estimation, interpolation, or projection methods. These estimations, combined with verified readings from non-malfunctioning periods, will be utilized to determine the final billing amount.

User Class	Regional Operation & Maintenance Charge (\$/1,000 gal)	Regional Debt Charge (\$/1,000 gal)	Regional Total Charge Wheelage & Treatment (\$/1,000 gal)
Wheelage & Treatment	\$2.4387	\$ 0.9381	\$3.3768

Monthly Minimum Sewer Service Charges

Minimum sewer service charges based upon water meter connection size are as follows:

Meter Size	FY27 10/1/2026 Charge per Month
5/8"	\$ 34.62
3/4"	123.49
1"	215.74
1 1/2"	482.86
2"	854.96
3"	2,004.09
4"	3,703.59
6"	8,821.39
8"	15,603.41

Industrial User Sewer Surcharge

An industrial user surcharge is levied upon industrial users which discharge wastewater in concentrations in excess of "normal wastewater" at the following rates:

1. BC=\$0.1450 per pound of 5-day biochemical oxygen demand (BOD₅) for concentrations in excess of three hundred (300) milligrams per liter, and,
2. SC=\$0.1005 per pound of total suspended solids for concentrations in excess of four hundred (400) milligrams per liter.

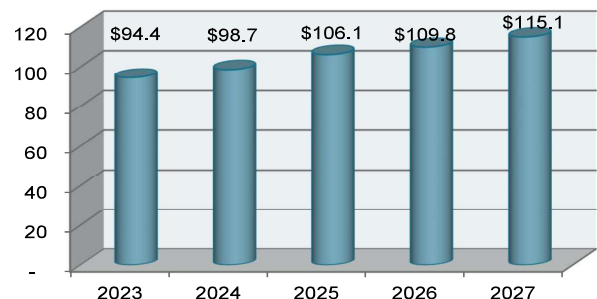
The City has also established the following fees and charges:

1. A Sewer Service Line Connection Fee of \$800;
2. A Truck Discharge Operation Permit Fee of \$100 per truck per year;
3. A Septic Tank Discharge Fee of \$200.55 per 1,000 gallons of waste;
4. Holding Tank Waste Fee of \$16.85 per 1,000 gallons of waste and
5. Garbage Grinders Fee of \$520.00 per month per unit.

The City remains committed to keeping the System self-supported from sewer revenues including adoption of any necessary sewer rate increases to ensure that it remains self supporting. Increases since FY2013 reflect financing to provide for continuing the program of upgrading the City's wastewater system in compliance with EPA consent decree requirements. There is a 5% rate increase for FY 2027. The following is a history of rate increases since 1988:

FYE 6/30	Rate	FYE 6/30	Rate
1988-1990	6.14	2007	15.48
1991	5.24	2008-2009	6.00
1992	3.32	2010-2011	3.00
1993	5.79	2012	5.00
1994	3.00	2013	9.50
1995-1999	0.00	2014-2018	9.80
2000	(10.00)	2019	6.00
2001-2002	0.00	2020	9.80
2003	7.29	2021	0.00
2004	7.07	2022	6.00
2005	2.54	2023	5.70
2006	0.00	2024-2026	6.00
		2027	5.00

Below is the sewer system's historical trend of collections. Revenue increases can be attributed to the completion of several construction projects bringing more taps on line and rate increases to address the CMOM (Capacity, Management, Operations and Maintenance) project proactively



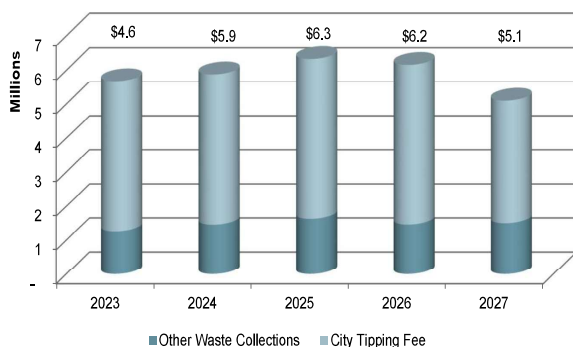
Solid Waste Fund

This fund accounts for the costs associated with disposing of solid waste and recyclable materials. Section 68-31-874(a) of the Tennessee Code Annotated establishes the accounting requirements for financial activities related to solid waste management. Effective July 1, 1993, landfill operations were required to be accounted for as an enterprise fund.

Landfill Tipping Fees: Revenues to operate, maintain, and finance the Solid Waste Disposal System derive primarily from tipping fees charged at disposal sites. Municipalities may impose these fees based on each ton of waste or its volume equivalent received at a disposal facility. During FY 98/99, the disposal operation relocated to a new site in Birchwood after capacity at the Summit facility was depleted. The increased distance to the new location has prompted some disposal companies to reroute traffic to more conveniently located regional facilities.

Solid Waste Disposal Fee: As the City's garbage service is the primary customer (accounting for 71% of revenues), the General Fund supports the Solid Waste Fund through a dedicated Waste Disposal Fee. The FY27 budget for this fee is \$3,600,000, representing a decrease of \$1,100,000 from the prior fiscal year's total of \$4,700,000. This reduction is attributed to the transition of Recycle Center operations from the Solid Waste Fund to the General Fund, effective in FY27.

The chart below shows the historical trend of collections. The primary sources of revenue for this fund are landfill tipping fees and a City of Chattanooga waste disposal fee.



Stormwater Management Program

The Stormwater Management Program was established in 1993 to ensure city compliance with federal mandates requiring the mitigation of pollutant discharge in stormwater to the maximum extent practicable. This objective is fulfilled through the implementation of rigorous management practices, control techniques, system designs, and engineering methodologies. This fund provides essential support for the construction, operation, and ongoing maintenance of the municipal stormwater system.

To finance the program—including the construction, extension, enlargement, and acquisition of necessary facilities and flood control improvements—a water quality user fee is levied upon property owners served by the system. Following a 2011 comprehensive analysis of service levels, rate structures, and cash flow, the City Council revised the financing mechanism to enhance service delivery for the city and its constituents. While a residential fee of \$115.20 per Estimated Residential Unit (ERU) was implemented immediately pursuant to Ordinance 12523, the commercial rate was transitioned over a five-year period, which concluded in fiscal year 2015.

The fiscal year 2027 revenue budget for this fund is \$45,069,000, primarily generated through these stormwater fees. This figure represents an increase of \$6,867,500 over the preceding fiscal year, a growth primarily attributed to expanded Capital Improvement requirements. There has not been a rate increase since FY23. The rate will remain \$183.54 per ERU in FY27.

The following is a chart showing the historical trend of fees collected:



Tennessee Valley Regional Communication System Fund

Revenues come from fees assessed to both internal and external radio system users on an annual basis for system access and maintenance. In FY16, this fund was converted to an Enterprise Fund from a Special Revenue Fund.

The revenue streams for this fund include Federal, State and Other Government Maintenance Fees as well as Mobile Communications Services. The Tennessee Valley Regional Communication (TVRCS) Fund receives revenue from 15 Counties and over 45 municipalities across Southeast Tennessee and Northwest Georgia.

In addition to operations, TVRCS is composed of four (4) funds. These are: operations, external reserves, City reserves, and capital. Reserves are funded by internal and external radio system users for the purpose of setting aside cash for future capital purchases and unforeseen emergencies. Capital is funded from reserves and is used to purchase equipment outside of operations and requires approval by City Council.

This year operations shows a slight increase of 5.7% or \$109,123 for a total budget of \$2,036,811.

The chart below shows the historical trend of communication fees collected:

TN Valley Regional Communications Revenue



Enterprise Funds						
Expense Fund Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg
Wastewater*	\$129,430,576	\$147,303,646	\$151,769,593	\$200,956,344	\$ 49,186,751	32.41%
Solid Waste*	4,639,724	5,387,686	6,160,000	6,500,200	340,200	5.52%
Stormwater Management Fund*	29,027,158	30,711,681	38,201,500	45,069,000	6,867,500	17.98%
Tenn Valley Regional Comm	1,246,138	4,512,212	2,036,811	2,113,311	76,500	3.76%
Total Enterprise Funds	\$164,343,596	\$187,915,225	\$198,167,904	\$254,638,855	\$ 10,252,679	5.17%

*Planned use of reserves in FY27

Expenses

Wastewater Fund

Expenses for the Wastewater reflect major cost areas: personnel costs, chemical costs for liquid and solid handling, maintenance costs, electricity costs, pump stations, combined sewer overflow facilities and depreciation. Major capital expenses needed for the Moccasin Bend Environmental Campus (MBEC), such as vehicle replacement, pump replacement, and major system repairs occur in this fund. In FY27, the operations and maintenance budget stands at \$80,780,910, a 2.1% increase from FY 2026.

Additionally, the debt service portion of the proposed budget for FY27 increased 20.98% from FY26. This change is due to the varying interest and principal payments on bonded debt and/or capital outlay notes required from one fiscal year to the next. The appropriation to capital is \$103,800,000 in FY27; of which, \$64,778,164 is from reserves. The Sewer System has two hundred forty-two (242) positions for FY 2027.

Solid Waste Fund

Expenses in the Solidwaste Fund include:

- Waste Disposal - Landfill
- Compost Waste Center
- Debt Service
- Capital Projects

Major expenses of this fund are personnel, services, vehicle, and debt related costs. In FY27, there was an increase in budget of \$340,200 or 5.52%.

Since 2017, the Compost Waste Center contracts out the disposal of wood waste and chips to decrease personnel related costs within City Wide Services.

In FY27, the Recycle Center operations have moved from the Solid Waste Fund to the General Fund.

This fund has eighteen (18) full-time positions.

Stormwater Management Fund

As this is an Enterprise Fund, its major revenue is derived from the Stormwater Fee. Expenses in the Stormwater Management Fund include:

- Personnel
- Operations
- Debt Service
- Capital Projects

Due to requirements from the Tennessee Department of Environment and Conservation to obtain a National Pollutant Discharge Elimination System (NPDES) Phase I permit, the City is required to implement new programs to improve the quality of storm water entering the system. Currently, Stormwater has one-hundred-ninety-eight (198) funded positions, an increase of 23 position from the previous year. Nineteen positions were added in FY27 to form a dedicated litter crew targeting areas to clear floating debris before it pollute major water beds .

FY27 plans an increase of 17.98% from FY26.

The increase is mainly due to an increase of \$5,626,581 in the appropriation to Capital Improvements.

Tennessee Valley Regional Communication Fund

The Fund is for the Operations, Management, & Maintenance of the Regional Communications System. The TVRCS is a jointly funded Inter-operable Public Safety communications system made up of Partners from the City of Chattanooga, fifteen (15) Counties in Tennessee & Georgia, & the State of Tennessee. The governance of the system is handled by an Advisory Committee composed of a member from each of the Partners. Expenses for FY27 are estimated to be \$2,113,311, an increase of 3.76% from the previous year.

Currently there are nine (9) positions within the

Enterprise Funds Revenue Fund Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	% of total
Wastewater (Fund 6010):							
Sewer Service Charges	\$ 98,745,037	\$ 106,145,838	\$ 109,847,650	\$ 115,075,000	\$ 5,227,350	4.76%	45.19%
Sewer Surcharges (Industrial)	2,533,718	2,982,725	2,685,750	2,820,000	134,250	5.00%	1.11%
Septic Tank Charges	860,733	820,238	835,850	700,000	(135,850)	-16.25%	0.27%
Wheelage & Treatment:							
Hamilton County, TN	3,343,774	4,123,125	3,372,750	3,545,000	172,250	5.11%	1.39%
Lookout Mountain, TN	267,403	381,165	199,950	306,200	106,250	53.14%	0.12%
Lookout Mountain, GA	153,139	165,204	170,000	197,600	27,600	16.24%	0.08%
Walker County, GA	2,170,575	2,448,724	1,470,213	1,800,000	329,787	22.43%	0.71%
Collegedale, TN	1,338,119	1,118,440	1,184,000	1,350,000	166,000	14.02%	0.53%
Soddy-Daisy, TN	641,982	566,113	505,000	505,000	-	0.00%	0.20%
East Ridge, TN	3,263,801	3,613,700	2,317,902	3,450,000	1,132,098	48.84%	1.35%
Windstone	64,813	64,985	71,500	72,500	1,000	1.40%	0.03%
Rossville, GA	863,677	901,780	636,500	750,000	113,500	17.83%	0.29%
Red Bank, TN	1,424,975	1,637,168	1,087,500	1,300,000	212,500	19.54%	0.51%
Northwest Georgia	2,475,534	3,043,553	1,877,725	2,500,000	622,275	33.14%	0.98%
Catoosa County, GA	1,009,265	1,010,909	1,065,000	1,100,000	35,000	3.29%	0.43%
Dade County, GA	27,809	27,436	28,425	32,000	3,575	12.58%	0.01%
Industrial Fees	184,390	48,080	47,500	47,500	-	0.00%	0.02%
Garbage Grinder Fees	116,358	11,500	130,685	124,740	(5,945)	-4.55%	0.05%
Miscellaneous Revenue	110,716	2,317,269	2,640	2,640	-	0.00%	0.00%
Interest Earnings	2,295,861	4,390,653	500,000	500,000	-	0.00%	0.20%
Fund Balance for Capital	-	-	23,733,053	64,778,164	41,045,111	172.94%	25.44%
Total Wastewater	\$ 121,891,679	\$ 135,818,606	\$ 151,769,593	\$ 200,956,344	\$ 49,186,751	32.41%	76.59%
Solid Waste (Fund 6020):							
Landfill Tipping Fees	\$ 1,318,256	\$ 1,546,306	\$ 1,400,000	\$ 1,450,000	\$ 50,000	3.57%	0.71%
City of Chattanooga Tipping Fees	4,429,000	4,700,000	4,700,000	3,600,000	(1,100,000)	-23.40%	2.37%
Misc Revenues	137,503	84,121	60,000	50,200	(9,800)	-16.33%	0.03%
Fund Balance for Capital	-	-	-	1,400,000	1,400,000	N/A	0.00%
Total Solid Waste	\$ 5,884,759	\$ 6,330,427	\$ 6,160,000	\$ 6,500,200	\$ 340,200	5.52%	3.11%
Stormwater Management (Fund 6030):							
Stormwater Fee	\$ 35,016,775	\$ 35,483,556	\$ 36,500,000	\$ 35,590,000	\$ (910,000)	-2.49%	18.42%
Stormwater Permits	591,934	616,285	501,500	540,000	38,500	7.68%	0.25%
Bad Debt Expense	(2,589,181)	(2,527,260)	-	-	-	0.00%	0.00%
Misc Revenue	1,680,281	3,388,604	1,200,000	2,565,000	1,365,000	0.00%	0.61%
Fund Balance for Capital	-	-	-	6,374,000	6,374,000	0.00%	0.00%
Total Stormwater	\$ 34,699,809	\$ 36,961,185	\$ 38,201,500	\$ 45,069,000	\$ 6,867,500	17.98%	19.28%
Tenn Valley Regional Communications (Fund 6070)							
Federal Operations Funds	\$ 38,620	\$ 41,097	\$ 45,167	\$ 46,230	\$ 1,063	2.35%	0.02%
State Operations Funds	25,268	25,688	32,441	26,291	(6,150)	-18.96%	0.02%
Replacement	125	-	60,000	60,000	-	100.00%	0.03%
Other Intergovernmental Operations	1,365,528	1,475,362	1,624,597	1,706,425	81,828	5.04%	0.82%
Outside Maintenance Fee	52,584	49,047	51,737	51,617	(120)	-0.23%	0.03%
Mobile Communications Services	206,857	207,643	222,869	222,748	(121)	-0.05%	0.11%
Miscellaneous Revenue	42,248	34,022	-	-	-	0.00%	0.00%
Total TVRC	\$ 1,731,230	\$ 1,832,859	\$ 2,036,811	\$ 2,113,311	\$ 76,500	3.76%	1.03%
Grand Totals:	\$ 164,207,477	\$ 180,943,077	\$ 198,167,904	\$ 254,638,855	\$ 56,470,951	28.50%	100.00%

Enterprise Funds Expenditure Fund Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	% of total
Wastewater (Fund 6010):							
Operations & Maintenance							
Administration	\$ 6,840,856	\$ 7,328,182	\$ 8,838,846	\$ 9,359,233	\$ 520,387	5.89%	3.68%
Laboratory	1,038,094	1,176,099	1,409,785	1,365,889	(43,896)	-3.11%	0.54%
Engineering	1,824,890	1,964,072	3,589,754	2,466,693	(1,123,061)	-31.29%	0.97%
Plant Maintenance	11,238,842	11,527,989	12,866,818	13,598,519	731,701	5.69%	5.34%
Sewer Maintenance	8,792,697	10,756,040	11,815,276	17,983,468	6,168,192	52.21%	7.06%
Moccasin Bend - Liquid Handling	14,576,435	17,572,890	15,700,463	15,888,316	187,853	1.20%	6.24%
Inflow & Infiltration	2,175,177	2,240,324	5,230,294	-	(5,230,294)	-100.00%	0.00%
Safety & Training	350,301	330,447	464,337	456,643	(7,694)	-1.66%	0.18%
Pretreatment/Monitoring	953,967	1,123,980	1,356,539	1,400,097	43,558	3.21%	0.55%
Moccasin Bend - Solid Handling	4,513,556	4,924,576	5,037,402	5,218,814	181,412	3.60%	2.05%
Landfill Handling	3,514,115	3,595,176	5,000,400	5,000,400	-	0.00%	1.96%
Pump Station Operations	1,544,672	1,599,046	1,678,577	1,738,738	60,161	3.58%	0.68%
ISS Contingency	1,426,857	2,435,210	2,000,000	2,000,000	-	0.00%	0.79%
Inventory Moc Bend	523,319	1,214,020	-	-	-	N/A	0.00%
Combined Sewer Overflow	161,015	555,306	1,149,250	649,250	(500,000)	-43.51%	0.25%
Equalization Station - Hamm Rd	128,255	146,125	175,000	150,000	(25,000)	-14.29%	0.06%
Subtotal O & M	\$ 59,603,048	\$ 68,489,483	\$ 76,312,741	\$ 77,276,060	\$ 963,319	1.26%	30.35%
Pumping Stations							
Pump Stations	\$ 2,808,267	\$ 1,704,071	\$ -	\$ -	\$ -	N/A	0.00%
Pump Stat Big 8	-	666,780	1,188,400	1,868,900	680,500	57.26%	0.73%
Pump Stat Pump Stations #2	-	1,325,670	1,633,150	1,635,950	2,800	0.17%	0.64%
Subtotal Pumping Stations	\$ -	\$ 1,992,450	\$ 2,821,550	\$ 3,504,850	\$ 683,300	24.22%	1.38%
Debt Service & Reserve							
Principal	\$ 12,788,942	\$ 12,586,372	\$ 10,595,235	\$ 10,758,527	\$ 163,292	1.54%	4.23%
Interest	3,017,858	2,840,232	2,786,895	5,463,735	2,676,840	96.05%	2.15%
Reserve Coverage / Other	149,456	145,109	153,172	153,172	-	0.00%	0.06%
	\$ 15,956,256	\$ 15,571,713	\$ 13,535,302	\$ 16,375,434	\$ 2,840,132	20.98%	6.43%
Appropriation to Capital	\$ 53,871,272	\$ 61,250,000	\$ 59,100,000	\$ 103,800,000	\$ 44,700,000	75.63%	40.76%
Total Wastewater	\$ 129,430,576	\$ 147,303,646	\$ 151,769,593	\$ 200,956,344	\$ 49,186,752	32.41%	78.92%

Enterprise Funds Expenditure Fund Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg	% of total
Solid Waste (Fund 6020):							
Recycle	\$ 1,104,522	\$ 1,088,735	\$ 1,174,855	\$ -	\$ (1,174,855)	-100.00%	0.00%
Capital Improvements	169,105	235,617	-	-	-	N/A	0.00%
Waste Disposal - Landfill	1,802,454	2,423,427	3,209,263	4,470,159	1,260,896	39.29%	1.76%
Compost Waste Recycle	693,697	800,744	836,668	869,820	33,152	3.96%	0.34%
Household Hazardous Waste	93,509	132,762	132,891	158,239	25,348	19.07%	0.06%
Landfill Closure & Post Closure	57,320	34,935	138,363	50,000	(88,363)	-63.86%	0.02%
Debt Service	719,117	671,466	667,960	951,982	284,022	42.52%	0.37%
Total Solid Waste	\$ 4,639,724	\$ 5,387,686	\$ 6,160,000	\$ 6,500,200	\$ 340,200	5.52%	2.55%
Stormwater Management (Fund 6030):							
Stormwater Management	\$ 3,950,265	\$ 4,292,135	\$ 6,157,977	\$ 5,750,703	\$ (407,274)	-6.61%	2.26%
Stormwater Operations	8,085,422	9,622,006	11,680,530	13,465,703	1,785,173	15.28%	5.29%
Stormwater Site Development	1,352,579	1,402,318	1,838,510	1,833,064	(5,446)	-0.30%	0.72%
Stormwater Engineering	1,485,870	1,852,489	2,617,421	2,548,377	(69,044)	-2.64%	1.00%
Stormwater Public Education	124,988	163,474	348,594	366,310	17,716	5.08%	0.14%
Renewal & Replacement	22,638	75,767	30,000	-	(30,000)	-100.00%	0.00%
Levee & Storm Stations	55,068	65,372	99,700	74,200	(25,500)	-25.58%	0.03%
Capital Improvement	11,042,500	10,506,926	11,871,150	17,497,731	5,626,581	47.40%	6.87%
Stormwater Green Infrastructure Maint.	773,993	895,584	1,426,783	1,492,838	66,055	4.63%	0.59%
Stormwater Forestry	-	167,942	515,868	600,085	84,217	16.33%	0.24%
Debt Service & Reserve	2,133,836	1,667,668	1,614,967	1,439,989	(174,978)	-10.83%	0.57%
Total Stormwater	\$ 29,027,158	\$ 30,711,681	\$ 38,201,500	\$ 45,069,000	\$ 6,867,500	17.98%	17.70%
Tenn Valley Regional Communications (Fund 6070)							
Operations	\$ 1,246,138	\$ 4,512,212	\$ 2,036,811	\$ 2,113,311	\$ 76,500	3.76%	0.83%
Total TVRC	\$ 1,246,138	\$ 4,512,212	\$ 2,036,811	\$ 2,113,311	\$ 76,500	3.76%	0.83%
Grand Totals:	\$ 164,343,596	\$ 187,915,225	\$ 198,167,904	\$ 254,638,855	\$ 10,252,679	5.17%	100.00%



Internal Service Funds

Fiscal Year Ending June 30, 2027

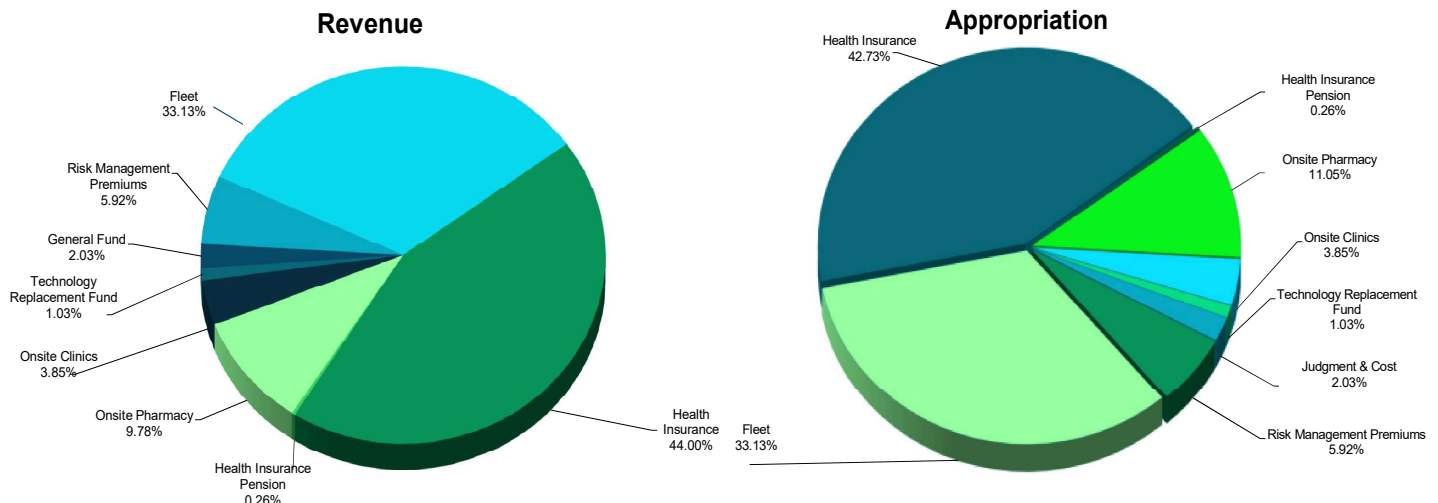
Fund Structure

Internal Service Funds are used to provide goods or services to other governmental operating units such as departments, bureaus, and agencies. The cost associated with providing these goods or services is usually recovered from those governmental units that receive benefits. The budgetary basis of accounting for these funds is the full accrual method with economic resources measurement focus, much like that of a private-sector business. Revenues are recognized as soon as they are earned and expenses are recognized as soon as a liability is incurred, regardless of the timing of related cash inflows and outflows. Funds are reported on GAAP basis in the Annual Comprehensive Financial Report. For fiscal year ending June 30, 2026 the budgeted and unaudited revenue and expenses are in the table below. The FY 2027 Budget for revenues and expenses is provided in the graphs below:

FY 26 Results	Budget	Unaudited	
	Rev & Exp	Actual Rev	Actual Exp
Municipal Service Station	\$ 3,851,340	\$ 2,840,598	\$ 3,090,968
Municipal Garage	13,433,723	11,839,124	11,504,301
Fleet Leasing Operations	2,679,590	3,348,099	2,964,333
Fleet Leasing Capital	12,000,000	17,212,848	15,167,154
Liability Insurance	2,095,000	1,015,636	2,037,798
Risk Management Fund *	4,220,122	4,033,310	5,885,138
Health & Wellness Fund	59,193,586	55,625,196	55,842,808
Technology Replacement Fund	1,064,380	500,000	1,116,470
Total Internal Service Fund	\$ 98,537,741	\$ 96,414,811	\$ 97,608,971

*Added in FY26

FY2027 Revenue & Appropriation \$103,430,550



Internal Services Funds Revenue Summary	Actual 24	Actual 25	Budget 26	Budget 27	Budget Inc(Dec)	% chg
Municipal Service Station	\$ 3,815,453	\$ 2,726,605	\$ 3,851,340	\$ 3,111,095	\$ (740,245)	-19.2%
Municipal Garage	10,441,941	11,656,185	13,433,723	12,380,639	(1,053,084)	-7.8%
Fleet Leasing Operations	2,400,000	2,908,925	2,679,590	2,774,205	94,615	3.5%
Fleet Leasing Capital	9,383,462	11,508,999	12,000,000	16,000,000	4,000,000	33.3%
Liability Insurance	3,000,000	1,000,000	2,095,000	2,095,000	-	0.0%
Risk Management*	-	1,000,000	4,220,122	6,121,486	1,901,364	45.1%
Health & Wellness Fund	53,488,590	55,975,090	59,193,586	59,883,745	690,159	1.2%
Technology Replacement Fund	350,000	750,000	1,064,380	1,064,380	-	0.0%
Total Internal Services	\$ 82,879,446	\$ 87,525,804	\$ 98,537,741	\$ 103,430,550	\$ 4,892,809	5.0%

*Added in FY26

Municipal Fleet Services Fund accounts for revenues and expenditures associated with the operation of the City's garage, service station, and fleet leasing services. The cost for these services are paid by the departments and agencies of City government and charges to external agencies.

Liability Insurance Fund accounts for the City's self-insurance programs for claims and losses due to liabilities arising under the laws of State and Federal governments. The costs for these programs are funded through an appropriation by the General Fund.

***Risk Management Fund** is a new fund created in FY26. This accounts for City's costs associated with risk management activities throughout the city operations. These include building & content insurance, vehicle & equipment Insurance, and on-the-job injury claims. The costs for these programs are funded through risk premiums assessed from the city departments based on a monthly, per position fee and allocated insurance premiums.

Health & Wellness Fund accounts for the health insurance, onsite clinic, and wellness program benefits for current employees and certain retirees. The costs are funded by employee and department/agency premiums as well as retiree cost through the Other Post Employment Benefit Trust Fund.

Technology Replacement Fund accounts for the Department of Technology Services annual replacement priorities established for citywide employees.

Revenues

Municipal Fleet Services Fund

- **Service Station and Garages** Revenues to operate, maintain, and finance the Fleet Services are derived primarily from sales of fuel, parts, labor, and leased vehicles to City Departments and other municipalities and agencies. Users will pay a \$124.00 per hour labor charge for garage services for vehicles that are not part of the lease program. For budgeting or planning purposes during FY27, a 35% premium is applied to parts billed to departments. Gasoline and diesel fuel will be billed to departments with an approximate 10% premium applied to cost.
- **Fleet Leasing Program** Started in FY2007 and was designed to replace the entire fleet over a period of six years, the program is expected to both provide the capital for vehicle replacement going forward and reduce maintenance costs with the progressive replacement of the oldest vehicles in the city fleet with new vehicles. In FY14, in order to relieve some expenses to the departments, the capital replacement component of the lease rate was suspended temporarily. The capital replacement component of the lease rate was restored in FY15. After 2 years of reduced expenses to the departments, it was restored in FY26.
- **Liability Insurance Fund** Revenues to operate this fund are primarily premium payments from the General Fund. Revenue and expenses have fluctuated over the past four years. The premium requirement from General Fund fluctuates from fiscal year to fiscal year depending on the outstanding liabilities and potential outcomes based on the opinion and advice of the counsel.

Risk Management Fund Revenues for this fund are generated from city departments based on a monthly per position fee and allocated insurance premiums.

Health & Wellness Fund Revenues are generated from health insurance premiums charged to employees, retirees, departments, agencies, and from charges to departments and agencies for the onsite medical clinics and wellness initiatives. The City currently operates a consolidated facility which houses a clinic, an employee fitness facility, and a pharmacy located at 612 East 11th Street.

Technology Replacement Fund Revenues/Funding to operate are generated through a direct appropriation from the General Fund.

Internal Services Funds					Budget	
Expenditure Summary	Actual 24	Actual 25	Budget 26	Budget 27	Inc(Dec)	% chg
Municipal Service Station	\$ 3,643,181	\$ 3,217,865	\$ 3,851,340	\$ 3,111,095	\$ (740,245)	-23.0%
Municipal Garage	11,559,725	11,661,139	13,433,723	12,380,639	(1,053,084)	-9.0%
Fleet Leasing Operations	2,318,195	2,826,306	2,679,590	2,774,205	94,615	3.3%
Fleet Leasing Capital	9,000,000	9,000,000	12,000,000	16,000,000	4,000,000	44.4%
Liability Insurance	2,760,034	990,457	2,095,000	2,095,000	-	0.0%
Risk Management*	-	3,293	4,220,122	6,121,486	1,901,364	57739.9%
Health & Wellness Fund	48,084,112	51,018,891	59,193,586	59,883,745	690,159	1.4%
Technology Replacement Fund	483,110	520,266	1,064,380	1,064,380	-	0.0%
Total Internal Services	\$ 77,848,357	\$ 79,238,217	\$ 98,537,741	\$ 103,430,550	\$ 4,892,809	5.0%

*Added in FY26

Expenses

Municipal Fleet Services Fund Disbursements for these funds are primarily for personnel, fuel, inventory supplies, vehicle purchases, vehicle repair, and maintenance. The City continues to purchase more fuel efficient vehicles in an effort to minimize costs. FY27 projects a decrease of 23% in expenses over FY26 budget for the Service Station. Fiscal year 2027 is approximately \$740 thousand below the prior year budget. As more vehicles are added to the Fleet Leasing program, Leasing Operations costs continue to increase. The Garage operations budget saw a decrease of 9.03% or \$1 million this year. After a two years of reductions in Fleet Leasing Capital from the Fleet reserves, FY27 will see a rise of 44.44% or \$4,000,000 to account for the City's continued commitment to a purchase and provide more updated and streamlined Fleet Service for the City.

Liability Insurance Fund Expenses fluctuate from year to year depending on advice of attorney counsel as a result of claims made against the City.

Risk Management Fund The fund accounts for risk management activities provided to city departments as well as agencies of the City and other governmental units on a cost-reimbursement basis.

Health & Wellness Fund Expenses are primarily for employee and retiree health insurance claims and the cost of operating the onsite clinic and wellness program. The City also invests in stop loss insurance to mitigate the financial impact of unusually large medical claims.

Technology Replacement Fund Items included in these replacement costs includes, but is not limited to: laptops, desktops, technology peripherals, such as keyboard, mouse, docking station, as well as software purchases, both new and existing.

Internal Service Fund Revenue Summary	Actual 24	Actual 25	Budget 26	Budget 27	Budget Inc(Dec)	% chg	% of total Budget
Municipal Service Station (Fund 6501):							
Amnicola & 12th Street Service Stations:							
Fleet Fuel-City Sales	\$ 3,786,710	\$ 2,700,262	\$ 3,816,340	\$ 3,087,605	\$ (728,735)	-19.10%	2.99%
Fleet Fuel-Outside Sales	28,743	26,343	35,000	23,490	(11,510)	-32.89%	0.02%
Total Municipal Service Station	\$ 3,815,453	\$ 2,726,605	\$ 3,851,340	\$ 3,111,095	\$ (740,245)	-19.22%	3.01%
Municipal Garage (Fund 6502):							
Amnicola & 12th/Park Garages:							
Fleet - Sale of Parts	\$ 5,213,893	\$ 5,046,850	\$ 6,207,150	\$ 4,799,953	\$ (1,407,197)	-22.67%	4.64%
Outside Sale of Parts	73,096	43,578	-	60,262	60,262	0.00%	0.06%
Sales - Labor	5,119,364	6,539,178	7,226,573	7,494,596	268,023	3.71%	7.25%
Outside Sales - Labor	35,588	23,525	-	25,828	25,828	0.00%	0.02%
Miscellaneous Revenue	-	3,055	-	-	-	0.00%	0.00%
Total Municipal Garage	\$ 10,441,941	\$ 11,656,185	\$ 13,433,723	\$ 12,380,639	\$ (1,053,084)	-7.84%	11.97%
Fleet Leasing Operations(Fund 6503)							
Fleet Leased Vehicles	\$ 2,400,000	\$ 2,908,925	\$ 2,679,590	\$ 2,774,205	\$ 94,615	3.53%	2.68%
Total Fleet Leasing Operations	\$ 2,400,000	\$ 2,908,925	\$ 2,679,590	\$ 2,774,205	\$ 94,615	3.53%	2.68%
Fleet Leasing Capital(Fund 6504-6505)							
Damage Settlements	\$ 31,931	\$ 9,856	\$ 10,000	\$ -	\$ (10,000)	-100.00%	0.00%
Sale of Surplus Equip/Scrap	235,826	148,928	100,000	-	(100,000)	-100.00%	0.00%
Vehicle Replacement Reserve	4,615,705	6,850,215	5,890,000	9,511,484	3,621,484	61.49%	9.20%
Use of Fund Balance	4,500,000	4,500,000	6,000,000	6,488,516	488,516	8.14%	6.27%
Total Fleet Leasing Capital	\$ 9,383,462	\$ 11,508,999	\$ 12,000,000	\$ 16,000,000	\$ 4,000,000	33.33%	15.47%
Total Fleet Services	\$ 26,040,856	\$ 28,800,715	\$ 31,964,653	\$ 34,265,939	\$ 2,301,286	7.20%	33.13%
Liability Insurance Fund (6511)							
General Fund Transfer-1100	\$ 3,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%	1.01%
Use of Fund Balance	-	-	1,095,000	1,095,000	-	0.00%	1.06%
Total Liability Insurance	\$ 3,000,000	\$ 1,000,000	\$ 2,095,000	\$ 2,095,000	\$ -	0.00%	2.03%
Risk Management Fund (6512)*							
Risk Mgmt Premium	\$ -	\$ 1,000,000	\$ 4,220,122	\$ 6,121,486	\$ 1,901,364	45.05%	5.92%
Total Risk Management Fund	\$ -	\$ 1,000,000	\$ 4,220,122	\$ 6,121,486	\$ 1,901,364	45.05%	5.92%
Health & Wellness Fund (6521-6526)							
Dept Prem Empl/Retiree Healthcare	\$ 31,614,971	\$ 30,836,847	\$ 33,618,840	\$ 34,187,057	\$ 568,217	1.69%	33.05%
Dept Premium Pensioners	186,799	252,069	271,130	271,130	-	0.00%	0.26%
Dept Prem On Site Clinic & Wellness	3,696,754	3,901,549	3,958,100	3,985,709	27,609	0.70%	3.85%
On Site Pharmacy Co Pay & OTC sales	9,283,915	9,562,999	9,500,000	10,116,000	616,000	6.48%	9.78%
Employee Healthcare Facility	286,480	290,490	290,000	290,000	-	0.00%	0.28%
Medicare Advantage	3,078,713	2,605,856	2,931,400	2,931,400	-	0.00%	2.83%
Retiree Healthcare	5,340,958	8,525,279	8,087,000	8,004,491	(82,509)	-1.02%	7.74%
Use of Fund Balance	-	-	537,116	97,958	(439,158)	-81.76%	0.09%
Total Health & Wellness	\$ 53,488,590	\$ 55,975,090	\$ 59,193,586	\$ 59,883,745	\$ 690,159	1.17%	57.90%
Technology Replacement Fund (6531)							
Technology Shared Cost	\$ 350,000	\$ 750,000	\$ 500,000	\$ 650,000	\$ 150,000	30.00%	0.63%
Use of Fund Balance	-	-	564,380	414,380	(150,000)	-26.58%	0.40%
Total Technology Replacement Fund	\$ 350,000	\$ 750,000	\$ 1,064,380	\$ 1,064,380	\$ -	0.00%	1.03%
Grand Total:	\$ 82,879,446	\$ 87,525,804	\$ 98,537,741	\$ 103,430,550	\$ 4,892,809	4.97%	100.00%

*Added in FY26

Internal Service Fund Expenditure Summary	Actual 24	Actual 25	Budget 26	Budget 27	Budget Inc(Dec)	% chg	% of total budget
Municipal Service Station (Fund 6501):							
Amnicola & 12th Street Service Stations							
Salaries & Wages	\$ 82,620	\$ 89,085	\$ 84,116	\$ 69,842	\$ (14,274)	-16.97%	0.07%
Fringes	44,588	44,720	37,489	36,248	(1,241)	-3.31%	0.04%
Purchased Services	82,923	85,178	298,275	365,635	67,360	22.58%	0.35%
Materials & Supplies	5,235	6,206	10,280	5,500	(4,780)	-46.50%	0.01%
Vehicle Operating Expenses	8,193	32,674	9,350	119,650	110,300	1179.68%	0.12%
Insurance, Claims, Damages	228	284	-	-	-	0.00%	0.00%
Inventory Supplies	3,210,797	2,539,187	3,304,750	2,409,000	(895,750)	-27.10%	2.33%
Capital Outlay	105,086	317,020	-	-	-	0.00%	0.00%
Gov'tl Charges, Taxes, Fees, Misc.	103,511	103,511	107,080	105,220	(1,860)	-1.74%	0.10%
Total Amnicola & 12 Street Service Station	3,643,181	3,217,865	3,851,340	3,111,095	(740,245)	-19.22%	3.01%
Total Municipal Service Stations	\$ 3,643,181	\$ 3,217,865	\$ 3,851,340	\$ 3,111,095	\$ (740,245)	-19.22%	3.01%
Municipal Garage (Fund 6502):							
Amnicola & 12th/Park Garages-Repair & Maint.							
Salaries & Wages	\$ 2,421,916	\$ 2,900,179	\$ 3,323,940	\$ 3,379,332	\$ 55,392	1.67%	3.27%
Fringes	1,287,815	1,446,073	1,738,039	1,976,820	238,781	13.74%	1.91%
Purchased Services	504,653	841,390	537,795	459,136	(78,659)	-14.63%	0.44%
Materials & Supplies	159,775	321,135	179,450	158,410	(21,040)	-11.72%	0.15%
Travel	55	7,751	5,350	21,250	15,900	297.20%	0.02%
Vehicle Operation Expenses	1,244,944	1,114,896	1,400,000	953,610	(446,390)	-31.89%	0.92%
Insurance, Claim, Damages	7,632	9,493	-	-	-	0.00%	0.00%
Inventory Supplies	4,628,399	4,023,130	5,318,600	4,454,645	(863,955)	-16.24%	4.31%
Capital Assets	13,492	77,948	16,000	-	(16,000)	-100.00%	0.00%
Capital Outlay	42,460	96,081	24,500	37,300	12,800	52.24%	0.04%
Gov'tl Charges, Taxes, Fees, Misc.	1,248,584	823,064	890,049	940,136	50,087	5.63%	0.91%
	11,559,725	11,661,139	13,433,723	12,380,639	(1,053,084)	-7.84%	11.97%
Total Municipal Garages	\$ 11,559,725	\$ 11,661,139	\$ 13,433,723	\$ 12,380,639	\$ (1,053,084)	-7.84%	11.97%
Fleet Leasing Operations(Fund 6503)							
Vehicle Operating Expenses	\$ 2,286,105	\$ 2,781,233	\$ 2,635,000	\$ 2,735,250	\$ 100,250	3.80%	2.64%
Inventory Costs	-	12,983	12,500	5,250	(7,250)	-58.00%	0.01%
Vehicle Operating Expenses	32,090	32,090	32,090	33,705	1,615	5.03%	0.03%
Total Fleet Leasing Operations Program	\$ 2,318,195	\$ 2,826,306	\$ 2,679,590	\$ 2,774,205	\$ 94,615	3.53%	2.68%
Fleet Leasing Capital(Fund 6504-6505)							
Capital Outlay	\$ 4,500,000	\$ 4,500,000	\$ 6,000,000	\$ 8,000,000	\$ 2,000,000	33.33%	7.73%
Fund Balance Reserve	4,500,000	4,500,000	6,000,000	8,000,000	2,000,000	33.33%	7.73%
Total Fleet Leasing Capital Program	\$ 9,000,000	\$ 9,000,000	\$ 12,000,000	\$ 16,000,000	\$ 4,000,000	33.33%	15.47%
Total Fleet Services	\$ 26,521,101	\$ 26,705,310	\$ 31,964,653	\$ 34,265,939	\$ 2,301,286	7.20%	33.13%
Liability Insurance (Fund 6511)							
Special Council & Claims	\$ 2,760,034	\$ 990,457	\$ 2,095,000	\$ 2,095,000	\$ -	0.00%	2.03%
Total Liability Insurance	\$ 2,760,034	\$ 990,457	\$ 2,095,000	\$ 2,095,000	\$ -	0.00%	2.03%
Risk Management (Fund 6512)*							
Risk Mgmt Operations Total	\$ -	\$ 3,293	\$ 4,220,122	\$ 6,121,486	\$ 1,901,364	45.05%	5.92%
Total Risk Management	\$ -	\$ 3,293	\$ 4,220,122	\$ 6,121,486	\$ 1,901,364	45.05%	5.92%
Health & Wellness (Fund 6521-6526)							
Employee/Retiree Healthcare	\$ 24,479,968	\$ 25,381,927	\$ 31,584,396	\$ 33,028,266	\$ 1,443,870	4.57%	31.93%
Pensioners	183,808	252,069	271,130	271,130	-	0.00%	0.26%
On Site Clinic & Wellness	3,733,697	3,833,494	3,958,100	3,985,709	27,609	0.70%	3.85%
On Site Pharmacy	10,367,127	10,724,600	10,738,500	11,427,639	689,139	6.42%	11.05%
Employee Healthcare Facility	10,877	797	290,000	290,000	-	0.00%	0.28%
Medicare Advantage	2,845,334	8,220,147	9,420,060	7,949,601	(1,470,459)	-15.61%	7.69%
Retiree Healthcare	6,463,301	2,605,856	2,931,400	2,931,400	-	0.00%	2.83%
Total Health & Wellness	\$ 48,084,112	\$ 51,018,891	\$ 59,193,586	\$ 59,883,745	\$ 690,159	1.17%	57.90%
Technology Replacement Fund (6531)							
Capital Outlay	\$ 483,110	\$ 520,266	\$ 1,064,380	\$ 1,064,380	\$ -	0.00%	1.03%
Total Technology Replacement Fund	\$ 483,110	\$ 520,266	\$ 1,064,380	\$ 1,064,380	\$ -	0.00%	1.03%
Grand Total:	\$ 77,848,357	\$ 79,238,217	\$ 98,537,741	\$ 103,430,550	\$ 4,892,809	4.97%	100.00%

*Added in FY26



Department Overview

Municipal departments are the specialized divisions of local government responsible for delivering public services, enforcing local laws, and managing daily community operations. Municipal department performance goals focus on measuring service delivery speed, operational efficiency, cost-effectiveness, and resident satisfaction along with staying within their approved fiscal year budgets. Chattanooga's Mayor Tim Kelly has developed a **ONE CHATTANOOGA** plan which will put our city on the path to shared prosperity and common purpose. The plan consists of 7 Goals and 40 key priorities. Each Department's performance measure aligns with one of these **7 goals**.



#1 BUILD A UNIVERSAL PATH TO EARLY LEARNING

1. Expand access to early learning for all families
2. Integrate our early learning programs from prenatal care to kindergarten
3. Train the next generation of excellent early learning professionals
4. Partner with Hamilton County Schools to provide high-quality learning opportunities and services for families
5. Make Chattanooga an investment-ready early learning model for the nation

#2 CATALYZE ECONOMIC VITALITY IN THE COMMUNITY

6. Increase pathways to entrepreneurship and access to capital for all
7. Create robust and accessible workforce development pathways
8. Commit to meaningful and constructive recidivism reduction
9. Ensure city purchasing and procurement practices meet equity goals
10. Advance arts, culture, and the creative economy across Chattanooga
11. Invest in historically underserved neighborhoods
12. Engage and involve the whole community in city planning and investment

#3 ENSURE AFFORDABLE HOUSING CHOICES FOR ALL CHATTANOOGANS

13. Expand affordable housing inventory across the city
14. Diversify the range of capital options available for affordable housing development
15. Expand supportive housing resources to end chronic homelessness
16. Support both tenants and housing providers with housing security and eviction prevention resources
17. Preserve land for affordable housing in transitioning neighborhoods

#4 IMPROVE LOCAL INFRASTRUCTURE & PUBLIC TRANSIT

- 18. Ensure timely, equitable, and responsive repairs to potholes and road failure
- 19. Develop a strategic capital plan that includes long-term maintenance
- 20. Modernize and invest in our public transit system
- 21. Design Chattanooga for sustainable and inclusive growth
- 22. Expand and connect our local parks, trails, and greenways system
- 23. Invest in sustainable and resilient infrastructure

#5 BUILD A COMPETITIVE REGIONAL ECONOMY

- 24. Attract higher-paying jobs with targeted economic recruiting
- 25. Grow household income for all Chattanoogaans through workforce development and skills-training
- 26. Ensure essential City workers are paid a living wage
- 27. Lead in the emerging green economy
- 28. Foster a welcoming, inclusive, and prosperous city for New Americans
- 29. Refine Chattanooga's competitive advantages and traded clusters vs. rival cities

#6 CLOSE THE GAPS IN PUBLIC HEALTH

- 30. Address racial and economic disparities in public health outcomes
- 31. Prevent violence in our community by addressing root causes
- 32. Support youth development with intentional support and opportunities
- 33. Destigmatize mental and emotional health, leading with City policies
- 34. Ensure all Chattanoogaans have access to fresh, healthy, and affordable food
- 35. Leverage and improve outdoor spaces to advance public health

#7 PROVIDE RESPONSIVE AND EFFECTIVE LOCAL GOVERNMENT

- 36. Streamline our city processes and prioritize innovative approaches to city services
- 37. Increase opportunities for residents to engage local government
- 38. Implement practices and policies that ensure transparency and accountability
- 39. Invest in technology, platforms, and practices that allow Chattanooga to lead with citizen involvement and engagement
- 40. Advocate for local control over local issues and policies at the state and national level

General Government



Mission:

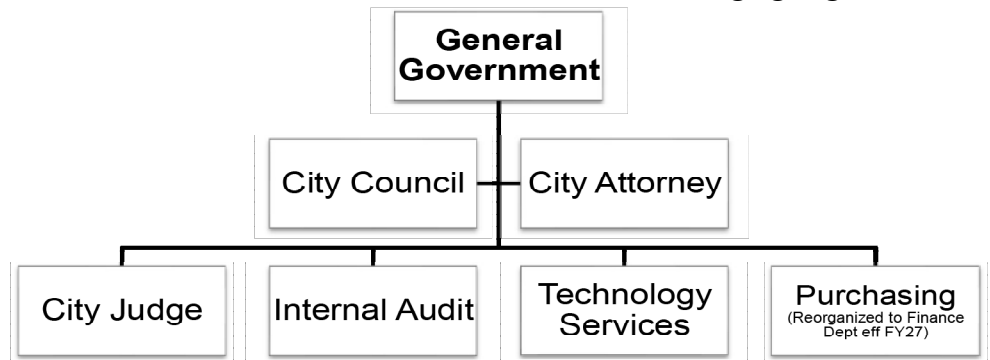
To administer legislative, legal, judicial, auditing and Technology Services for the City of Chattanooga.

Description:

The General Government budget provides for legal and legislative functions of government that pertain to the general day to day operations of the City of Chattanooga, as well as appropriations for agencies, nonprofit organizations and other special funds to which the City contributes funding.

- The City Council and the City Court Judge represent the elected officials of the City and their respective operations.
- The City Attorney represents the City in all legal matters, on behalf of the City, as well as providing legal advice to the governing body and other departments where appropriate. Also responsible for open record requests and compliance.
- Internal Audit maintains a comprehensive program of auditing as an overall control measure and as a service to the City. It also serves as a deterrent to fraud, waste, and abuse.
- Technology Services provides innovative and reliable technical support to enhance the efficiency, security, and accessibility of city services to ensure a seamless digital experience.

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Trends:

City Council: Public expectations for transparency and digital access remain high, increasing demand for timely public notices, accessible meeting materials, and efficient records management.

City Judge: Implemented a payment plan to allow defendants to make payments on unpaid fines and court costs to get their license reinstated with the State of Tennessee as required by the Department of Safety and Homeland Security.

City Attorney: Municipal growth requires defending governmental litigation, evaluating claims, and providing contractual, purchasing, bond issuance, and Tax Increment Financing/PILOT legal support. Public Records requests rising due to electronic resource intergration.

Internal Audit: The use of automated working papers has become more standard for Internal Audit functions. Internal Audit functions are making efforts to understand how AI can increase efficiency in the audit process.

Technology Services: Leveraging data analytics and responsible AI to optimize decision-making, automation, customer service, and forecasting. continually modernizing infrastructure and enhance cybersecurity. Additionally, we leverage Federal grants to modernize the transportation network for improved traffic flow and safety, while deploying smart technologies for city infrastructure.

Budget Overview:

City Council: Budget included a new Legislative position and a realignment of Operations and District Expense budgets

City Judge: Limited cost increases due to Salary and Benefit changes and having 2 part-time positions filled and removing need for outside temp agency.

City Attorney: Does not include broader salary adjustments due to the flat budget directive, the City Attorney remains committed to addressing internal pay inequities, reducing salary compression, and strengthening recruitment and retention efforts.

Internal Audit: Continuation budget with no new staff and minimal increases due to Salary and Benefit Changes directed by the Finance Department.

Technology Services: Budget is provisioned at FY26-level costs to sustain the improvements made in quality, quantity and capacity for delivery of services.

Future Challenges and Opportunities:

City Council: Increasing legislative complexity, rising public expectations for transparency, and continued growth in constituent communication

City Judge: Continue to approve payment plans for the purpose of reinstating suspended driver's licenses in accordance with the requirements of the Department of Safety and Homeland Security.

City Attorney: Potential increases in the Tennessee Governmental Tort Liability Act which may double the litigation exposure. Also, staff retention due to compensation challenges.

Internal Audit: Maintaining competencies utilizing City's digital/computerized systems as they are modified, upgraded, and/or replaced to gather data to support audits

Technology Services: Cost of technology hardware (PCs, data center, mobile devices) will escalate through 2027 at least due to the global AI data center build out and the explosion of AI-related computing. These cost increases are primarily due to severely constrained memory and storage supply versus demand. Software application providers are all seeking increases in annual license/contract costs. AI also presents a unique set of challenges in terms of mastering the learning curve of use, ensuring humans are always in the loop of review and decision, developing uses that produce reliable outcomes and providing the licenses, knowledge/expertise and computing costs required to deliver the benefits.



The Honorable Judge Sherry Paty



City Attorney
Phillip Noblett, Esq

Performance Measures	One Chatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Purchasing - Time to PO (Days)*	7	1.01	1.00	1.00	N/A
Technology Services - Service License Agreement Targets Met	7	96%	94%	93.9%	94%
Technology Services - Percent System Uptime	7	99.76%	99.99%	98.50%	99.99%
Technology Services - Customer Satisfaction	7	96.00%	95.00%	94.00%	95.00%
City Attorney - Number of Days to Respond to Records Request	7	4.7	<7	4.6	<7

*Purchasing Division moved to Finance Department in FY27

General Government



Technology Services



City Auditor
Stan Sewell

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
City Council Office	\$ 813,058	\$ 779,185	\$ 996,657	\$ 964,493
City Court Judges	584,610	585,877	638,307	657,649
City Attorney	1,871,421	2,193,031	2,444,121	2,643,863
Internal Audit	794,864	817,517	911,170	932,974
Technology Services	18,032,617	15,994,684	18,370,148	21,639,137
Purchasing***	948,794	1,018,083	1,370,132	-
Supported Agencies**	19,124,059	18,875,402	23,246,040	26,445,881
Debt Service	19,975,645	21,366,399	21,653,113	21,852,113
Liability Insurance	5,000,000	1,000,000	1,000,000	1,000,000
Contingency Fund	281,985	1,271,008	1,806,431	3,195,104
911 Emergency Services	-	-	-	6,525,375
McKamey Animal Services	-	-	-	2,335,999
Education per TCA 57 4 306	2,911,920	2,887,801	2,813,659	2,931,743
Transfer to Capital Projects	12,687,775	64,907,500	16,850,000	-
Other Activities*	3,361,580	4,220,814	3,510,000	4,177,000
Total Expenditures	\$ 86,388,329	\$ 135,917,301	\$ 95,609,778	\$ 95,301,331
Per Capita	\$ 469.28	\$ 726.71	\$ 499.28	\$ 490.88
Positions Authorized	119	108	141	130

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 9,531,327	\$ 27,822,420	\$ 13,375,955	\$ 13,056,158
Overtime	3,555	4,505	2,000	5,000
Operating	76,853,446	108,090,375	82,231,823	82,240,173
Total Expenditures	\$ 86,388,328	\$ 135,917,301	\$ 95,609,778	\$ 95,301,331

*Other Activities include: Election Expense, City Code Revisions, Unemployment Insurance, R&R, Audits, Dues, & Surveys, Intergovernmental Relations, City Water Quality Mgmt Fees, ESIP Admin, Technology Replacement Fund, and Tuition Assistance Program

**Includes agencies and quasi agencies

***Purchasing moved to Finance Department



Chattanooga City Council 2026-2027 (left to right):
Jeff Davis, Raquetta Dotley, Jenny Hill, Dennis Clark, Chip Henderson,
Jenni Berz, Marvene Noel, Ron Elliott, Cody Harvey



Supported Agencies

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Supported agencies are a portion of General Government Funds, Economic Development Funds, and Hotel/Motel Funds and are primarily in two different categories.

The first category is appropriations to special funds that are jointly supported with Hamilton County and/or some other agency which are accounted for in another fund on the City's books. These include: the Chattanooga Public Library, Regional Planning Agency and the Air Pollution Control Bureau.

The second category is appropriations to other organizations which the City Government determines meet the definition of serving a public purpose that are not accounted for on the City books. These include organizations such as, The Enterprise Center, Chattanooga Neighborhood Enterprise (CNE), and Thrive Regional Partnership. The following descriptions give a short explanation of each general government agency.

Some of the appropriations are for closed-ended programs, but others are for ongoing programs or agencies which the City Government supports on a continual basis. Amounts are provided for Fiscal Year 2026/2027 per City of Chattanooga Ordinance #14379

General Fund Appropriations:

Air Pollution Control Bureau

The overall mission is to achieve and maintain levels of air quality which will protect human health and safety and prevent injury to plant and animal life and property. The Chattanooga area has progressed from being listed as one of the nation's most polluted cities in the late 1960's to being held out as a model of improvement. The City of Chattanooga currently meets all federal air quality standards. The bureau provides a program of air pollution prevention, abatement, and control to foster the health, comfort and convenience of all citizens of Hamilton County.

FY27 Appropriation.....\$330,168

ArtsBuild

The overall mission is to build a stronger community through the arts by supporting leading arts and cultural organizations, providing access for underserved populations and promoting arts education in our public schools. ArtsBuild's goal is to use arts and culture as a tool in attracting new businesses, creative professionals, and retirees to Chattanooga.

FY27 Appropriation.....\$235,000

Bessie Smith Cultural Center - Operations

The mission of the Bessie Smith Cultural Center is to be the premier interdisciplinary cultural center that promotes education of African and African American heritage.

The Cultural Center also houses artifacts and documents to support educational programs, services and resources for the community. The programs promote ethnic pride, self-esteem, cultural enrichment, cross-cultural awareness, improved human relations within the community and sensitivity to the African-American experiences. The Cultural Center also provides a venue that allows the multi-cultural community to celebrate through education, art and entertainment.

FY27 Appropriation.....\$90,000

Bessie Smith Cultural Center - Bldg Maintenance

The City of Chattanooga and Hamilton County are responsible for the overall management and maintenance of the Bessie Smith Cultural Center (African American Museum & Performance Hall).

FY27 Appropriation.....\$117,156

Chambliss Center for Children

The Children’s Home has two programs, both of which care for the at-risk children in the City. The Extended Child Care Program focuses on early childhood education and school preparedness, while allowing parents to work or stay in school. Fees are based on income, so that low-income families can afford child care and continue to work or further their education. The residential side of the Home, called Chambliss Shelter, cares for children who have been removed from their homes either due to neglect, abuse, or delinquency. Children in this program are cared for in their group home or in their foster homes. Caring for the children in both of these programs allows for a better quality of life for the children, brings some of them out of the cycle of poverty, and helps families who struggle financially. The result is that more parents can hold down a job, more children begin school with the necessary skills, and hundreds of children are kept safe every day.

FY27 Appropriation.....\$150,000

Chattanooga Area Food Bank

Our mission is to lead a network of partners and unite the community to eliminate hunger by feeding, nourishing, and empowering those we serve. We work for the 1 in 6 households unsure about where their next meal might come from. That’s 180,000 adults, seniors, and children across 20 counties in Southeast Tennessee and Northwest Georgia. Through our robust network of partners, volunteers, and donors, we ensure that food reaches every person who needs it.

FY27 Appropriation.....\$100,000

Chattanooga Area Regional Transportation Authority (CARTA)

CARTA is the sole provider in the Chattanooga-Hamilton County area of public transportation. The Authority operates the regional bus service, the Lookout Mountain Incline Railway, and the free Downtown Electric Shuttle. Specialized transportation services

are offered for the disabled in Hamilton County. CARTA continues to pursue grants for Federal/State funds to support future expansion.

FY27 Appropriation.....\$8,395,000

Chattanooga Business and Entertainment

A public charity committed to educational exposure, leadership development, entrepreneurship, cultural advancement, and community engagement throughout underserved communities. Our organization provides opportunities that expose students and families to higher education pathways, workforce development, entrepreneurship, and leadership experiences that create long-term community impact.

FY27 Appropriation.....\$30,000

Chattanooga Neighborhood Enterprise (CNE)

Chattanooga Neighborhood Enterprise was founded in 1986 as a nonprofit to help families navigate the homebuying process and become successful, lifelong homeowners. For over 40 years, CNE has helped over 13,000 clients, including families, individuals and small businesses, to secure loans, purchase homes and keep the homes they love. Additionally, through their revitalization and development work, CNE has assisted the creation of over 5,000 stable homes in diverse, urban neighborhoods and helped those areas continue to thrive.

FY27 Appropriation.....\$400,000

Chattanooga Public Library

The library serves the community by making materials and services available to all residents. To meet patrons’ educational, professional, and personal needs, the library provides current information, promotes learning, and preserves the community’s history. The library provides access to information through books, periodicals, newspapers, pamphlets, government documents,

phonograph records, audiocassettes, videocassettes, films, internet, and brochures. Through state, regional, national and international networks, the library can provide access to resources. The library encourages the love of reading in children and adults and provides information for both leisure and professional use.

FY27 Appropriation.....\$8,090,668

Chattanooga Regional Homeless Coalition

We are the Lead Agency of the TN-500 Continuum of Care. We exist to lead, coordinate, and strengthen efforts to reduce and end homelessness in Southeast Tennessee. Their local commitment is to foster collaboration among service providers to ensure individuals and families in need receive comprehensive housing support. Together, we're building a seamless network that promotes stability, dignity, and a future where homelessness is rare, brief, and nonrecurring.

FY27 Appropriation.....\$861,000

Children's Advocacy Center

The Children's Advocacy Center of Hamilton County's (CAC) mission is to provide a path to healing and justice for child victims of abuse and their nonoffending caregivers and educate the community to prevent abuse.

FY27 Appropriation.....\$93,000

Community Haven

The Community Haven was established in 2017. The area in which Community Haven resides is known as "Bushtown". Bushtown was the first black incorporated township in all of America. The mission of the Community Haven is to change lives through job training, leadership, youth and family outreach, small business entrepreneurship and community initiatives.

FY27 Appropriation.....\$560,000

Council for Alcohol and Drug Abuse Services (CADAS)

The CADAS mission is to deliver the highest quality treatment, prevention, and educational services to the chemically dependent, their families, and the community at large, regardless of their ability to pay.

FY27 Appropriation.....\$75,000

Creative Discovery Museum

An independent children's museum and a multi-disciplinary educational institution, using hands-on exhibits and interactive programs to engage children in art, music, science, and technology. Over the years, CDM has solidified its reputation as one of Chattanooga's most dynamic cultural resources, earning national recognition for innovation and excellence.

FY27 Appropriation.....\$25,000

Grace Impact Center

Strives to empower communities in Chattanooga through innovative, community-based strategies aimed at enhancing economic opportunities, fostering strong neighborhoods, and ensuring sustainable growth and development. The focus is affordable housing, workforce development, health services, educational programs and community engagement.

FY27 Appropriation.....\$200,000

Hamilton County-Enterprise South Nature Park

This is the passive park area of the Enterprise South Industrial Park. It is jointly funded between Hamilton County and the city. The park is managed by the county with the city contributing half of the cost of operations.

FY27 Appropriation.....\$962,547

Hamilton County-Tennessee Riverpark

This is a jointly funded activity in partnership with the Hamilton County Government. Local leaders have committed to a redevelopment of the riverfront area which includes a park connecting the north shore and downtown area with the Chickamauga Dam extending to St. Elmo. This park is maintained by the county government, with the city contributing half of the cost of operations.

FY27 Appropriation.....\$1,186,562

La Paz Chattanooga

The organization’s mission is to empower and engage Chattanooga’s Latino community through advocacy, education, and inclusion. La Paz offers a full suite of programs and services which revolve around the needs of the fast-growing Latino community. La Paz is well-versed in addressing the social, psychological, domestic, health, and educational deficiencies of this demographic. One of the most prevalent needs encountered was a domestic violence initiative.

FY27 Appropriation.....\$100,000

LAUNCH

Their mission is to provide support to the community’s entrepreneurs so that they can pursue their dreams by facilitating economic development among communities containing targeted populations and encouraging entrepreneurial activity. Providing or facilitating business training courses technical assistance, business training, and access to credit.

FY27 Appropriation.....\$100,000

LifeSpring Community Health

Their purpose is to provide comprehensive health care, education, and social services to individuals and families, including medically underserved populations. They provide pediatric, community, and developmental-behavioral health care .

FY27 Appropriation.....\$75,000

Montessori Elementary (at Highland Park)

Support the PreK program, which will address the City’s goal of increasing the number of available PreK seats for low-income, disadvantaged children in Chattanooga. MEHP’s PreK program provides early childhood education opportunities for our community’s most at-risk students which is provided free of charge to families in Chattanooga with a focus on students who are from low-income, disadvantaged backgrounds

FY27 Appropriation.....\$100,000

National Association for the Advancement of Colored People (NAACP Chatt-Hamilton County Branch)

Our mission is to achieve equity, political rights, and social inclusion by advancing policies and practices that expand human and civil rights, eliminate discrimination, and accelerate the well-being, education, and economic security of Black people and all persons of color.

FY27 Appropriation.....\$20,000

Office of Family Empowerment Division and the Office of Early Learning Division

These City of Chattanooga divisions provide for the administration of Grants for some public program grants. The types of programs consist of Foster Grandparents program which enables eligible older adults to help special needs children within their community, while strengthening their bond to the neighborhood. Offers emergency assistance including food vouchers, clothing, and rent or utility funds to prevent eviction or service interruption. Increases the availability of decent and affordable shelter through the Low Income Home Energy Assistance Program (LIHEAP), Mortgage Assistance, Rental Assistance and Reverse Mortgage counseling. Reduces foreclosures, evictions and utility cutoffs within the very low income population. Offers numerous channels to reduce hunger and improve nutrition and also,

seeks constant improvement in each child's skill attainment level, tracked in a Child Portfolio, as a gauge of school readiness. The funding is City Grant Supplements to assist in these programs costs not covered by the Grants.

FY27 Appropriation (OEL).....\$480,000

FY27 Appropriation (OFE).....\$30,000

Partnership for Families, Children, and Adults

The Partnership's Crisis Resource Center provides safe and secure shelter to victims of domestic and family violence, sexual assault, chronically homeless women and in the case of an emergency. The trained staff offer counseling to victims, assistance with legal matters, court advocacy and shelter. It is a "one stop shop" for victims of violence.

FY27 Appropriation.....\$175,000

Regional Planning Agency (RPA)

The mission of the RPA is to develop a comprehensive vision and guide for the region which ensures that our land resources support, enhance, and sustain our community and its quality of life. This vision should include both short and long-range goals and strategies which public and private community leaders can utilize to implement these objectives. The planning program facilitates government and various public and private decision-making by providing research, data, plans, studies and suggested strategies related to community land use, transportation, and social issues.

FY27 Appropriation.....\$2,747,780

Signal Centers

Signal Centers' Adult Services is designed to benefit adults with a primary diagnosis of a physical disability or low-income individuals over the age of sixty. The overall goals for Signal Centers is to increase or maintain independence, reduce feelings of isolation and depression, and to provide learning opportunities. These

learning opportunities are designed to develop, maintain, or increase skills in employment/work, socialization, and daily living skills. Previous City-funded programs that have since changed include the Speech and Hearing Center and Family Forward.

FY27 Appropriation.....\$600,000

Team Mentoring

An organization dedicated to mentoring, youth on leadership, violence prevention, education, wellness, and community engagement programs serving youth and families throughout the Chattanooga area. Through retreats, workshops, mentoring sessions, leadership training, and community outreach efforts, TMI seeks to provide young people ages 11 to 16 with positive support systems, life skill development, academic encouragement, and character-building opportunities.

FY27 Appropriation.....\$67,000

Transform Ministries

Transform is devoted to men, women, children, and families through mentoring, study, and behavioral intervention, all rooted in the Gospel of Christ. This personal relationship, regardless of age and situation, brings the promise of renewal, restoration, and transformation for all.

FY27 Appropriation.....\$50,000

Economic Development Fund Appropriations:

Carter Street Corporation

The Carter Street Corporation is an urban development organization whose primary mission is to encourage economic development. Through the management of the Chattanooga/Hamilton County Convention Center and Garage, they annually encourage and contribute millions into the local economic development of the region.

FY27 Appropriation.....\$200,000

Chattanooga Chamber Foundation

Our area’s leading business association, the Chattanooga Chamber, was founded in 1887. The Chattanooga Chamber was one of the first 40 chambers founded in the United States. Their overall mission is to champion member businesses as well as promote regional economic growth. Comprising two organizations, the Chattanooga Chamber of Commerce and the Chattanooga Chamber Foundation, they deliver economic, community and leadership to all eligible businesses.

FY27 Appropriation.....\$600,000

Chattanooga Quantum Collaborative

The Chattanooga Quantum Collaborative, through a variety of partners including the city along with Electric Power Board, University of Tennessee at Chattanooga, Tennessee Valley Authority, Chattanooga State and others, helps to promote the region as a place where the advancement and adoption of quantum technology provides a safer, healthier, and more prosperous world. Through the leveraging of technology and quantum assets they have helped to form and mobilize local corporate, private and public partnerships for the benefit of the region’s people, communities, and businesses.

FY27 Appropriation.....\$275,000

Company Lab (CO LAB)

CO.LAB began in 2009 as Create Here, a grassroots effort to bring new energy to Chattanooga’s Main Street by uplifting local makers, artists, and small businesses. The idea was simple but powerful: entrepreneurship could breathe life back into our city’s core and spark a culture of possibility. That spark grew quickly. What started as a neighborhood initiative became The Company Lab (CO. LAB), with a mission to help founders not just start businesses, but scale them. As Chattanooga transformed into a hub for innovation, CO.LAB didn’t just

keep pace; it matched the momentum with bold ambition, a wider reach, and programs built to scale big ideas.

FY27 Appropriation.....\$250,000

The Enterprise Center

The Enterprise Center works closely with the City of Chattanooga as well as Hamilton County to help grow the economy through closing the digital divide, assisting entrepreneurs and other workers in having access to resources they need to succeed and ensuring that residents of all ages and backgrounds benefit from the expansion of Smart City Technology. Through programs such as Tech Goes Home and EdConnect, the Center has helped digitally connect 16,000 students and distributed 5,200 devices throughout the community.

FY27 Appropriation.....\$1,700,000

Preserve Chattanooga

To collect and administer funds to preserve, restore, and maintain buildings and districts of architectural, natural, historic and pre-historic significance. Our work includes protecting threatened historic resources, providing preservation guidance, offering educational programs, expanding public awareness, and partnering with residents, property owners, businesses, and community leaders who value Chattanooga’s heritage

FY27 Appropriation.....\$30,000

RISE Chattanooga

R.I.S.E. (Responsive Initiatives for Social Empowerment), is an independent black-led and founded 501 (c) (3) non profit community arts & culture organization dedicated to the development of creative programming and events that aim to transcend cultural barriers while promoting more awareness, vibrancy, inclusiveness and resiliency for the greater Chattanooga communities.

FY27 Appropriation.....\$200,000

Thrive Regional Partnership

The Thrive Regional Partnership established in 2012, has helped to inspire responsible growth in the tri-state region through connection and collaboration with regional stakeholders who help to preserve the community and the natural character for generations to come. Throughout their 16 county footprint in NE Alabama, NW Georgia and SE Tennessee, they have equipped 15 rural and small communities with economic framework as well as building an open source GeoHub for major decision makers across the region.

FY27 Appropriation.....\$115,000

University of Tennessee at Chattanooga (Center for Regional Economic Research)

The Center for Regional Economic Research was founded in 2024 and conducts high-quality, data-focused economic research, analysis, and visualization on the City of Chattanooga as well as the regional economy. The Center connects the Gary W. Rollins College of Business with the local community and serves an academic mission to educate students and energize research on local economic issues.

FY27 Appropriation.....\$80,000

Chattanooga Tourism (FIFA Security)

Chattanooga served as the official training base camp for the Spain Men's National Football Team (La Roja) during the 2026 FIFA World Cup, hosting the eventual world champions for nearly five weeks. Chattanooga tourism and downtown businesses faced strict FIFA security measures during the 2026 World Cup because the Spanish National Team used the city as their group-stage base camp. The security setup included road closures, black barricades, and mixed economic impacts on local shops.

FY27 Appropriation.....\$600,000

Hamilton County-History Experience

Joint venture with Hamilton County and Songbirds Foundation to construct a temporary history museum.

FY27 Appropriation.....\$250,000

Hotel/Motel Fund Appropriations:**Chattanooga Tourism (Operating)**

We promote and develop visitor experiences that fuel economic growth and enhance the quality of life in our community. Responsible for marketing and promoting Chattanooga as a premier travel destination. Our work supports local businesses, enhances the city's appeal, and drives economic growth through tourism.

FY27 Appropriation.....\$2,200,000



Economic Development Fund

www.chattanooga.gov

Description:

In 1997, the citizens of Chattanooga approved a half-cent tax on retail sales in the city. Revenues from this tax were shared on a 50/50 basis for education and economic development. In a county-wide election in February 2004, the residents of Hamilton County voted to repeal the 1997 city-only tax and increase the county-wide local option tax rate from 1.75% to 2.25%.

The additional taxes generated by the 1/2% increase in the county-wide tax are distributed to the county, city and education in accordance with TCA 67-6-712 which requires that 50% is used for education and the remainder on situs basis. The City should continue to receive a comparable amount for economic development from the county-wide local option sales tax as it has in prior years.

With the passage of the county-wide tax increase the education component is distributed directly to the Hamilton County Department of Education.

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Capital Fund	\$ 7,750,000	\$ 9,500,000	\$ 9,000,000	\$ 7,000,000
Chamber of Commerce	600,000	600,000	670,000	600,000
Enterprise Center	1,703,350	1,690,000	1,700,000	1,700,000
CoLab	-	-	175,000	250,000
RISE Chattanooga	-	-	100,000	200,000
Public Education Foundation	-	75,000	-	-
Preserve Chattanooga	-	-	-	30,000
Commission to Hamilton County fee	192,018	193,962	192,000	200,000
Thrive Regional Partnership	100,000	80,000	80,000	115,000
CARTA*	-	500,000	-	-
Carter Street Corporation	200,000	-	200,000	200,000
Chattanooga Quantum Collaborative	175,000	100,000	100,000	275,000
Transfer to HEB	-	-	-	2,000,000
Transfer to IDB	-	-	-	1,150,000
UTC Center for Regional Economic Research	-	80,000	40,000	80,000
Contingency	-	-	200,000	260,000
Lease Payments	4,858,980	5,981,210	7,115,000	7,220,000
Total Expenditures	\$ 15,579,348	\$ 18,800,172	\$ 19,572,000	\$ 21,280,000
Per Capita	\$ 84.63	\$ 100.52	\$ 102.21	\$ 109.61

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Revenue	\$24,203,098	\$24,785,122	\$19,572,000	\$20,100,000

*FY26 CARTA is funded in General Fund 1100

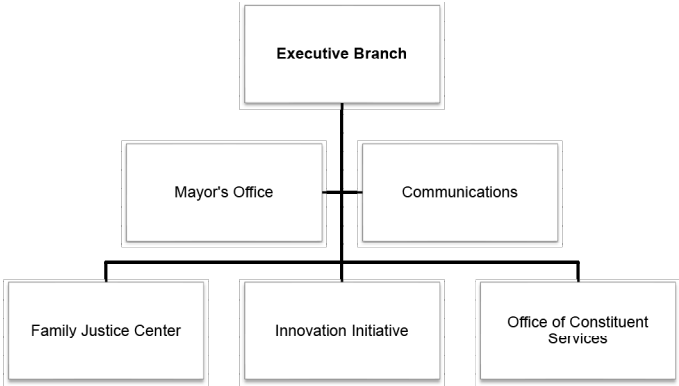
Budget Overview:

The Economic Development Fund is first used to pay the lease rental payments on the Lease Rental Revenue Bonds on behalf of the Chattanooga Downtown Redevelopment Corporation (CDRC). The remaining funds are dedicated to economic development projects in Chattanooga, Enterprise South Industrial Park, agency appropriations, and other no-capital projects. In FY27, \$2,000,000 is appropriated to the Health Education Board (HEB) to be used for Affordable Housing, \$1,150,000 is appropriated to the Industrial Development Board (IDB) to be used Business Development, and \$7,000,000 is appropriated for Capital projects.



Executive Branch

www.chattanooga.gov/mayors-office



Mission:

To remove barriers that prevent Chattanoogaans from living the life they choose and ensure outcomes that improve lives.

Description:

The Executive Branch is comprised of the Mayor's Office, Family Justice Center, Communications, and Office of Constituent Services. The Mayor is elected at-large to a four year term. He serves as the chief executive officer and oversees the operations of all city departments. The Mayor sets administrative vision, strategy, policies, and procedures for all departments to carry out services for the citizens of Chattanooga.

Trends:

The Executive Branch remains focused on the vision and mission set forth in our One Chattanooga strategic plan. Despite national challenges regarding housing and rental markets, homelessness, aging infrastructure, technology and AI integration, crime, and budgetary constraints, Chattanooga remains on course to becoming a city where everyone has access to opportunity and prosperity.

The Mayor's Office is committed to results-driven governance, ensuring that funds and resources are directed with precision to priorities that deliver tangible outcomes. We maintain a steadfast commitment to fiscal responsibility and transparency in all city spending.

Budget Overview:

The FY27 budget continues to support the Executive Branch's strategic investments, enabling us to deliver effective, efficient, and essential city services. This reflects our commitment to highlighting the successful initiatives and inherent strengths of our city.



Performance Measures	One Chatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Poverty Rate in Chattanooga	2	18%	16%	23%	18%
Number of visitors to the open data portal	7	207,006	225,000	298,000	400,000
311 - Abandonment Rate	7	4.0%	7.0%	3.7%	5.0%
311 - Average Wait Time (minutes)	7	0:46	0:45	0:45	0:45
311 - Number of calls observed with coaching provided on each month. (5 calls per agent per quarter or 60 each quarter)	7	204	240	204	240

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Mayor's Office	\$ 2,964,442	\$ 3,062,616	\$ 3,669,572	\$ 3,358,132
Innovation Funding	425,555	90,997	300,000	137,924
Mayors Council Groups	-	-	5,000	4,300
Office of Community Health	910,528	980,944	-	-
Community Safety & Gun Violence	-	865,989	-	-
Family Justice Center	1,018,520	1,042,778	1,170,232	1,158,376
Communications	515,010	666,284	637,466	579,326
Office of Constituent Services	-	951	257,194	264,105
311 Call Center	-	11,828	1,570,135	1,579,807
Neighborhood Services	-	-	613,326	598,935
Total Expenditures	\$ 5,834,055	\$ 6,722,386	\$ 8,222,925	\$ 7,680,905
Per Capita	\$ 31.69	\$ 35.94	\$ 42.94	\$ 39.56
Positions Authorized	47	47	62	59

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 4,701,508	\$ 5,434,131	\$ 6,797,633	\$ 6,564,858
Overtime	-	4,332	5,000	5,000
Operating	1,132,547	1,283,923	1,420,292	1,111,047
Total Expenditures	\$ 5,834,055	\$ 6,722,386	\$ 8,222,925	\$ 7,680,905

Future Challenges and Opportunities:

Like many cities across the country, inadequate funding is one of our most significant challenges. For FY27, our focus is to responsibly and strategically allocate available funds to address core priorities. This approach ensures we maintain a high-performing city government, deliver impactful services, and ultimately improve the well-being of all Chattanooga residents.

For the 311 division, the primary challenge is maintaining responsive, efficient, and effective customer service while managing increasing demand. As the city's central information hub, the Service Center coordinates requests across all departments.

Looking ahead, the 311 Service Center will continue to strengthen cross-departmental coordination, leverage technology to improve response times, and enhance the overall constituent experience. The 311 Service Center's goal is to help residents navigate city government efficiently.

Overall, the primary focus of the Executive Branch is to ensure residents receive the services they expect and to deliver them with excellence.

Vision:

To be a city where everyone has access to opportunity and prosperity.



Finance & Administration



Mission:

To serve all stakeholders through effective and efficient stewardship of resources while maintaining strong fiscal health.

Description:

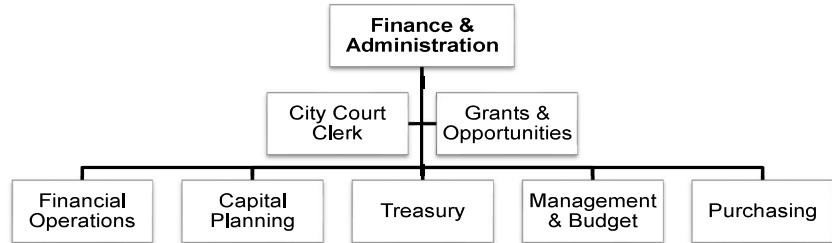
The Finance and Administration Department provides financial and management information, control, and guidance to the Mayor, Department Administrators, and the City Council.

The department is responsible for all budget and finance related functions of the City, including accounting and treasury operations.

The department also supports other departments and agencies in City Court Clerk operations, Grants, Accounts Payable, Capital Planning, Purchasing, & Payroll.



www.chattanooga.gov/government/finance



Trends:

The Department of Finance and Administration remains dedicated to maintaining the City's long-term fiscal stability and maximizing efficiency in the allocation of tax dollars and other financial resources.

Key focus areas include accounting, budgeting priorities, capital planning, financial reporting, investments, debt management, grant management, purchasing and revenue collection. The department also works to develop and enhance processes that ensure compliance with federal, state, and local regulations.

Budget Overview:

The department's primary objective is to deliver excellence in financial management, aligning with the City's mission to foster economic growth and ensure high-quality services for residents.

The FY27 budget provides oversight of all City departments and agencies, covering budgeting, accounts payable, payroll, accounting, financial reporting, debt and investment management, grant opportunities, capital planning, and purchasing. Additionally, the department plays a key role in supporting the executive and legislative branches in executing economic development strategies.

Performance Measures	OneChatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Percent Invoices Paid <30 Days	7	84.0%	85%	85.9%	86%
Percent of Current Levy Collected	7	95.4%	96%	94.0%	96%
Bond Rating Standard & Poor's	7	AAA	AAA	AAA	AAA
Purchasing - Time to PO (Days)	7	1.0	1.0	1.0	0.9
Online Payments to Court	7	21.2%	35.0%	22.2%	30.0%

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Finance	\$ 3,124,717	\$ 3,939,778	\$ 4,042,174	\$ 4,131,343
Capital Planning	-	-	257,821	266,960
Grants and Oppor.	520,783	498,141	586,629	607,327
Purchasing*	-	-	-	1,438,408
Treasurer	2,064,820	1,917,886	1,982,970	1,998,566
City Court Clerk	1,295,758	1,322,229	1,220,573	1,247,637
Total Expenditures	\$ 7,006,078	\$ 7,678,034	\$ 8,090,167	\$ 9,690,241
Per Capita	\$ 38.06	\$ 41.05	\$ 42.25	\$ 49.91
Positions Authorized	68	64	66	79

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 5,142,491	\$ 5,422,107	\$ 6,476,263	\$ 8,003,777
Overtime	32,392	22,353	-	1,600
Operating	1,831,195	2,233,574	1,613,904	1,684,864
Total Expenditures	\$ 7,006,078	\$ 7,678,034	\$ 8,090,167	\$ 9,690,241
Revenue	\$ 338,478,566	\$ 340,593,738	\$ 379,123,300	\$ 383,802,200

*Purchasing was previously in General Government

Vision:

To ensure excellence in the management of public resources and promote public and investor confidence in City government.



Future Challenges and Opportunities:

During FY27, the Finance and Administration Department began a number of initiatives that are designed to create efficiencies within the City and provide a better overall service to our internal and external customers. These included the centralization of payroll and overhaul of our supplier engagement practices in purchasing.

We are also working through navigating a post-ARPA environment. This means that the grants team is shifting focus from ARPA compliance to being more proactive in working with departments on finding, securing, and managing grants that help push forward important work across the City. Post ARPA also means the end of COVID relief funding and as a result of that, we recognize the need to be as diligent as possible with our funds. Our Treasurer is leveraging all the tools at his disposal to put the City's money to work in the most meaningful way while also maintaining a high level of responsibility and fiduciary care.

Human Resources

www.chattanooga.gov/government/human-resources

Mission:

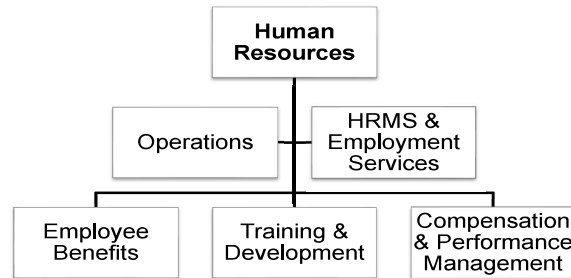
Our Mission is to provide leadership, collaboration, and support services to departments in the selection, training, development, compensation, and well being of all employees. We will deliver best in class service to all customer groups including residents, employees, retirees, dependents, and applicants with a positive, engaging, and proactive approach. We strive to operate efficiently with integrity and transparency in support of the Mayor's vision of One Chattanooga.

Description:

Human Resources works with each department to develop specific standards for the recruitment and hiring of a qualified, diverse workforce, and to help identify those employees who should be considered for promotion.

The department also assesses job classifications, compensation and benefits, and offers employee relations initiatives, training and skill development. Additionally, the Human Resources Department maintains a competitive and quality health and wellness program including an onsite medical clinic and pharmacy dedicated to employee wellness.

The department also offers an Employee Assistance Program for confidential counseling service.



Trends:

The Human Resources Department continues to evolve to meet the workforce needs of the City of Chattanooga while supporting employees who serve our residents. The FY27 budget reflects a continued focus on service excellence, responsiveness, and consistency across departments. Recent efforts have included employee-first compensation strategies, implementation of step plans to improve salary and fringe forecasting, and targeted investments to address wage disparities in high-demand job classifications, strengthening the City's competitiveness in a challenging labor market.

Looking ahead, FY27 priorities include strengthening data integrity and reporting capabilities, optimizing the performance management system to drive accountability and recognize excellence, empowering HR Business Partners as strategic partners to departments, reducing vacancies through targeted recruitment strategies, and advancing a comprehensive compensation philosophy aligned with organizational values, market competitiveness, and fiscal responsibility. Through these initiatives, HR remains committed to building a strong workforce foundation that supports recruitment, retention, performance, and employee engagement in alignment with the Mayor's vision of One Chattanooga.

Budget Overview:

The Human Resources Department serves as the critical workforce infrastructure powering all City of Chattanooga services, and our FY27 budget proposal identifies the essential resources required to provide "best-in-class" leadership, collaboration, and support for the Mayor's vision of One Chattanooga. As Chattanooga navigates the challenges of housing inflation and a competitive labor market, these roles are central to our strategy.

Performance Measures	OneChatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Time to fill position (in calendar days)	7	38	44	34	45
First Year Service Turnover Rate	7	26.0%	25.0%	25.8%	25%
Annualized Turnover rate	7	14%	13%	15.0%	15%
Vacancy Rate	7	16%	15%	14.4%	14%

*OSHA reports are compiled based on calendar years

Department Summary

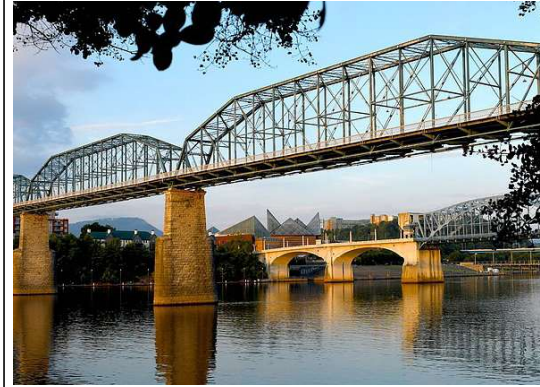
	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Administration	\$ 1,933,705	\$ 1,848,899	\$ 1,984,336	\$ 2,435,592
Employee Insurance Office	482,232	567,734	705,967	416,807
Employee Safety Program	243,751	204,302	-	-
Job Injury Administration	95,708	120,250	-	-
Risk Management	260,888	903,350	-	-
Employee Training	207,754	183,173	315,356	321,924
Total Expenditures	\$ 3,224,038	\$ 3,827,708	\$ 3,005,659	\$ 3,174,323
Per Capita	\$ 17.51	\$ 20.47	\$ 15.70	\$ 16.35
Positions Authorized	32	32	27	27

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 2,973,130	\$ 3,046,365	\$ 2,886,039	\$ 3,046,102
Operating	250,908	781,343	119,620	128,221
Total Expenditures	\$ 3,224,038	\$ 3,827,708	\$ 3,005,659	\$ 3,174,323
Revenue	\$ 99,754	\$ 84,684	\$ 64,500	\$ 46,500

Vision:

Serving the City of Chattanooga with competence, consistency, and care by fostering an engaged and motivated workforce.



Market Street Bridge

Future Challenges and Opportunities:

In FY27, the Human Resources Department must continue adapting recruitment and retention strategies to address a competitive labor market, rising housing costs, and inflationary pressures affecting employees. Clearly communicating the City's total rewards package will be essential to attracting and retaining talent, including cost-effective benefits, Public Service Loan Forgiveness (PSLF) eligibility, retirement stability, and long-term career opportunities, while reinforcing the meaningful impact of public service that distinguishes the City of Chattanooga as an employer.

Opportunities also exist to strengthen workforce capability by bridging the digital divide across a multi-generational workforce through targeted upskilling, leadership development, and professional growth initiatives. Continued investment in wellness, engagement, and mentoring programs will support a high-performance culture that promotes accountability, collaboration, and consistent service delivery across departments.

Community Development

<https://chattanooga.gov/government/community-development>

Mission:

Our mission is to cultivate strong, vibrant communities by providing essential services, empowering families, and ensuring that community centers serve as dynamic hubs for engagement, learning, and support. Through strategic partnerships and innovative programming, we contribute to the One Chattanooga vision by advancing economic mobility, community resilience, and social equity.

Description:

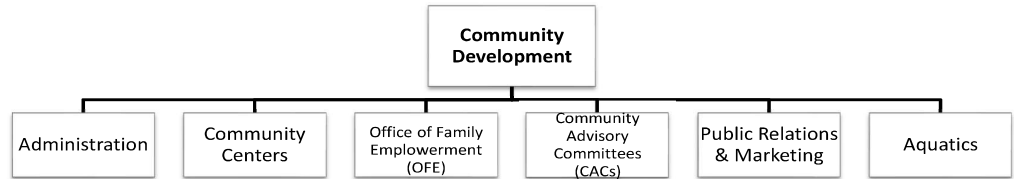
The Department of Community Development is comprised of:

Community Centers - Neighborhood resource hubs where programming, skill-based training, workforce development, health initiatives and general services provide a better life for our citizens. The goal is to provide an array of programming that meets the needs of the community in which the center resides with dedicated advisory committees to assist in recommending services and activities. The challenge is to exceed expectations while providing excellent customer service in a seamless manner. This entails working closely with internal and external stakeholders to deliver enhanced resources to our citizens as a common goal.

The Office of Family Empowerment (OFE)- Responsible for case management services, energy/utility and some emergency assistance (rent, mortgage, or water) for those citizens experiencing a crisis.

Service Standards:

C - Courteous
A - Accurate
R - Responsive
E - Effective



Trends:

The Department of Community Development's FY27 budget is shaped by an increased demand for Community Development services in conjunction with aging facilities that require sustained investment to avoid costly deferred maintenance and service disruptions. These trends, combined with heightened expectations for data-driven accountability and performance transparency, require stable funding to protect frontline services, retain experienced staff, maintain safe and accessible facilities.

- **Increased Demand for Services** – Rising housing costs and economic instability continue to drive more families to seek OFE assistance.
- **Challenges with Federal Funding** - Prolonged government shutdowns have led to unpredictability and instability in the funding landscape. Program start dates shifted for FY26 as a result, impacting OFE's ability to deliver needed services to families.
- **Diverse and Growing Populations** – The city has identified Spanish, ASL, and Arabic as priority languages for public services, reflecting Chattanooga's changing demographics.
- **Infrastructure Needs** – Aging community center facilities require ongoing maintenance and upgrades to meet programming and service demands.
- **Digital Engagement & Virtual Programming** – Expanding digital access allows for responsive, effective, and transparent communication between the department and residents and broadening access to programs beyond physical facility constraints.
- **Investing in Quality of Life for Our Seniors** - With the opening on the Eastgate Senior Center 2.0 in June 2026, our FY27 investments support enhanced wellness activities, lifelong learning opportunities, and engagement designed to reduce isolation and improve overall well-being.

Budget Overview:

Community Development's FY27 budget reflects targeted, strategic adjustments to support critical programs and improve operational efficiency. Adjustments focus on limited staffing enhancements to strengthen service delivery, targeted security measures to ensure safe and welcoming facilities, and expand capacity to better connect residents with available resources. These refinements were achieved through internal reallocations and cost controls rather than expanded spending.

Performance Measure(s)	Chatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Number of participants in Community Center programs	7	107,686	142,000	83,727	100,000

Department Summary

	Actual FY23/24	Actual FY 24/25	Budget FY 25/26	Budget FY 26/27
Administration	\$ 954,559	\$ 1,034,887	\$ 1,186,059	\$ 1,574,468
Back Tax Properties Abatement	(393)	-	-	-
Office of Family Empowerment	418,380	452,124	464,540	291,774
Comm. Center Admin.	733,760	643,409	1,001,007	994,356
Community Centers	1,327,544	1,284,081	1,443,700	1,448,500
Neighborhood Serv. Dev	3,890	179	-	-
Communication	121,826	93,774	136,874	139,554
Community Center Staffing	5,507,426	6,006,173	6,528,620	6,551,493
Community Engagement	-	-	1,175,596	765,584
Community Health	-	-	1,088,246	1,213,241
Comm Safety and Gun Violence	-	-	1,482,414	1,257,708
Teen Programming	432	-	-	-
Aquatics	-	1,669	542,431	678,848
Total Expenditures	\$ 9,067,422	\$ 9,516,296	\$ 15,049,487	\$ 14,915,526
Per Capita	\$ 48.90	\$ 51.69	\$ 80.47	\$ 77.89
Positions Authorized	125	121	148	153

Resources

	Actual FY23/24	Actual FY 24/25	Budget FY 25/26	Budget FY 26/27
Personnel	\$ 7,149,205	\$ 7,468,360	\$ 10,854,614	\$ 11,240,320
Operating	1,918,217	2,047,936	4,194,873	3,675,206
Total Expenditures	\$ 9,067,422	\$ 9,516,296	\$ 15,049,487	\$ 14,915,526

Future Challenges and Opportunities:

To ensure long-term sustainability and enhanced community engagement, we are:

- Developing Standing Funding for Community Resource Hubs: creating seamless access to assistance application drop-offs, public computers, and program information. Additionally, OFE will offer workshops on a rotating monthly basis at designated centers to provide financial literacy, workforce development, and stability resources.
- Increasing public outreach efforts, including a radio show and expanded media presence, to rebrand and refocus the role of community centers in residents' daily lives.
- Strengthening digital engagement by integrating services into MyChattConnect App and Engage Chattanooga for improved communication and accessibility.

Vision:

Aligned with Mayor Tim Kelly's One Chattanooga plan, the Department of Community Development envisions an inclusive Chattanooga where every resident can access the resources, services, and opportunities needed to thrive. We strive to build equitable, resilient communities through collaboration, innovation, and sustainable development.



Community Development Fund

Mission:

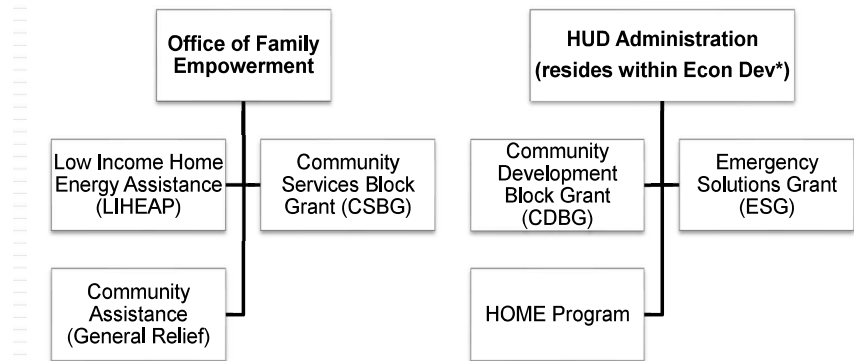
The Office of Family Empowerment (OFE) and HUD Administration (housed within the Economic Development department), aim to change the lives of Hamilton County residents by collaborating with our partners to provide support and coaching to help individuals achieve well-being and economic independence as well as improve housing and employment opportunities for all low-to-moderate-income Chattanooga residents. The revitalization of low-income communities is key.

Description:

The OFE offers programs and services designed to promote and increase the stability of families in our community. This involves assisting thousands of families each year with home energy costs through the Low-Income Home Energy Assistance Program (LIHEAP) and provides case management and coaching to families seeking to improve their economic stability through the Community Services Block Grant (CSBG).

This fund also uses grants from the U.S. Department of Housing and Urban Development (HUD), the State of Tennessee, and the Tennessee Housing Development Agency (THDA). These grants jointly allow for affordable housing initiatives, employment and business assistance, public facility and infrastructure improvements, and social services to assist the community as a whole.

www.chattanooga.gov/government/community-development



* Though the Economic Development Department administers HUD grants, HUD administration budgeting resides within the Community Development Fund.

Trends:

The number of families served through the LIHEAP has mostly remained static over the past several years, but FY25 saw a small increase in the number of households served. Post-COVID, OFE's Family Support Program has transitioned back to a service provision model that focuses on case management, coaching, and resource navigation. During FY25, the housing affordability crisis continued to contribute to a large volume of requests for rent assistance through OFE, resulting in full expenditure of the City General Relief fund.

For the FY26 program year, funds were allocated to activities that support priority needs identified in the HUD Consolidated Plan and the Housing Action Plan (HAP). For FY27, funding levels are similar to prior year's allocations. Funding is targeted to improve housing conditions for homeowner-occupants and renters, create homeownership opportunities, assist the homeless, eliminate blighted conditions in neighborhoods, and provide improved infrastructure and public facilities in lower-income communities.

Budget Overview:

With the funding levels continuing to slowly decrease and the uncertainty of HUD's future, the Department is more than ever exploring other resources to address those needs that have been historically addressed with funding received from HUD. These include new initiatives, tools and other funding sources. The City will receive a total of \$2,331,627 from HUD through two grant programs in FY27 - the CDBG and the HOME Investment Partnerships Program (HOME). The funding is targeted to assist in the production and preservation of affordable housing, and homelessness prevention.

Performance Measures	One Chatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Assist low income families in breaking the cycle of poverty by increasing the number of families moving to long-term independence & self-sufficiency	7	49	45	28	45
In order to Assist low income individuals with immediate and basic needs such as water and electricity. OFE will maintain the number of clients receiving LIHEAP service	7	4,925	4,500	N/A*	4,000

*Data unavailable at time of publishing

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Administration	\$ 536	\$ -	\$ -	\$ -
Community Services Block Grant (CSBG)	-	594,781	800,000	833,916
Chattanooga Neighborhood Enterprise	-	405,800	518,750	-
Low-Income Energy Assistance Program	-	3,880,257	2,850,068	2,709,447
Community Development Block Grant (CDBG)	1,472,331	3,662,740	1,400,475	1,560,050
Other Programs	2,129,178	2,311,778	1,393,229	771,577
State	-	24,569	25,050	25,050
City of Chattanooga	-	25,000	30,000	30,000
Transfers	239,010	(55,000)	-	-
Total Expenditures	\$ 3,841,055	\$ 10,849,925	\$ 7,017,572	\$ 5,930,040
Per Capita	\$ 20.87	\$ 58.01	\$ 36.65	\$ 30.54
Positions Authorized	35	34	34	34

Future Challenges & Opportunities:

As OFE continues to increase emphasis on holistic support of families, greater emphasis will be placed on wraparound services, resource navigation, case management, and leveraging of partnerships to ensure that families are supported on their journey to economic stability. In order to reach underserved parts of Hamilton County, outreach efforts will be increased throughout the area to ensure that eligible households are aware of the services available through OFE.

HUD Administration, within the Economic Development department, plans to implement the following strategies to ensure grant values are delivered to local citizens:

- Increase availability and access to affordable, quality housing in the City's low-to-moderate-income communities.
- Support neighborhood stabilization and development through public improvements in strategic coordination with housing activities.
- Use available resources and training to ensure lower-income residents have the necessary skills to obtain and retain good jobs.
- Help homeowners preserve existing housing and restore structures that have become uninhabitable.
- Bolster existing business base, support the creation of new enterprises, and ensure lower-income residents have the necessary skills to obtain and retain jobs being made available.

Vision:**OFE**

All families in Hamilton County are empowered to live the life they want.

HUD

To garner and utilize resources and partnerships to develop viable communities through impactful activities that provide decent housing, a suitable living environment, and expand economic opportunities, principally for low and moderate-income persons.



Police



Mission:

To keep you, your family and our Community safe.

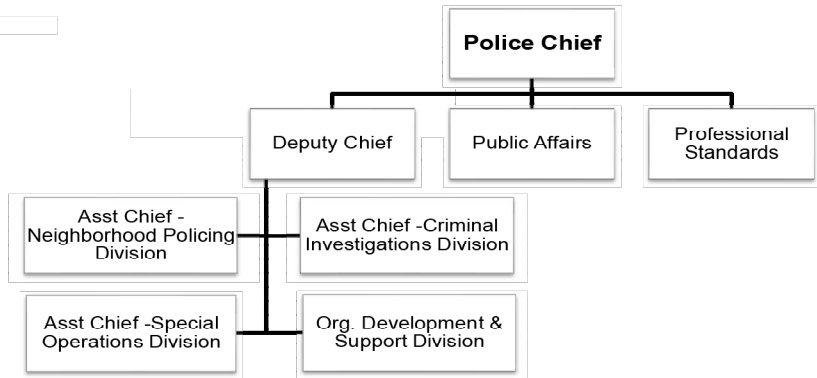
Description:

The Chattanooga Police Department will support and maintain lasting relationships ensuring all members of our community are safe and feel safe in their homes, on their streets and in their neighborhoods by building and supporting community partnerships in conjunction with the best practices of community policing and problem solving.



Chief of Police
John Chambers

www.chattanooga.gov/government/police



Trends:

The Chattanooga Police Department's budget focuses on strategic initiatives to enhance public safety, operational efficiency, and community trust. Key priorities include implementing leadership training for cultural transformation, expanding crisis response capabilities by reallocating an external vacancy, and hiring a dedicated Fleet Specialist to centralize vehicle management. Additionally, the department is requesting a cost-of-living adjustment to improve employee recruitment and retention, alongside investing operational and capital funds into facility improvements.

Budget Overview:

The Chattanooga Police Department is structured into three primary bureaus: the Neighborhood Policing Bureau, the Criminal Investigations Bureau, and the Special Operations Bureau. These bureaus work collaboratively, both internally and with external partners across Chattanooga, to provide the highest level of police services to the community.

The department remains committed to strategically utilizing its budget to reduce violence and property crimes, enhance victim services and crisis response, and invest in professional development. This budget supports ongoing training opportunities that improve decision-making, enables officers to earn certifications that uphold professional standards, and leverage advanced technology to solve cases more efficiently. Through these initiatives, we aim to bring criminals to justice while maintaining fiscal responsibility and ensuring the safety of our community.

Performance Measures*	OneChatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Crime Index	7	9,998	8,500	8,517	8,200
Average Response Time	7	3:11	3:00	3:39	3:00
Crime Rate (per 1K population)	7	53.46	50.00	43.87	50.00
Moving Violations	7	16,009	15,000	17,629	15,000
Citizen Complaints	7	26	38	42	40

*information collected on calendar year, not fiscal year

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Police Administration	\$ 6,884,485	\$ 5,331,360	\$ 4,503,010	\$ 5,810,955
Neighborhood Policing	31,557,401	32,440,235	39,376,399	38,858,090
Investigations	17,213,118	15,433,762	18,844,601	20,954,514
Special Operations	5,929,006	6,066,179	6,761,154	10,968,352
Support Services	15,449,857	22,598,174	20,405,895	18,817,572
Communications*	5,707,916	5,983,596	6,385,575	-
Animal Services*	2,017,908	2,118,813	2,224,752	-
Total Expenditures	\$ 84,759,691	\$ 89,972,119	\$ 98,501,386	\$ 95,409,483
Per Capita	\$ 460.44	\$ 481.06	\$ 514.38	\$ 491.44
Positions Authorized	601	621	604	605
Sworn Authorized	477	500	478	479

Resources

	Actual FY22/23	Actual FY23/24	Budget FY24/25	Budget FY25/26
Personnel	\$ 64,503,094	\$ 67,533,032	\$ 77,267,826	\$ 81,258,278
Overtime	2,662,203	2,984,730	2,050,000	2,857,375
Operating	17,594,394	19,454,357	19,183,560	11,293,830
Total Expenditures	\$ 84,759,691	\$ 89,972,119	\$ 98,501,386	\$ 95,409,483
Revenue	\$ 517,073	\$ 696,975	\$ 362,700	\$ 334,320

Future Challenges and Opportunities:

The Chattanooga Police Department's budget supports our city's diverse communities, addressing the unique needs of each neighborhood. Our work aligns with One Chattanooga's goals, focusing on building safer communities through collaboration and proactive policing.

Our Neighborhood Policing Bureau strengthens community ties by fostering trust, improving responsiveness, and partnering with residents to enhance neighborhood life. The department operates 24/7, handling calls, preventing crime, maintaining order, and supporting city events.

We are committed to high-quality police services using innovative strategies and new technologies. Challenges include keeping up with tech, maintaining our fleet, recruiting talent, upgrading facilities, and supporting staff well-being.

We value sharing our vision and look forward to advancing One Chattanooga through teamwork that boosts public safety and community health.

Vision:

To be respected and trusted by all segments of Chattanooga's diverse community.



Fire



Mission:

Outward Facing Mission

The Chattanooga Fire Department is dedicated to protecting life, property, and community resources through prevention, preparation, response, and mitigation.

Inward Facing Mission

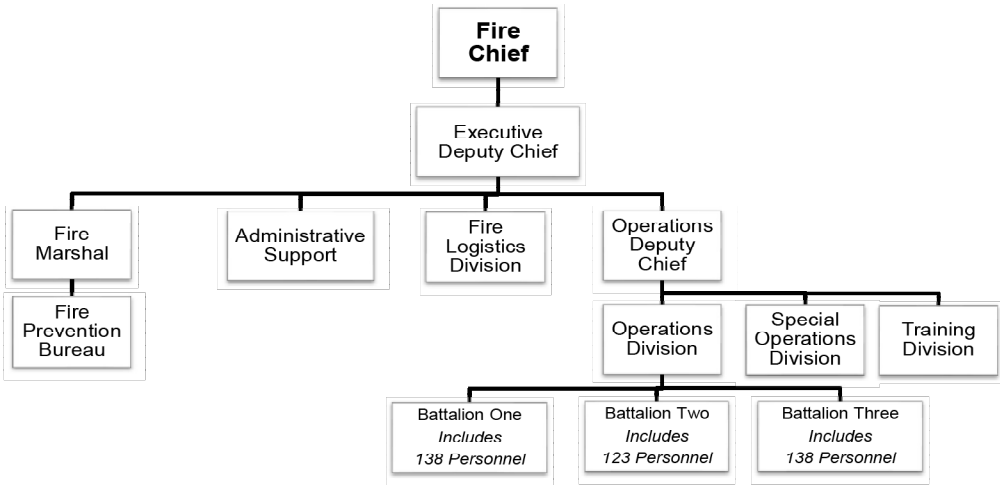
****Lead - Service - Train****

Description:

The Chattanooga Fire Department (CFD) is a career department that responds to over 19,000 emergencies annually. The department serves the citizens, properties, and visitors of the city of Chattanooga, which has the fourth largest population in the state of Tennessee at 191,496 (U.S. Census Bureau estimate, 2024). The department protects an immense and growing 144 square miles in Hamilton County, and has additional technical rescue duties. Every citizen, visitor, and every square foot provide the basis for the department's existence and mission.



www.chattanooga.gov/government/fire-department



Trends:

The Chattanooga Fire Department (CFD) continues to provide critical public safety services, responding to emergencies, reducing risks, and protecting the community. In the past year, CFD:

- Responded to over 22,700 calls for service, maintaining a high level of operational readiness.
- Achieved a 15% reduction in fire incidents, reflecting the effectiveness of prevention and community risk-reduction initiatives.
- Managed a 28% increase in EMS-related calls, demonstrating the growing demand for emergency medical services.
- Realized a 42% decrease in personnel resignations following last year's pay adjustments, highlighting the positive impact of competitive compensation on workforce retention.

These trends underscore CFD's ongoing commitment to excellence, workforce stability, and proactive service delivery, positioning the department to meet the evolving needs of the community.

Budget Overview:

The Fire Department has submitted an operating budget for FY27 that aligns with the established target allocation. In developing this budget, we conducted a comprehensive review of all operational expenditures and made necessary adjustments to ensure fiscal responsibility while maintaining essential service delivery. These adjustments were made to balance operational needs with financial constraints, allowing the department to meet the required allocation while continuing to support safe, effective, and reliable emergency response services for the community.

Performance Measures	OneChatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Average Response Time (Minutes)	7	5:26	5:20	5:48	5:20
Inspections	7	6,789	6,500	6,455	6,500
Building Fire Incidents	7	422	300	332	400

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Fire Administration	\$ 7,020,683	\$ 11,701,162	\$ 8,670,176	\$ 10,762,664
Operations	51,442,586	54,222,310	71,681,168	73,825,552
Training	1,369,900	790,076	-	-
Total Expenditures	\$ 59,833,169	\$ 66,713,548	\$ 80,351,344	\$ 84,588,216
Per Capita	\$ 325.03	\$ 356.70	\$ 419.60	\$ 435.70
Positions Authorized	455	465	463	463
Sworn Authorized	439	449	431	447

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 52,814,220	\$ 55,812,033	\$ 73,432,813	\$ 77,505,298
Overtime	23,488	29,086	28,367	32,850
Operating	6,995,461	10,872,429	6,890,164	7,050,068
Total Expenditures	\$ 59,833,169	\$ 66,713,548	\$ 80,351,344	\$ 84,588,216
Revenue	\$ 652,063	\$ 849,460	\$ 659,300	\$ 681,680

Future Challenges and Opportunities:

Chattanooga continues to experience significant population density growth, increasing the demand for fire and emergency services across the city. As our urban landscape becomes more concentrated, strategically located fire facilities and expanded staffing are critical to maintain rapid response times, operational effectiveness, and to sustain ISO Class 1 rating requirements.

To address these demands, the Chattanooga Fire Department (CFD) is actively planning for future growth, including the need to locate and secure land for a new fire hall in the Hamilton Place Mall area and to staff a future facility to serve the growing Black Creek community within the next couple of years. Preplanning for these expansions is essential to ensure the department can meet emerging service needs and maintain readiness as the city evolves.

Future Position Considerations

To support current operations and prepare for future growth, CFD is considering the addition of three Battalion Chiefs, a Policy Development Officer, two Fire Inspectors, a Fire Life Safety Educator, a Fire Instructor, and an Administrative Support 2. Currently, each Battalion Chief oversees nine subordinates, exceeding the NFPA-recommended span of control of three to seven personnel, with five being ideal. With the addition of the Black Creek fire station in the next couple of years, one chief would be responsible for ten subordinates. Adding a fourth Battalion Chief per shift will reduce each chief's span of control to a safer, more manageable level, ensuring stronger supervision, improved operational coordination, and enhanced firefighter safety.

Vision:

Be an organization that sacrificially serves outwardly and continually improves inwardly.



Public Works

www.chattanooga.gov/government/public-works



Mission:

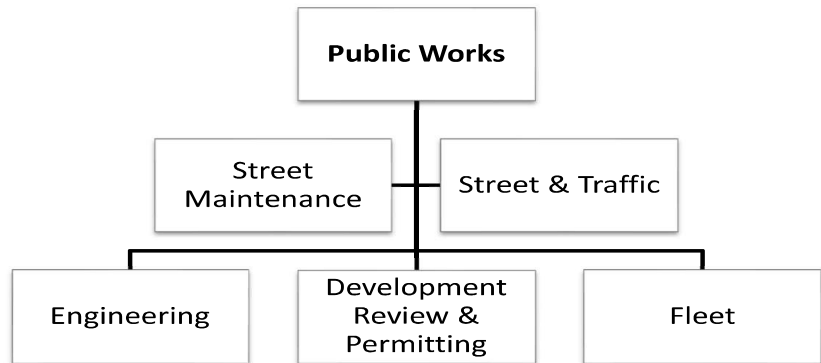
Provide inclusive quality of life that ensures the safety, health, and welfare for the citizens of Chattanooga. We are responsible for the City's infrastructure and maintain a clean environment for all to thrive. We are "One Team Building One Chattanooga!"

Description:

The Department of Public Works encompasses a broad range of essential services, including engineering, solid waste & recycling, street maintenance & construction, fleet management, development review & permitting, stormwater management, urban forestry, and facilities management. This comprehensive scope of operations is crucial for maintaining and enhancing the City's infrastructure and environment.



Public Works



Trends:

Inflationary pressure grows on Public Works every year. With additional tax dollars mostly redirected towards cost-of-living raises, Public Works must find ways to find ways to absorb increased costs like:

- \$404,824 for a diesel garbage truck, which cost us \$275,392 in 2019.
- \$87/ton for asphalt in 2025, up from \$70/ton in 2022.
- The cost of maintaining the City's Fleet rose from \$7,930,586 in parts & labor in FY22 to \$11,405,908 in FY25.

Expectations of the City are rising. Public Works is regularly asked to step up our litter collection and code enforcement with a smaller labor force than we had a decade ago. A growing city generates more garbage. We paid for the collection and disposal of 66,270 tons of garbage in FY25, up from 61,243 tons in FY22.

Public Works is streamlining service to be more efficient. The City has continued to improve traffic flow by adding additional signals and more sophisticated software, with the same number of technicians for maintenance. Public Works is in-sourcing more services: construction inspections, engineering design, and financial planning, which saves on consultant costs.

Budget Overview:

The FY27 budget is designed to harness the talents of the incredible people who make up the Department of Public Works to provide services to the City of Chattanooga in the most efficient and effective manner possible. New initiatives include modernizing our garbage pickup operations, investing in infrastructure maintenance, and expanding our capacity to manage the City's capital projects.

Performance Measures	OneChatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Lane Miles Resurfaced	4	62	60	23	67
Potholes Filled	4	192,822	13,000	28,866	13,500
Garbage, Recycle & Brush Collection*	7	78%	85%	78%	85%
Pavement & Sidewalk Maintenance*	4	88%	90%	74%	90%
Right of Way Maintenance*	4	93%	90%	93%	90%
Signals, Signs, & Striping*	4	100%	100%	98%	90%
Stormwater Drainage System Maintenance*	4	96%	90%	93%	90%

* Percentage of completed Service Requests

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Public Works Admin	\$ 6,129,837	\$ 6,220,121	\$ 7,046,747	\$ 7,270,534
City Wide Services	20,008,329	19,508,976	21,319,289	22,976,521
Solid Waste Disposal	5,667,618	5,866,776	5,900,000	4,850,000
Development, Review, & Permitting	5,882,905	6,489,773	7,770,123	7,762,143
Transportation	4,202,069	8,742,580	9,651,056	9,704,049
Total Expenditures	\$ 41,890,758	\$ 46,828,226	\$ 51,687,215	\$ 52,563,247
Per Capita	\$ 227.56	\$ 250.38	\$ 269.91	\$ 270.74
Positions Authorized	237	259	299	322

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 20,757,277	\$ 22,379,980	\$ 26,752,962	\$ 27,176,760
Overtime	632,398	540,282	3,000	470,000
Operating	20,501,083	23,907,964	24,931,253	24,916,487
Total Expenditures	\$ 41,890,758	\$ 46,828,226	\$ 51,687,215	\$ 52,563,247
Revenue	\$ 6,642,857	\$ 8,257,100	\$ 6,930,500	\$ 6,738,500

Future Challenges and Opportunities:

- **Enhanced Street Maintenance:** Targeted investment efforts to address street potholes and failing paving conditions, ensuring safer and smoother commutes for all residents.
- **Improved Scheduling for Leaf and Bulk Item Pickup:** Streamlining processes to enhance efficiency and responsiveness in our waste collection services.
- **Streamlining Development Review and Permitting:** Simplifying processes to facilitate development and construction, promoting growth while maintaining high standards of safety and compliance.
- **Advancing Preventative Maintenance Programs:** Fully staffing our Facilities Maintenance section and adopting modern assets.



Vision:

We are professionals serving the citizens of Chattanooga with the utmost respect, humbled to be called upon in the greatest time of need.



Wastewater

www.chattanooga.gov/public-works



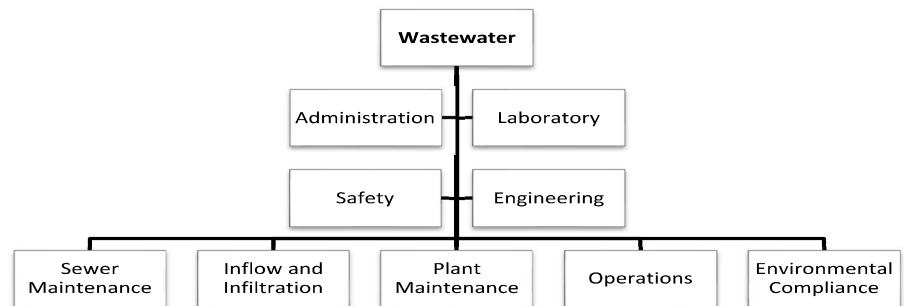
Mission:

Provide effective and reliable Wastewater services through expertise & trusted professionalism. We are dedicated to expanding a healthy, moral, and safe environment for our customers and teammates.

Description:

The City of Chattanooga Wastewater Department is responsible for the operation and maintenance of the interceptor sewer system of Chattanooga, as well as the regional wastewater treatment plant known as the Moccasin Bend Environmental Campus.

The interceptor sewer system encompasses approximately 1,296 miles of sewer gravity mains, 56 miles of sewer pressurized mains, 78 sewage pumping stations, approximately 171 residential/grinder stations, 8 combined sewer overflow (CSO) treatment facilities, 1 combined sewer overflow storage facility and 1 major regional wastewater treatment plant (Moccasin Bend).



Trends:

- Potential regulatory developments with regulations on emerging contaminants and nutrient discharge.
- Inflation and rising construction costs.
- Changes in historical rainfall patterns affecting system revenues.
- Impact of decentralized treatment in new developments

Budget Overview:

Our operating budget was developed collaboratively through individual meetings with each division and team within Wastewater. Our capital budget was developed in cooperation with Jacobs Engineering as our Consent Decree program manager.

Performance Measures	OneChatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Percent of Consent Decree Requirements Met	4	100%	100%	100%	100%
Percent of CMOM Goals Meet	4	71%	100%	70%	100%
Number of Full NPDES Compliance Days at MBEC	4	354	360	359	365

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Operations & Maintenance	\$ 59,603,048	\$ 68,489,489	\$ 76,312,741	\$ 77,276,060
Pump Stations	2,808,267	3,696,522	2,821,550	3,504,850
Debt Service	19,447,360	17,133,522	13,535,302	16,375,434
Capital	50,380,168	61,250,000	59,100,000	103,800,000
Total Expenditures	\$ 132,238,843	\$ 150,569,533	\$ 151,769,593	\$ 200,956,344
Per Capita	\$ 718.35	\$ 805.06	\$ 792.55	\$ 1,035.09
Positions Authorized	217	225	225	242

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 15,761,967	\$ 17,232,885	\$ 23,721,683	\$ 24,977,460
Overtime	719,909	792,990	758,000	768,500
Operating	115,756,967	132,543,658	127,289,910	175,210,384
Total Expenditures	\$ 132,238,843	\$ 150,569,533	\$ 151,769,593	\$ 200,956,344
Revenue	\$ 125,361,511	\$ 137,109,439	\$ 128,036,540	\$ 136,178,180

Future Challenges and Opportunities:

- Employee retention
- The economic disposal of biosolids
- Risks related to both quality and quantity
- Beneficial use of biogas byproduct
- Significant capital cost increases
- Office space
- Cyber security
- Campus physical security

Vision:

As experts in the wastewater industry, we will continue to lead in sustainable wastewater and energy management best practices. Our commitment to continuous improvement will bolster a reputation of excellence on environmental compliance, fiscal responsibility, and safety amongst our teammates and throughout the community.



Aerial view of Moccasin Bend Environmental Campus



Inside Equalization Station at West Chickamauga project site located at I-75 and I-24.

Parks & Outdoors

www.chattanooga.gov/government/parks

Mission:

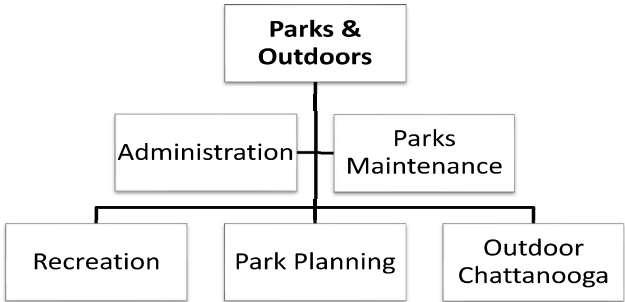
We are community builders, connecting all Chattanoogaans and guests to the benefits of parks, recreation, nature, adventure, history, culture and the arts.

Description:

The Department of Parks & Outdoors consolidates multiple missions and services from other agencies to create a more streamlined and functional parks department that's focused on outdoor activities. These include parks planning, programming, maintenance, greenways and neighborhood connectivity, Outdoor Chattanooga, special events, outdoor recreation, and municipal golf courses.



Tennessee River Walk



Trends:

Fiscal Year 2027 marks the third year of Chattanooga's Parks & Outdoors Plan, leveraging the city's National Park City designation and targeted programming to enhance public spaces for all residents. To address rising costs and demand, the Department of Parks and Outdoors is strategically aligning resources to prioritize efficiency, volunteerism, and partnerships. This initiative, supported by strategic budgeting, aims to restore and elevate outdoor spaces, reinforcing the goal of establishing Chattanooga as North America's most livable city.

Budget Overview:

In 2023, the Chattanooga City Council unanimously adopted the city's first Parks & Outdoors Plan (POP) in over a generation. Following the initiation of the plan in 2024-2025, the FY 2027 budget request focuses on the systematic improvement of the public park and outdoor system. This request aims to meet resident expectations, protect the natural environment, and provide equitable access to world-class public amenities.

The FY 2027 budget request prioritizes measurable progress in key areas related to the repair, maintenance, and activation of existing assets. This is a lean budget request, but it enables substantial progress toward the goals outlined in the POP.

The overall budget focuses on maintaining service levels and advancing capital investments that enhance safety, accessibility, and community engagement. Key priorities include correcting budget allocation errors and investing in long-term facility upgrades that promote sustainability, operational efficiency, and equitable access. Strategic capital improvements and operational adjustments are designed to strengthen programming, protect facility standards, and support future growth.

Performance Measures	OneChatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Participation in Outdoor Chattanooga programs	6	9,820	11,500	30,924	12,500
Number of community members informed of Outdoor Chattanooga	6	16M	17M	29M/728k	800k
Advancing Accessible Parks - POP Implementation	4	37%	38%	37%	40%
Complete Service Requests by 95% on time	7	97%	95%	78%	95%
Increase volunteer hours contributed to the DPO	11	7.5K	9K	9.9K	11K

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Administration	\$ 9,112,390	\$ 9,108,656	\$ 9,436,681	\$ 8,374,234
Park Management	1,959,018	2,563,961	2,650,883	2,696,342
Shared Maintenance	4,007,504	3,922,876	3,983,411	3,792,828
Chattanooga Zoo	750,000	750,000	750,000	750,000
Total Expenditures	\$ 15,828,912	\$ 16,345,493	\$ 16,820,975	\$ 15,613,404
Per Capita	\$ 85.99	\$ 87.40	\$ 87.84	\$ 80.42
Positions Authorized	222	221	156	150

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 8,562,878	\$ 8,264,569	\$ 9,201,132	\$ 8,541,315
Overtime	122,925	92,132	108,350	81,350
Operating	7,143,109	7,988,792	7,511,493	6,990,739
Total Expenditures	\$ 15,828,912	\$ 16,345,492	\$ 16,820,975	\$ 15,613,404
Revenue	\$ 2,447,836	\$ 2,471,015	\$ 2,442,400	\$ 2,062,500

Future Challenges and Opportunities:

The newly adopted Parks and Outdoors plan identifies current deficiencies, challenges, and opportunities pertaining to our aging park system. We will engage our community using global recognition to access more donations, partnerships, and grants to build a better park system with more community engagement and ownership.



Vision:

In Chattanooga, everyone will have access to a well-loved, well-used and well-cared for system of parks, recreation and outdoor spaces that fosters community belonging and well-being and enhances our unique and breathtaking natural setting.



Summit of Softball Complex



Coolidge Park



Early Learning

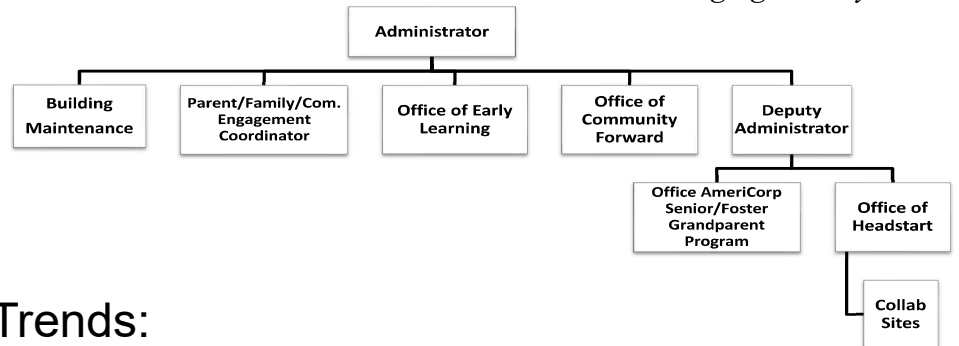
www.chattanooga.gov/early-learning

Mission:

To help Chattanooga's children receive the best possible start in life by increasing their access to high quality early learning experiences that shape their future.

Description:

The Department of Early Learning works within the government and across the childcare provider community to enrich learning for Chattanooga families. This department will manage Head Start and Child Care navigators, as well as manage partnerships with Hamilton County schools and early learning centers, and other relevant community stakeholders in the field of early learning and cradle-to-career bodies of work. The Department of Early Learning supports Chattanooga families by enhancing early education through collaboration across government and the childcare provider community.



Trends:

The City of Chattanooga is dedicated to eliminating obstacles that prevent its residents from leading fulfilling lives, beginning with its youngest citizens. By ensuring access to equitable education, the City aims to promote success and upward mobility. A key initiative was the commitment made during the 2018 State of the City Address to establish 1,000 high-quality early learning opportunities. This goal was successfully achieved in February 2021, a milestone celebrated by the Department of Early Learning and made possible through the collaboration of childcare facilities, educators, and community partners. Since 2021, the department has broadened its focus to provide holistic support for children from the prenatal stage through 18 years old, along with their families. A central objective is ensuring kindergarten readiness and continued success, with particular emphasis on PN-8 support, early literacy, language development, brain development, and overall school readiness while working to eliminate any non-academic barriers that may affect learning.

Budget Overview:

Now in its fifth year, the Department of Early Learning (DEL) continues to drive Chattanooga toward becoming a national model for investment in early childhood education. The FY27 budget reflects this commitment with an investment of \$2,308,362 in general funds. This funding is dedicated to removing barriers and ensuring early learning and academic success for students and their families.

The investment is distributed across three primary departmental focus areas:

1. Office of Early Learning (OEL) Initiatives:

The Office of Early Learning (OEL) concentrates on kindergarten readiness and provides professional development and programming for Prenatal through third-grade support. Key initiatives include training for providers (such as the Pyramid Model), community engagement activities (like Early Explorers, Sawubona Bus Stops, and Brigrance screenings), the annual K-Ready Fair, and K-Ready Commercials.

2. Parent Family Community Engagement (PFCE) Initiatives:

The Parent, Family, and Community Engagement (PFCE) initiatives strengthen ties between families, the community, and early learning programs. These initiatives include a variety of events, such as The Basics Chattanooga, CHATTABABY, the FunFair Festival, the LIT Brunch, Easter Egg Hunt, Not Your Basic Back To School Bash, Not Your Basic Elf Hunt, and Not So Basic Adventures.

3. Community Forward Initiatives:

These programs are designed to break down both academic and non-academic obstacles by fostering community involvement. Key initiatives include the DATA Fatherhood Initiative, the FACE festival, and training and appreciation events for Community Partnerships, alongside connecting participants with a wide range of community resources.



Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Administration	\$ 961,870	\$ 762,150	\$ 855,568	\$ 894,990
Youth Development	1,090,000	1,073,750	1,090,000	-
Office of Early Learning	342,765	320,194	333,217	325,020
Community Forward	572,305	944,497	1,065,406	1,088,352
Total Expenditures	\$ 2,966,940	\$ 3,100,591	\$ 3,344,191	\$ 2,308,362
Per Capita	\$ 16.12	\$ 16.58	\$ 17.46	\$ 11.89
Positions Authorized	18	17	17	17

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 1,587,140	\$ 1,743,375	\$ 1,871,714	\$ 1,958,966
Operating	1,379,800	1,357,216	1,472,477	349,396
Total Expenditures	\$ 2,966,940	\$ 3,100,591	\$ 3,344,191	\$ 2,308,362

Future Challenges and Opportunities:

The Department of Early Learning has significantly contributed to quality education growth among early learning providers and increased community awareness of the benefits of the early learning elements. This has fostered a cultural shift in Chattanooga, emphasizing the importance of high-quality early learning and sustainable resource access for children and families.

With more than 1,000 new and reclaimed seats in Chattanooga, a dedicated Early Learning Department, the Community Forward partnership with Hamilton County Schools, and as the home of Basics Chattanooga and the Early & Often Cohort, the city has strengthened its capacity for ongoing family support for its future generations.

Due to staffing changes, the Department of Early Learning's immediate need for continuous support is crucial for program success, aligning with our ONE CHA strategic plan goal and key priorities. Growth enhancements necessitate investments in infrastructure and programming, enabling intensified support for families, community members, and childcare providers.

Performance Measures	OneChatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Workforce & Facility Quality: Number of local early childhood education (ECE) providers receiving technical assistance, wage/professional development stipends, or center quality support.	1	0	0	85	110
Mobile Outreach & Resource Delivery: Total neighborhood stops made by the Savubona Mobile Hub and total books/resource kits distributed to families.	1	0	0	120 stops/ 4,500 kits	180 stops/ 6,500 kits
Parent Engagement & Early Literacy: Number of families registered and actively engaged through Basics Chattanooga workshop sessions and partner community pop-ups.	1	0	0	1,200	2,000
Wrap-Around Student & Family Support: Percentage of targeted student referrals across Community Forward partner schools successfully connected to essential social, health, or academic support services.	1	0	0	82% success rate	90% success rate

Vision:

The Department of Early Learning leads the movement in high quality education where every child in Chattanooga is prepared to thrive and succeed.



Early Learning

Early Learning - Social Services

www.chattanooga.gov/government/early-learning

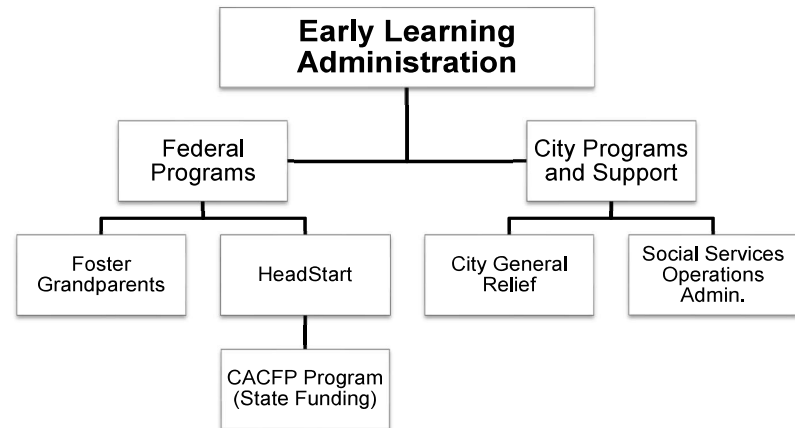
Mission:

Foster Grandparent Program: To engage Americans 55 years and older in volunteer service and to provide one-on-one support to children with special needs to improve their academic, social, or emotional development.

Chattanooga Head Start/ Early Head Start is a nationally recognized leader in providing high quality comprehensive child and family development services. By collaborating with community partners and supporting person and professional development, we positively impact the lives of children, families, staff and our community.

Description:

The Department of Early Learning is dedicated to the safe and healthy development of our city's most valuable assets: our children. We are committed to creating a system that fosters every child's ability to thrive and learn in efforts to reach their highest potential. We will promote, support, and optimize early childhood development by enhancing fundamental skill development. We will provide public investment, expertise, and leadership to put resources into the hands of those who nurture and educate our children. We will broaden and deepen opportunities and experiences for Chattanooga families and children by strengthening early foundations for little learners and leading sustainable efforts to aid them as they matriculate through their primary and secondary education journey.



Trends:

Foster Grandparent:

In collaboration with the U.S. Census Bureau, AmeriCorps Seniors released the Civic Engagement and Volunteering Survey, detailing U.S. volunteering trends. This data supports evidence-based decision-making and understanding of community impact.

Head Start:

- Expanded community partnerships
- Head Start programs have opportunities to strengthen relationships with healthcare providers, schools, mental health providers, housing organizations, food resources, workforce agencies, and other community partners. These partnerships can expand the resources available to children and families.
- Increased focus on school readiness and child outcomes
- Programs can continue strengthening the connection between classroom assessment, curriculum, individualized instruction, family engagement, and school readiness goals. This allows data to be used not simply to document children's development but to improve teaching and learning.

Budget Overview:

Foster Grandparent:

- FY27 federal grant (AmeriCorps Seniors): \$410,026 (90%) and City of Chattanooga \$61,006 (10% match). However, the City of Chattanooga contributes closer to 21% at \$130,000.
- Funding based on volunteer service years (VSY): 1 VSY = \$8,581 federal funding
- Current grant: 55 VSY
- Budget covers: 3 staff salaries, 55+ volunteer stipends, mileage reimbursement, and required recognition events.

Head Start:

FY27 federal grant: \$12,269,699

- Cost sharing and/or match: \$3,067,413
- Funded to serve 305 preschoolers and 192 infants/toddlers

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Administration	\$ (18,493)	\$ 85,108	\$ -	\$ -
Head Start	15,238,070	15,356,737	14,364,735	15,203,473
Head Start Supplement	-	-	350,000	350,000
Foster Grandparents	589,545	350,000	439,642	495,553
Foster Grandparents Supplement	-	541,983	130,000	130,000
LIHEAP*	3,948,063	-	-	-
CSBG*	838,624	-	-	-
Other	(3,055)	-	-	-
Total Expenditures	\$ 20,592,754	\$ 16,333,828	\$ 15,284,377	\$ 16,179,026
Per Capita	\$ 111.86	\$ 87.33	\$ 79.82	\$ 83.34
Positions Authorized	229	255	189	234

*LIHEAP/CSBG were removed from this fund & allocated to Community Development Fund.

	One Chatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Foster Grandparent volunteers serving	1	75	80	68	75
Number of cumulative hours served by Foster Grandparents	1	38,100	39,500	36,301	38,000
Head Start and Early Head Start: Child Enrollment	1	96%	97%	84%	97%
Head Start and Early Head Start Disabilities: Percentage of Children Served (National Goal=10%)	1	12%	10%	13%	10%

Budget Overview: continued**Early Head Start Child-Care Partnership/Expansion Grant:**

FY27: \$2,681,334

- Cost sharing and/or match: \$670,334
- Funded to serve 88 infants and toddlers

Additional Funding

- CACFP grant (State of Tennessee): \$400,000 for nutritionally balanced meals.
- City of Chattanooga Supplemental Funding: \$350,000 for Head Start staff compensation.
- City of Chattanooga ARPA Funding: \$220,000 for James A Henry Site pilot extended childcare support.

Future Challenges and Opportunities:**Foster Grandparent:**

- Public health concerns
- Climate and environmental issues
- Education and economic opportunity fluctuations. These factors may present challenges or opportunities due to our participants being 55 and older.

Head Start

- Building and Sustaining a Strong Workforce
- Chattanooga Head Start has an opportunity to continue attracting, developing, and retaining highly qualified and dedicated staff across all service areas. Investing in employee support, professional development, and a positive workplace culture will help strengthen staff capacity, promote continuity, and support high-quality services and meaningful relationships with children and families.

Vision:**Foster Grandparent:**

To improve lives, and strengthen communities and foster civic engagement through service and volunteering.

Head Start:

Transforming dreams into reality, one child, one family, one staff at a time.



City Planning

Mission:

The Department of Planning/Regional Planning Agency's primary objective is to support the vitality and livability of the Chattanooga and Hamilton County region through an emphasis on supporting existing communities and creating "great places." The department's work and expertise in the areas of transportation and land use/development form two essential building blocks, including visioning, policy-making and creating new tools (Zoning Ordinance/Subdivision Regulations) that shape how the region grows. The Department of Planning's work incorporates the policy setting and visioning that occurs at the regional level down to the implementation planning that occurs at the local level.

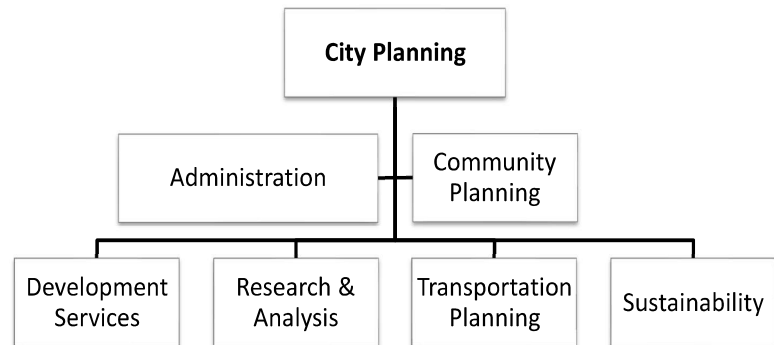
Description:

The Department of Planning/Regional Planning Agency general fund budget request includes the personnel costs and limited operational costs of the work associated with the priority services of the Department of Planning: sustainability and transportation planning implementation work.

This work is the bridge between planning and implementation, working with all City departments and external agencies to ensure long-range plans are implemented, bringing project implementation considerations into plan creation, and ensuring the vision, intention, and goals of plans are realized in project implementation.

These lines of work are embedded in the Department of Planning/Chattanooga-Hamilton County Regional Planning Agency. Working together, staff seek to address the goals outlined in the One Chattanooga Strategic Plan and Plan Chattanooga through a seamless provision of services.

www.chattanooga.gov/government/department-planning



Trends:

The Department of Planning's work continues the long-term, regional planning process through implementation with City departments and external partners. Those efforts are comprehensive and developed through a lens of:

- Sustainability and the recommendations of the Climate Action Plan; and
- Improving local infrastructure through improved project implementation processes

Budget Overview:

The FY27 budget represents the staffing and work program costs for two primary areas: transportation planning implementation and sustainability:

Transportation Planning Implementation - Chattanooga's transportation network is the foundation of building an excellent quality of life for all Chattanoogaans and a thriving regional economy. As part of the agency's Transportation Planning division, staff translates the transformative projects in the Regional Transportation Plan, Transportation Improvement Program, and other long-range transportation plans into smaller-scale implementation plans and leads them into implementation. The Transportation Planning division also works closely with City departments and external partners such as the Chattanooga Area Regional Transportation Authority (CARTA), to foster new sources of funding, support new street design concepts, support transportation project delivery, and coordinate expansion and interconnection of the street network through private development.

Sustainability - To respond to increasingly frequent extreme weather events and prepare for the continued effects of climate change, Chattanooga must proactively plan for and incorporate sustainability practices into all of our operations. Through the Climate Action Plan, the Sustainability program establishes comprehensive sustainability goals and works with departments to plan for and implement more resilient infrastructure and nimble responses to natural disasters, efficient City facilities to reduce our resource usage and operations cost, the infrastructure the City and broader Chattanooga region will need for the transition to electric vehicles, and other sustainability efforts that will preserve Chattanooga's well-known natural resources for future generations and establish Chattanooga as a regional and national leader in the emerging green economy.

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Administration	\$ 896,345	\$ 729,507	\$ 619,699	\$ 503,047
Strategic Capital Planning	408	40	-	-
Total Expenditures	\$ 896,754	\$ 729,546	\$ 619,699	\$ 503,047
Per Capita	\$ 4.87	\$ 3.90	\$ 3.24	\$ 2.59
Positions Authorized	8	8	5	5

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 770,697	\$ 695,402	\$ 500,491	\$ 526,096
Operating	126,057	34,144	119,208	(23,049)
Total Expenditures	\$ 896,754	\$ 729,546	\$ 619,699	\$ 503,047

Performance Measure(s)	One Chatt Goal	Actual 2025	Goal 2026	Actual 2026	Goal 2027
Percentage of missing middle/multifamily housing (non SFR) as part of total housing units permitted*	5	54%	50%	66%**	50%
*Metric is measured by calendar year, not fiscal year					
**As of March 2026					

Future Challenges and Opportunities:

The Department of Planning is the leading edge of planning for and addressing the overlapping challenges facing Chattanooga - caring for our aging infrastructure, building a resilient, sustainable city, identifying how to use our existing resources creatively and responsibly, and modeling innovative governance into the 21st century. The reduction in funding for the RPA from Hamilton County in FY27 limits flexibility within the Planning Department to achieve these goals, however it does provide an opportunity for the department to consolidate.

An opportunity for FY27 is to position the City to take advantage of future sustainable and transportation-related funding programs.

Vision:

Advancing Great Places



RPA

Chattanooga-Hamilton County
Regional Planning Agency



Community Engagement

www.chattanooga.gov/government



Mission:

To foster a stronger, more connected Chattanooga by advancing equity, belonging, and opportunity for all. Through education, outreach, and collaboration, we work to remove barriers, amplify diverse voices, and create meaningful pathways for engagement.

Description:

The Department of Community Engagement contains:

Community Engagement

Seeks to better engage our departments, collaborative partners, stakeholders and citizens to achieve long-term sustainable outcomes, processes, relationships, decision-making or implementation utilizing a framework of guiding approaches, principles and strategies.

Neighborhood Services

Maintains Chattanooga's neighborhoods by fostering community partnerships, cultivating neighborhood-based leadership, and engaging with neighbors to identify answers and solutions in order to maintain living environments that enhance the quality of life for all residents.

The Office of New Americans

Fosters connections between city government and diverse communities, empowering all residents to actively engage in civic life, ensures city government resources are accessible to all communities and responsive to their needs.



Trends:

The Department of Community Engagement continues to serve as an internal consultant to other city departments to support the development of an equity framework in their operations and actively engages all communities with city government. The City of Chattanooga remains committed to removing barriers, expanding opportunities, and ensuring resources and services are accessible to all communities to address their needs. The department continues to support local economic growth, affordable housing, entrepreneurship, closing the wealth gap, and education.

Budget Overview:

The Department of Community Engagement's budget supports three main areas:

- Community Engagement and Programs
- Neighborhood Services & Development
- Office of New Chattanoogaans

Performance Measure(s)	One Chatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Increase % MWOBE of Competitive Spend	2	2.55%	*	*	*

Note:

In FY26, the Department of Community Engagement was dissolved and operations were distributed to the Executive Branch. For FY27, previous budget operations for Community Engagement were absorbed into the Executive Branch.

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Administration	\$ 1,046,534	\$ -	\$ -	\$ -
Neighborhood Services	563,371	-	-	-
Total Expenditures	\$ 1,609,905	\$ -	\$ -	\$ -
Per Capita	\$ 8.68	\$ -	\$ -	\$ -
Positions Authorized	12	0	0	0

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 1,295,180	\$ -	\$ -	\$ -
Operating	314,725	-	-	-
Total Expenditures	\$ 1,609,905	\$ -	\$ -	\$ -

Future Challenges and Opportunities:

The launch of our new website and cutting-edge tech tools provides a dynamic digital gateway for community members to engage, share their perspectives, and participate in city decision-making. These platforms will transform community engagement by offering accessible, user-friendly ways for residents to stay informed, involved, and empowered—all while continuing to support our internal departments.

The use of a data-driven framework has allowed us to assess the growth and maturity of our associations, allowing us to be more strategic in providing support where needed. This supports the associations in enhancing their operations and ensures that community engagement efforts are measurable, transparent, and continuously improving. Our next step in supporting our associations will be providing leadership training through our leadership academy.

The internship program has been instrumental in fostering professional growth and workforce development. It provides students with opportunities to cultivate relevant skills, expand their professional networks, and gain hands-on experience in a dynamic environment. Simultaneously, departments benefit from fresh perspectives, innovative ideas, and creative problem-solving. Interns actively contribute to projects, address challenges, and offer valuable insights that enhance organizational initiatives. This program has served—and will continue to serve—as a strategic talent pipeline, supporting the recruitment and development of potential future employees.

The Builder’s Blueprint Program is a strategic initiative aimed at removing barriers for aspiring general contractors, equipping them with the necessary resources to establish and sustain successful businesses. The program provides comprehensive support, including financial counseling to enhance business financial management, access to capital for project funding, mentorship from industry professionals, and business management tools to improve operational efficiency and competitiveness.

Vision:

To welcome and engage all.



Economic Development



Mission:

Attract higher-paying jobs through targeted economic recruiting, grow household income for all Chattanoogaans via workforce development and skills-training, expand supportive housing resources, and develop affordable housing options for all Chattanoogaans.

Description:

The Department of Economic Development encompasses several key areas: Economic Development, Entrepreneurship, Workforce Development, Affordable Housing, Housing and Community Investment, Office of Homelessness and Supportive Housing, Real Property, Brownfields, Office of New Chattanoogaans, and the Office of Arts, Culture, and the Creative Economy.

www.chattanooga.gov/government/economic-development



Trends:

Like much of the country, Chattanooga is experiencing both increases in home sale prices and monthly rents. At the same time, Chattanooga's local labor market remains strong, with local unemployment just under 3%. The future is uncertain; recent mandates returned many area federal government workers back to the office from their prior remote work locations. More housing is also needed, especially a variety of housing types across different income levels.

Budget Overview:

The FY27 Economic Development budget aligns with Mayor Kelly's One Chattanooga Plan priorities, which include:

- Growing small businesses and collaborating with community partners to expand economic opportunities
- Providing workforce development opportunities and increasing the City's stock of affordable housing
- Housing individuals and families experiencing homelessness
- Expanding affordable housing inventory city-wide.

Performance Measure(s)	OneChatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Total number of individuals housed (Homeless & Supportive Housing)	3	429	300	382	300

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Administration	\$ 1,417,074	\$ 1,435,284	\$ 3,928,767	\$ 2,538,217
Economic Dev.	3,333	-	-	1,292,942
Economic Dev. Housing	-	37,000	5,356,943	5,389,379
Workforce Dev.	688,929	752,461	-	-
Arts, Culture & Creative Econ.	-	-	-	388,055
Special Events	-	-	-	806,547
Econ. Opportunity Housing Access	949	2,744	-	-
Homeless and Supportive Housing	2,472,006	2,871,688	3,007,464	1,816,775
Total Expenditures	\$ 4,582,290	\$ 5,099,177	\$ 12,293,174	\$ 12,231,915
Per Capita	\$ 24.89	\$ 27.26	\$ 64.20	\$ 63.00
Positions Authorized	31	34	31	42

Resources

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 2,438,659	\$ 2,979,740	\$ 3,162,485	\$ 4,524,450
Operating	2,143,632	2,119,437	9,130,689	7,707,465
Total Expenditures	\$ 4,582,290	\$ 5,099,177	\$ 12,293,174	\$ 12,231,915

Future Challenges and Opportunities:

Operationalize the new City of Chattanooga Small Business Resource Center (SBRC). Parking Friction: Limited free parking and street spots create a physical barrier for larger events and people trying to visit. Ecosystem Oversaturation: A crowded ESO landscape means a high risk of accidentally duplicating services if we aren't perfectly aligned with our partners.

Opportunities for SBRC: UTC Partnerships: Co-designing classes with UTC gives students real-world experience while providing the SBRC with extra hands. ESO Collaboration: Partnering with other organizations to fill gaps (e.g., peer learning circles, niche mini-bootcamps) without duplicating services. Targeted Programming: Launching a robust array of business workshops and office hours.

www.Chattanooga.works provides a digital labor market place where job seekers can apply for jobs in one place, employers can list jobs in one place, and 75+ local organizations can collaborate on the training and upskilling of Chattanoogaans.

Grow the Downpayment Assistance Program to assist new homeowners with affordable housing.

Expanding affordable housing inventory city-wide.

Vision:

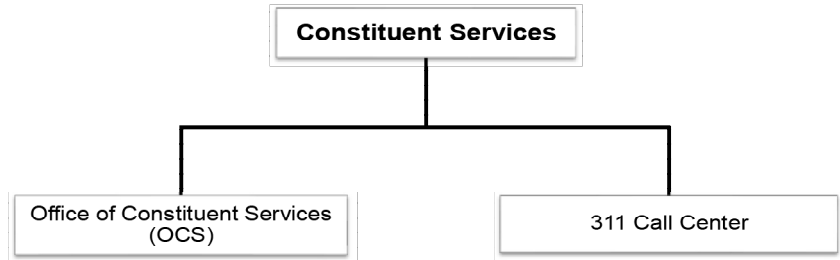
To foster economic growth and development throughout the City of Chattanooga.



Constituent Services



www.chattanooga.gov/government/office-constituent-services



Mission:

To facilitate open and responsive communication between the people of Chattanooga and their city government. We strive to efficiently resolve issues through connection, helping drive exceptional service across City government.

Description:

The Department of Constituent Services is comprised of the following divisions:

- **Office of Constituent Services (OCS):** We are committed to assist the City's constituents with concerns related to government services and policies. We serve as a liaison between the community and government offices and facilitate access to essential resources. We strive to enhance transparency, responsiveness and trust in public service.
- **The 311 Call Center:** Chattanooga's One Call for City Hall - simplifies citizen access to government by providing a single point of contact for all City services to help them navigate city services and programs.

Trends:

As the demand for constituent support continues to grow, Chattanoogaans have higher expectations of services and educational information. This requires more outreach, learning opportunities, and constituent contact across all forms of communication (Phone, Email, Web Service, Text Message, Social Media, and AI technology).

Budget Overview:

The Office of Constituent Services is committed to assist the City's constituents with concerns related to government services. FY26 sees the creation of this office within the Executive Branch. As the liaison between the community and government entities, we seek to facilitate access to essential resources.

The 311 Service Center seeks to provide a better customer service experience that delivers value to all Chattanoogaans. This year's budget focuses on expanding and adding new capabilities to the 311 Service Center in order to expand on the vision for the new created Department of Constituent Services.

Performance Measures	Chatt Goal	Actual FY25	Goal FY26	Actual FY26	Goal FY27
Number of visitors to the open data portal	7	207,006	*	*	*
Number of internal data portal logins	7	1,559	*	*	*
311 Call Center - Abandonment Rate	7	4.0%	*	*	*
311 Call Center - Average Wait Time (minutes)	7	0:46	*	*	*
311 Call Center - Number of calls observed with coaching provided on each month. (5 calls per agent per quarter or 60 each quarter)	7	204	*	*	*

* FY27 Budget and Goals are now within the Executive Branch

Note:

In FY25, the Department of Innovation Delivery & Performance (IDP) was dissolved, and operations were distributed to other City departments. The newly formed Department of Constituent Services now has 311 Call Center Operations. In FY26, previous budget operations for IDP were absorbed into the Executive Branch.

Department Summary

	Actual FY23/24	Actual FY24/25	Budget FY25/26	Budget FY26/27
Administration	\$ 659,390	\$ -	\$ -	\$ -
Office of Perf. Mgmt.	365,571	-	-	-
311 Call Center	1,119,725	-	-	-
Total Expenditures	\$ 2,144,687	\$ -	\$ -	\$ -
Per Capita	\$ 11.65	\$ -	\$ -	\$ -
Positions Authorized	27	0	0	-

Resources

	Actual FY23/24	Budget FY24/25	Budget FY25/26	Budget FY26/27
Personnel	\$ 1,819,887	\$ -	\$ -	\$ -
Operating	324,800	-	-	-
Total Expenditures	\$ 2,144,687	\$ -	\$ -	\$ -

* FY27 Budget and Goals are now within the Executive Branch

Future Challenges and Opportunities:

Our goal and challenge is to enhance our constituent response system, and improve cross-departmental coordination to ensure every constituent's concern is acknowledged, addressed and resolved in a transparent and timely manner. We are actively researching strategies, tools and partnerships to enhance the effectiveness of our office.

For the 311 Call Center, the primary challenge is to provide responsive and effective customer service while ensuring citizens are receiving city services offered through the City of Chattanooga.

The 311 Call Center is currently implementing a new Customer Relationship Management system that will allow for real-time status updates for constituents reporting or requesting a city service. This new system was implemented in FY26. The new system will allow for a more streamlined process between 311 and the City Departments that provide services to the constituents of the City of Chattanooga.

Vision:

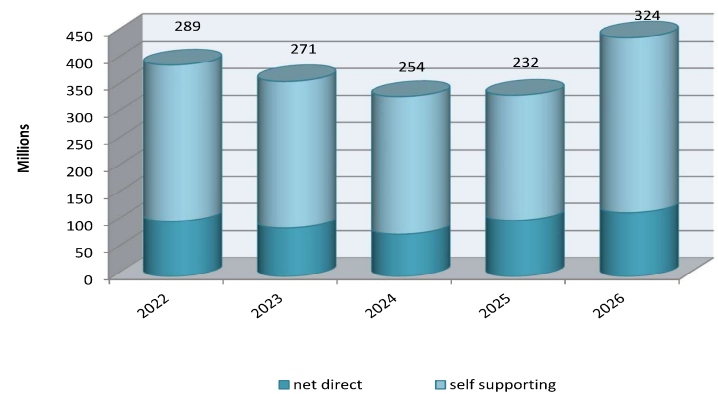
The vision is to implement durable and transferable solutions that make local government more connected, responsive, and effective for the people it serves. Within the 311 Call Center, the commitment is to enhance the quality of life for every constituent in the City of Chattanooga by providing premium services for everyone who visits, works, and/or lives in our City.



Debt Service Fund

Fiscal Year Ending June 30, 2027

**Outstanding Debt
Fiscal Year 2022-2026**



The Debt Service Fund was established to account for all principal and interest payments on the City's general long-term debt. This fund is accounted for using the modified accrual method of accounting. The long-term debt is composed of City of Chattanooga General Obligation Bonds, Notes Payable, and Leases. A majority of the outstanding debt is general obligation bonds. The debt can be either Direct Indebtedness, in which case an operating transfer is made from the General Fund for the maturity payments, or it can be an Indirect Indebtedness, with the supporting fund transferring funds for the maturities. The top right chart shows the history of the City's debt over the past five years and the relationship between Direct and Indirect Indebtedness.

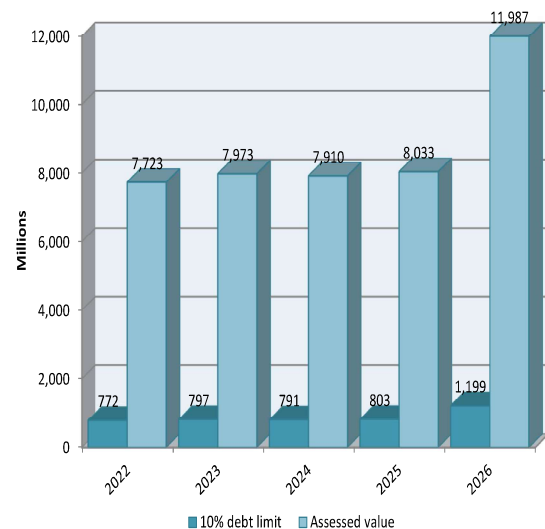
Gross outstanding indebtedness as of June 30, 2026 is \$445,836,850 with net direct indebtedness of \$117,604,069. This Gross outstanding amount includes a 30-year Chattanooga Downtown Redevelopment Lease Rental Revenue Bonds of \$23,539,000 with final payment due on October 1, 2029. Total authorized unissued debt from the State of Tennessee Revolving Loan Fund for sewer infrastructure improvements is \$28,804,751. Total authorized unissued General Obligation debt for capital projects is \$17,000,000.

The City government is authorized by the City Charter to issue bonds. Title 6, Chapter V, Article I, Section 6.107 of the Charter creates this authority and at the same time creates a debt limit.

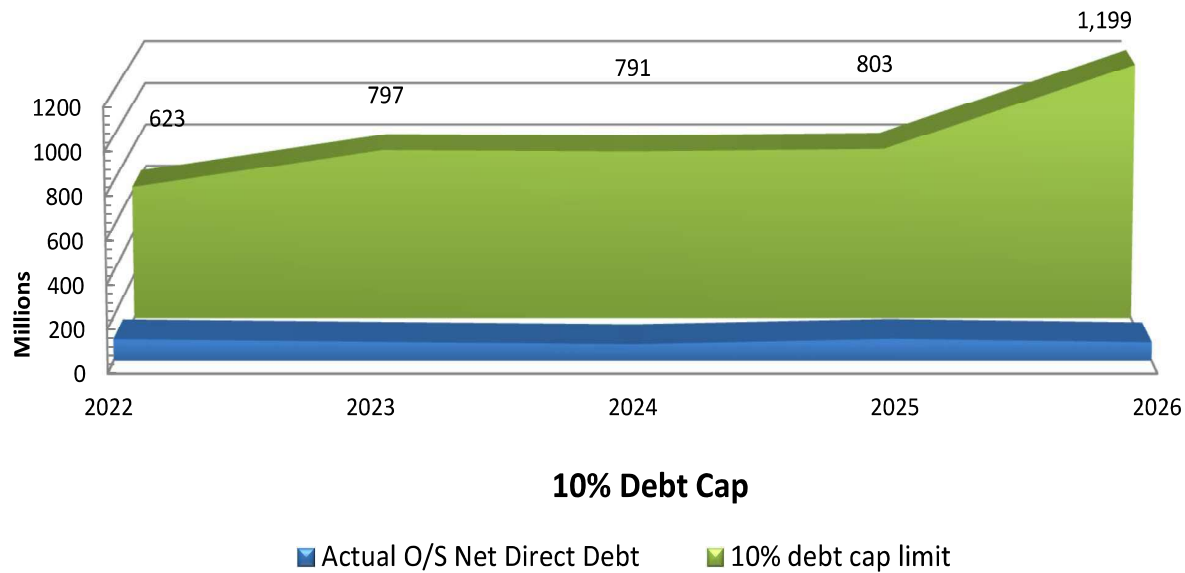
Sec.6.107. General Debt Limit. Hereafter no bonds shall be issued by the City of Chattanooga in such an aggregate amount as will create or increase the total bonded indebtedness of said City more than ten percent (10%) of the assessed valuation for the preceding year of all taxable property in said City.

The chart to your right shows the debt limit for the past five years, based upon the assessed property valuation for the same period of time. After viewing the debt limits imposed by the City Charter when considering the assessed property valuation, the bottom chart presented on the top of the next page compares the Net Direct Indebtedness with the 10% Debt Limit.

**General Obligation Debt Limit
Fiscal Year 2022-2026**



Actual Outstanding Debt vs Debt Limit Fiscal Year 2022-2026



The Net Direct Indebtedness is the Gross Indebtedness less the Self-Supporting Indebtedness and the Debt Service Fund Balance for each year. As is evidenced by the following chart, the City's Net Legal Debt Margin is very favorable.

In October 2000, the City entered a 30-year noncancelable capital lease with the Chattanooga Downtown Redevelopment Corporation (CDRC), formerly Southside Redevelopment Corporation, to fund design, acquisition, construction, and equipping of four Tourist Development Zone facilities totaling over 631,210 sq. ft. costing more than \$120M. The lease requires semi-annual payments sufficient for annual debt service on \$129M in revenue bonds issued by the Industrial Development Board (IDB) for CDRC, a non-profit. IDB bonds are backed by CDRC payments. Lease payments are funded by the city's share of a 1/4% county-wide sales tax increase, state incremental sales tax from the zone, and interest from a debt service reserve fund included in the bond issue. The City's lease obligation is \$18,106,516 as of June 30, 2026. The debt service reserve fund held by the fiscal agent is \$3,834,078, with interest applied to lease payments and used to retire debt near lease end.

In FY19, The CDRC sold the Chattanooga Hotel and authorized lease rental revenue refunding bonds: (i) \$32,235,000 Series 2018A (Tax-Exempt) to refund part of Series 2007 Bonds; (ii) \$16,655,000 Series 2018B (Taxable) to refund part of Series 2007 Bonds; (iii) \$28,200,000 Series 2018C (Taxable) to refund part of Series 2010 Bonds; and (iv) \$10,660,000 Series 2018D (Taxable). With the hotel's sale, related debt was retired and hotel income is no longer available.

In FY18, the City took a loan up to \$18.1 million from the State of TN Department of Environment and Conservation for sewer projects, including Wet Weather Combined Sewer Storage and Moccasin Bend Wastewater Treatment Plant solids optimization. The loan has a 1.53% interest rate and 20-year term. The City also financed golf carts for \$346,000 and tasers for \$625,799 through lease-purchase agreements.

In FY19, the City took a loan up to \$24 million from the State of TN Department of Environment and Conservation's Revolving Loan Fund for sewer upgrades at Moccasin Bend Wastewater Plant. The loan has a 2.05% interest rate and 20-year repayment. The City also issued Series 2018A, 2018B, and 2018C Bonds to refund part of Series 2010 Bonds.

In FY20, the City issued \$23,785,000 General Obligation Bonds, Series 2019A for FY18-FY20 to fund capital projects approved by council, including \$1,100,000 for Library upgrades, \$3,876,992 for City facilities, \$1,200,000 for fire equipment, \$15,589,145 for road improvements, and \$4,269,000 for Water Quality. The City also issued \$18,860,000 Series 2019B bonds to refund \$2,010,000 Series 2010A bonds maturing 2021-2030, and \$20,270,000 to refund Series 2010B bonds maturing 2021-2031.

In FY21, the City issued \$12,455,000 General Obligation Bonds, Series 2021A for FY21 and FY22 to fund council-approved capital projects, including \$2,700,000 for Fire equipment, \$2,900,000 for Police equipment and Training Center, \$4,760,000 for road improvements, and \$1,475,000 for YFD Center upgrades. The City also issued \$22,075,000 Series 2021B bonds to refund \$8,825,000 Series 2011A bonds maturing 2022-2026 and \$16,300,000 Series 2011B bonds maturing 2022-2027.

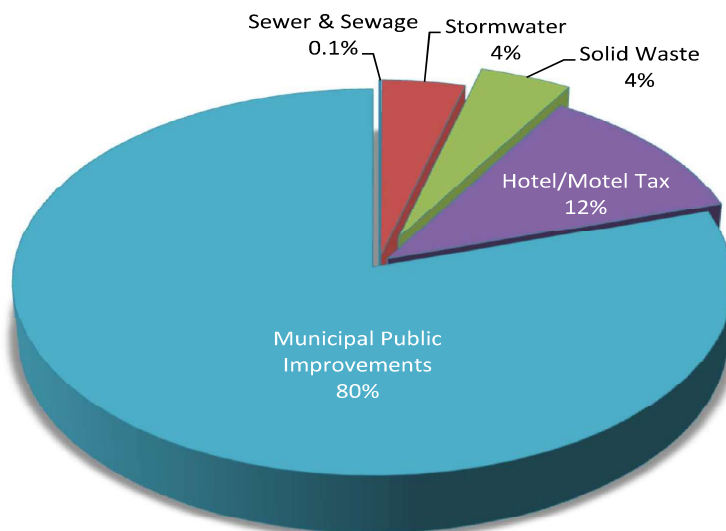
In FY24, the City issued \$41,995,000 General Obligation Bonds, Series 2023 for FY23 and FY24 capital projects approved by council, including \$14.3M for Fire equipment, \$4.25M for Police facilities, and \$26.45M for infrastructure.

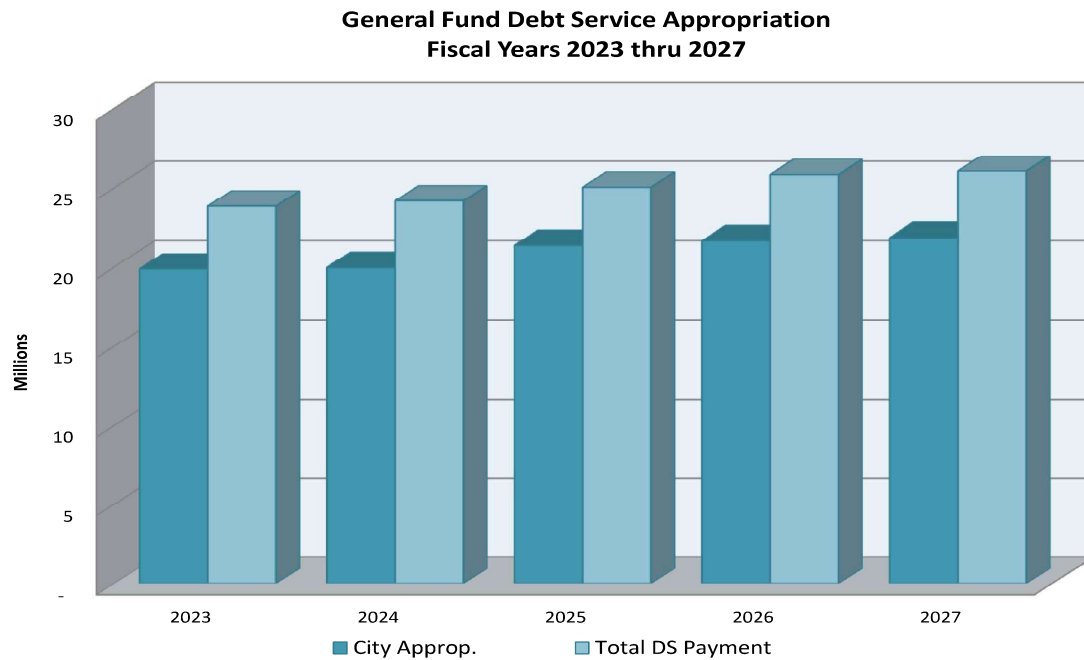
In FY26, the City issued \$35,420,000 General Obligation Bonds, Series 2026 for FY25 and FY26 capital projects approved by council, including \$7.9M for Fire equipment, \$3.5M for facilities, \$3.15M for Parks & Outdoors projects, \$18.45M for infrastructure, and \$7M for the Birchwood Landfill expansion. In FY28, the City plans to issue bonds for FY27 & FY28 capital projects approved by council.

Gross Outstanding Indebtedness of Chattanooga as of June 30, 2026 is \$445,836,850, reflecting financing decisions to meet long-term goals. The pie chart shows focus on Municipal Public Improvements General Obligation Bonds. All Sewer debt and 29% of other Municipal debt is self-supported.

The City is in an excellent position to issue additional debt if required for future projects. The operating transfer from the General Fund to pay the non-supported portion of the debt has remained fairly constant for the past five years, as reflected in the chart below. The balance of the total debt service comes from other funds.

**General Obligation Bond by Purpose
Fiscal Year 2026**





In FY2023, the General Fund appropriated \$19,878,455 which includes funding for current outstanding debt. The FY2023 capital budget included the use of bonds for projects totaling \$30,000,000.

In FY2024, the General Fund appropriated \$19,975,654 which includes funding for current outstanding debt. The FY2024 capital budget included the use of bonds for projects totaling \$15,000,000. The city sold bonds in the fall of 2023 to fund FY23 and FY24 capital budgets.

In FY2025, the General Fund appropriated \$21,367,399 which includes funding for current outstanding debt. The FY2025 capital budget included the use of bonds for projects totaling \$15,000,000.

In FY2026, the General Fund appropriated \$21,653,113 which includes funding for current outstanding debt. The FY2026 capital budget included the use of bonds for projects totaling \$25,000,000. The city sold bonds in 2026 to fund the FY25 and FY26 capital program totaling \$40,000,000.

In FY2027, the General Fund appropriated \$21,852,113 which includes funding for current outstanding debt. The FY2027 capital budget included the use of bonds for projects totaling \$17,000,000. The city plans to sell bonds in FY2028 to fund the FY27 and FY28 capital budgets.

Overlapping Debt

In addition to the City, the County has the power to issue debt and to levy taxes or cause taxes to be levied on taxable property in the City. As of unaudited June 30, 2026, the County had gross outstanding general obligation bonded debt of \$445,836,850. The percentage of County net indebtedness applicable to the City is 56.9815% or \$250,174,427. Also included in this section on Debt Service are schedules on Debt Ratios, Historical Debt Ratios, and an analysis of General Obligation Debt as of June 30, 2026.

Outstanding General Obligation Debt

General Obligation Bonds by Purpose	
Municipal Public Improvement(GenGovt)	\$ 130,246,871
Municipal Public Improvement Bonds(Sewer) ⁽¹⁾	118,218
Municipal Public Improvement Bonds(SoWa)	6,433,435
Municipal Public Improvement Bonds(WaQu)	5,756,475
Municipal Public Improvement Bonds(CDRC) ⁽²⁾	17,084,000
Total Bonded Indebtedness	\$ 159,638,999
Other Long-Term Indebtedness	
GASB 87 Leases	\$ 4,567,041
GASB 96 SBITAs	3,517,695
Business Obligation Capital Outlay Notes	278,113,115
Total Long-Term Indebtedness	\$ 286,197,851
Gross Direct Indebtedness	\$ 445,836,850
Less: Self-Supporting Indebtedness	
Sewer and Sewage Facilities Bonds ⁽³⁾	\$ 118,218
State Revolving Loan-CSO (ISS portion) ⁽⁵⁾	278,113,115
Municipal Public Improvement Bonds(SoWa) ⁽⁴⁾	6,433,435
Municipal Public Improvement Bonds(WaQu) ⁽⁴⁾	5,756,475
Municipal Revenue Bonds(CDRC)	17,084,000
Hotel/Motel Tax Revenue Pledge	16,515,113
Total Self Supporting Indebtedness	\$ 324,020,356
Debt Service Fund ⁽⁵⁾	4,212,425
Net Direct Indebtedness	\$ 117,604,069
Plus: Estimated Net Overlapping Indebtedness	250,174,427
Net Direct and Net Overlapping Indebtedness	\$ 367,778,496

- Note:**
- (1) Represents all outstanding bonded debt including Sewer and Sewage Facilities Bonds.
 - (2) Funding will be paid by revenues from incremental State sales tax and the city's Share of the 1/2% increase in the county-wide sales tax passed by county-wide referendum held in February 2004. This increase replaced the 1/2% city-only sales tax effective July 1, 2004.
 - (3) Sewer and Sewage Facilities Bonds have the pledge of unlimited ad valorem taxes on all taxable property in the City for their repayment. However, such bonds have been paid by the City from revenues derived from the operation of the City's System. This also represents 100 percent of the outstanding balance on a State revolving loan, which will be paid by the City from revenues derived from the operations of the City's Interceptor Sewer System.
 - (4) \$142,436,781 represents the outstanding balance of 2013, 2014, 2015, 2017, 2019, 2021, 2023 and 2026 Municipal Public Improvement Bonds of which \$6,433,435 is related to Stormwater and \$5,756,475 is related to Solid Waste, which will be paid by the city from the revenue derived from the operations of these funds.
 - (5) This represents unaudited Fund Balance at June 30, 2026.

Debt Ratios

	Amount of Indebtedness	Per Capita ¹	Percentage of Assessed Valuation ²	Percentage of Full Valuation ³
Gross Direct Indebtedness ⁴	\$ 445,836,850	\$ 2,296	3.72%	1.18%
Net Direct Indebtedness ⁴	117,604,069	606	0.98%	0.31%
Gross Direct and Net Overlapping Indebtedness ⁵	563,440,919	2,902	4.70%	1.50%
Net Direct and Net Overlapping Indebtedness ⁵	367,778,496	1,894	3.07%	0.98%
Per Capita Assessed Valuation ¹	\$61,743 *			
Per Capita Full Valuation ¹	\$193,943 *			

*Based on 2026 population estimate.

Notes:

- (1) The City's population in 2026 was estimated at 194,144.
- (2) The City's preliminary assessed valuation of taxable property as of June 30, 2026 was \$11,673,475,025.
- (3) The City's estimated full valuation of taxable property as of June 30, 2026 was \$37,077,250,843.
- (4) See "Historical Debt Ratios" under this section.
- (5) The County's net overlapping indebtedness is \$439,045,000. The City's share is \$250,174,427 (56.9815%).
- (6) Direct and overlapping includes \$16,515,113 of self-supporting governmental debt and \$307,505,243 of self-supporting enterprise debt.

<u>Ratio</u>	<u>Requirement</u>	<u>Actual</u>
General Fund Balance Requirement	> 15%	41.65%
Average Life of Total Debt	< 10 Years	9.51
Percentage of Principal Paid within 10 Years	> 50%	78.10%
Per Capita Debt/Per Capita Income	< 4%	0.77%
Per Capita Debt/Per capita Assessed Value	< 4%	0.73%
Debt Service/General Government Operation Expense	< 10%	5.90%

		Standard &		
Ranking	City	Fitch	Poor's	Moody's
1	Metro Nashville		AA+	Aa2
2	Memphis	AA	AA	Aa2
3	Knoxville	AAA	AAA	Aa1
4	Chattanooga	AAA	AA+	
5	Clarksville	AAA		Aa2
6	Murfreesboro		AA	Aa1
7	Franklin		AAA	Aaa
8	Johnson City	AAA	AA	Aa2
9	Jackson			Aa2
10	Smyrna		AAA	Aaa
	Hamilton County	AAA	AAA	Aaa

Future Capital Financing

Each year the City develops and formally adopts a long range, five year capital improvement program (CIP). Annually, as part of the CIP process, City departments are asked to review and prioritize their capital needs for the next five years. The capital projects for the first fiscal year of the five year CIP form the basis of the capital budget for that fiscal year. When the capital budget projects are finalized for the fiscal year, those projects are formally adopted by the City Council. The capital budget is funded each year from a variety of sources including debt proceeds, City appropriations, and Federal and State aid. Since departmental needs often change over time, the CIP is considered preliminary and is subject to change until a capital budget is formally adopted by the City Council for a given fiscal year.

Department	2027	2028	2029	2030	2031
General Governmental					
General Government	\$ 4,835,000	\$ 4,900,000	\$ 7,800,000	\$ 8,700,000	\$ 3,700,000
Community Development	700,000	1,000,000	2,000,000	2,000,000	3,000,000
Police Department	350,000	250,000	500,000	500,000	500,000
Fire Department	3,075,000	5,500,000	3,000,000	3,000,000	3,000,000
Public Works	18,126,636	22,750,000	20,500,000	18,000,000	16,000,000
Parks and Outdoors	5,995,000	22,050,000	6,150,000	5,950,000	4,150,000
Economic Development	330,000	180,000	-	-	-
General Governmental Total	\$ 33,411,636	\$ 56,630,000	\$ 39,950,000	\$ 38,150,000	\$ 30,350,000
Enterprise					
Fleet	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,300,000	\$ 10,200,000
Solid Waste	4,400,000	5,000,000	-	-	-
Stormwater	17,497,731	15,300,000	17,725,000	13,600,000	13,700,000
Wastewater	103,800,000	98,600,000	58,500,000	33,000,000	30,000,000
Enterprise Total	\$ 133,697,731	\$ 126,900,000	\$ 84,225,000	\$ 54,900,000	\$ 53,900,000
Grand Total	\$ 167,109,367	\$ 183,530,000	\$ 124,175,000	\$ 93,050,000	\$ 84,250,000

Other Long-Term Indebtedness

As of June 30, 2026, the City had the following other outstanding long-term indebtedness.

	Outstanding Amount	Issue Dated	Maturity
State of Tennessee Revolving Loan 2007-204	\$ 4,140,979	06/06/2007	09/20/2031
State of Tennessee Revolving Loan 2011-289	11,404,602	11/01/2011	08/20/2037
State of Tennessee Revolving Loan 2012-307	18,863,232	06/25/2013	06/25/2038
State of Tennessee Revolving Loan 2013-318	38,584,675	06/18/2014	11/20/2037
State of Tennessee Revolving Loan 2016-357	34,427,218	02/08/2016	02/08/2039
State of Tennessee Revolving Loan 2018-405	696,669	11/07/2017	05/20/2041
State of Tennessee Revolving Loan 2018-406	14,085,072	11/28/2017	11/28/2040
State of Tennessee Revolving Loan 2019-428	2,235,919	12/06/2018	12/06/2040
State of Tennessee Revolving Loan 2019-429	15,770,519	12/06/2018	12/06/2040
State of Tennessee Revolving Loan 2018-406-01	23,026,710	10/10/2019	05/20/2041
State of Tennessee Revolving Loan 2020-440	11,093,862	11/24/2020	06/20/2040
State of Tennessee Revolving Loan 2023-478	14,101,387	10/09/2023	10/09/2043
WIFA Loan	89,682,271	11/29/2022	09/01/2061
2022 Golf Course Capital Lease	231,776	06/15/2022	05/15/2028
Total	\$ 278,344,891		

City of Chattanooga, Tennessee
General Obligation Self Supporting Bonded Debt Service Requirements
As of June 30, 2026
Sewer & Sewage Facilities Bonds
Municipal Public Improvement Bonds (Water Quality and Solid Waste)
State Revolving Loan (CSO Water Quality and Interceptor Sewer)
Chattanooga Downtown Redevelopment Corporation

<u>Fiscal</u> <u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	\$ 20,024,321	\$ 3,322,444	\$ 23,346,765
2028	19,591,957	2,862,814	22,454,771
2029	17,277,685	2,412,850	19,690,535
2030	13,153,527	2,048,155	15,201,682
2031	13,346,654	1,815,942	15,162,596
2032	12,360,375	1,602,309	13,962,684
2033	12,324,898	1,415,993	13,740,891
2034	12,503,274	1,227,946	13,731,220
2035	12,442,758	1,037,083	13,479,841
2036	12,626,793	853,048	13,479,841
2037	12,813,680	666,161	13,479,841
2038	8,838,257	495,115	9,333,372
2039	6,461,277	399,796	6,861,073
2040	6,549,226	311,847	6,861,073
2041	6,489,388	222,579	6,711,967
2042	4,747,665	143,171	4,890,836
2043	1,489,923	80,677	1,570,600
2044	1,516,954	39,063	1,556,017
2045	1,462,975	12,578	1,475,553
Total	\$ 196,021,587	\$ 20,969,569	\$ 216,991,156

Includes CDRC (Southside) Capital Lease of \$18,106,516 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2026 consists \$28,804,751 from State Revolving Loan Fund for Sewer infrastructure and \$17,000,000 General Obligation Bonds to fund FY27 capital projects.

City of Chattanooga, Tennessee
General Obligation Debt Service Requirements-General Government
As of June 30, 2026

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	\$ 18,973,484	\$ 5,961,498	\$ 24,934,982
2028	16,659,413	5,087,222	21,746,635
2029	16,654,413	4,355,752	21,010,165
2030	12,904,413	3,631,955	16,536,368
2031	12,855,288	2,986,839	15,842,127
2032	6,650,288	2,442,307	9,092,595
2033	5,405,288	2,154,351	7,559,639
2034	5,405,284	1,897,519	7,302,803
2035	4,062,000	1,640,688	5,702,688
2036	4,062,000	1,434,944	5,496,944
2037	4,057,000	1,229,325	5,286,325
2038	4,057,000	1,026,475	5,083,475
2039	4,057,000	823,625	4,880,625
2040	4,057,000	620,775	4,677,775
2041	4,057,000	417,925	4,474,925
2042	2,110,000	263,750	2,373,750
2043	2,110,000	158,250	2,268,250
2044	2,110,000	52,750	2,162,750
Total	<u>\$ 130,246,871</u>	<u>\$ 36,185,949</u>	<u>\$ 166,432,820</u>

Does not includes CDRC (Southside) Capital Lease of \$18,106,516 which is supported by local-option sales tax. Total authorized unissued debt at June 30, 2026 consists \$28,804,751 from State Revolving Loan Fund for Sewer infrastructure and \$17,000,000 General Obligation Bonds to fund FY27 capital projects.

CITY OF CHATTANOOGA, TENNESSEE
ANALYSIS OF GENERAL OBLIGATION DEBT
June 30, 2026

GOVERNMENTAL ACTIVITIES									
Serial Bonds:									
Tax Supported									
2013 Series General Improvement Bond	\$ 5,245,000	\$ 177,747	\$ -	\$ 1,315,000	\$ -	\$ 3,930,000	\$ 1,310,000	\$ 131,000	
2014 Municipal Public Improvement Refunding	1,393,554	31,322	-	699,596	-	693,958	693,958	10,414	
2015 Series A GO Bond	11,280,000	517,000	-	1,880,000	-	9,400,000	1,880,000	423,000	
2015 Series B Refunding GO Bond	8,790,000	296,975	-	2,205,000	-	6,585,000	2,215,000	186,475	
2017 Series A GO Bond	3,270,000	163,500	-	545,000	-	2,725,000	545,000	136,250	
2017 Series B Refunding GO Bond	2,330,000	116,500	-	2,330,000	-	-	-	-	
2019 Series A GO Bond	12,089,588	550,748	-	1,343,288	-	10,746,300	1,343,288	483,584	
2019 Series B Refunding GO Bond	2,885,000	130,350	-	285,000	-	2,600,000	290,000	116,100	
2021 Series A GO Bond	8,715,000	404,625	-	1,245,000	-	7,470,000	1,245,000	342,375	
2021 Series B Refunding GO Bond	4,260,000	164,750	-	1,930,000	-	2,330,000	1,970,000	67,250	
2023 Series GO Bond	40,145,000	2,107,700	-	2,115,000	-	38,030,000	2,115,000	1,959,663	
2026 Series GO Bond	-	570,656	29,221,500	-	-	29,221,500	1,951,125	1,412,297	
Total tax supported bonds	\$ 100,403,142	\$ 5,231,873	\$ 29,221,500	\$ 15,892,884	\$ -	\$ 113,731,758	\$ 15,558,371	\$ 5,268,408	
Self Supported									
2013 Series Hotel-Motel Tax Pledge	\$ 2,005,000	\$ 67,891	\$ -	\$ 505,000	\$ -	\$ 1,500,000	\$ 500,000	\$ 50,000	
2014 Series Hotel Motel Refunding	401,007	8,994	-	200,894	-	200,113	200,113	2,990	
2019 Series B Hotel Motel Refunding	9,290,000	430,850	-	35,000	-	9,255,000	35,000	429,100	
2021 Series B Hotel Motel Refunding	8,060,000	340,500	-	2,500,000	-	5,560,000	2,680,000	211,000	
Total self supported bonds	\$ 19,756,007	\$ 848,235	\$ -	\$ 3,240,894	\$ -	\$ 16,515,113	\$ 3,415,113	\$ 693,090	
Total serial bonds	\$ 120,159,149	\$ 6,080,108	\$ 29,221,500	\$ 19,133,778	\$ -	\$ 130,246,871	\$ 18,973,484	\$ 5,961,498	
Total governmental activities	\$ 120,159,149	\$ 6,080,108	\$ 29,221,500	\$ 19,133,778	\$ -	\$ 130,246,871	\$ 18,973,484	\$ 5,961,498	

CITY OF CHATTANOOGA, TENNESSEE
ANALYSIS OF GENERAL OBLIGATION DEBT
June 30, 2026

	Outstanding June 30, 2025	Interest Pd FY 2026	Issued FY 2026	Retired FY 2026	Refunded FY 2026	Outstanding June 30, 2026	Maturing FY 2027	Interest Payable FY 2027
BUSINESS TYPE ACTIVITIES:								
Interceptor Sewer System:								
Serial Bonds:								
2014 Municipal Public Improvement Refunding	\$ 237,081	\$ 5,322	\$ -	\$ 118,863	\$ -	\$ 118,218	\$ 118,218	\$ 1,769
Total serial bonds	\$ 237,081	\$ 5,322	\$ -	\$ 118,863	\$ -	\$ 118,218	\$ 118,218	\$ 1,769
Notes Payable:								
2007-204 State Revolving Loan	\$ 4,863,355	\$ 126,492	\$ -	\$ 722,376	\$ -	\$ 4,140,979	\$ 742,788	\$ 106,080
2011-289 State Revolving Loan	12,307,146	237,900	-	902,544	-	11,404,602	920,760	219,684
2012-307 State Revolving Loan	20,400,588	226,524	-	1,537,366	-	18,863,232	1,555,128	208,752
2013-318 State Revolving Loan	41,627,167	671,952	-	3,042,492	-	38,584,675	3,093,684	620,760
2016-357 State Revolving Loan	36,365,554	473,700	-	1,938,336	-	34,427,218	1,963,500	448,536
2018-405 State Revolving Loan	737,925	11,004	-	41,256	-	696,669	41,892	10,368
2018-406 State Revolving Loan	14,866,180	221,904	-	771,108	-	14,085,072	782,988	210,024
2019-428 State Revolving Loan	2,352,079	48,516	292,247	408,407	-	2,235,919	118,560	46,116
2019-429 State Revolving Loan	15,192,041	313,530	631,871	53,393	-	15,770,519	647,880	317,232
2018-406-01 State Revolving Loan	24,431,454	278,328	-	1,404,744	-	23,026,710	1,421,268	261,804
2020-440 State Revolving Loan	6,919,049	45,057	4,174,813	-	-	11,093,862	523,233	67,672
2023-478 State Revolving Loan	-	122,212	14,101,387	-	-	14,101,387	546,494	366,636
WIFIA Loan	-	644,467	89,682,271	-	-	89,682,271	-	3,295,861
Total notes payable	\$ 180,052,538	\$ 3,421,586	\$ 108,882,589	\$ 10,822,012	\$ -	\$ 278,113,115	\$ 12,358,175	\$ 6,179,525
Total Interceptor Sewer System	\$ 180,289,619	\$ 3,426,908	\$ 108,882,589	\$ 10,940,875	\$ -	\$ 278,231,333	\$ 12,476,393	\$ 6,181,294
Solid Waste Fund:								
Serial Bonds:								
2014 Municipal Public Improvement Refunding	\$ 472,049	\$ 10,616	\$ -	\$ 237,114	\$ -	\$ 234,935	\$ 234,935	\$ 3,529
2017 Series B Refunding GO Bond	400,000	20,000	-	400,000	-	-	-	-
2026 Series GO Bond	-	-	6,198,500	-	-	6,198,500	413,875	299,578
Total serial bonds	\$ 872,049	\$ 30,616	\$ 6,198,500	\$ 637,114	\$ -	\$ 6,433,435	\$ 648,810	\$ 303,107
Total Solid Waste & Sanitation Fund	\$ 872,049	\$ 30,616	\$ 6,198,500	\$ 637,114	\$ -	\$ 6,433,435	\$ 648,810	\$ 303,107

CITY OF CHATTANOOGA, TENNESSEE
ANALYSIS OF GENERAL OBLIGATION DEBT
June 30, 2026

	Outstanding June 30, 2025	Interest Pd FY 2026	Issued FY 2026	Retired FY 2026	Refunded FY 2026	Outstanding June 30, 2026	Maturing FY 2027	Interest Payable FY 2027
Stormwater Fund								
Serial Bonds:								
2013 Water Quality Bonds	\$ 1,420,000	\$ 48,147	\$ -	\$ 355,000	\$ -	\$ 1,065,000	\$ 355,000	\$ 35,500
2014 Municipal Public Improvement Refunding	116,307	2,621	-	58,533	-	57,774	57,774	871
2015 Series A Water Quality GO Bond	3,240,000	148,500	-	540,000	-	2,700,000	540,000	121,500
2017 Series B Refunding GO Bond	115,000	5,750	-	115,000	-	-	-	-
2019 Series A Water Quality GO Bond	2,175,414	99,102	-	241,713	-	1,933,701	241,713	87,017
Total serial bonds	\$ 7,066,721	\$ 304,120	\$ -	\$ 1,310,246	\$ -	\$ 5,756,475	\$ 1,194,487	\$ 244,888
Total Stormwater Fund	\$ 7,066,721	\$ 304,120	\$ -	\$ 1,310,246	\$ -	\$ 5,756,475	\$ 1,194,487	\$ 244,888
Total Business-Type Activities	\$ 188,228,389	\$ 3,761,644	\$ 115,081,089	\$ 12,888,235	\$ -	\$ 290,421,243	\$ 14,319,690	\$ 6,729,289
TOTAL GENERAL OBLIGATION DEBT	\$ 308,387,538	\$ 9,841,752	\$ 144,302,589	\$ 32,022,013	\$ -	\$ 420,668,114	\$ 33,293,174	\$ 12,690,786

CITY OF CHATTANOOGA, TENNESSEE
ANALYSIS OF GENERAL OBLIGATION DEBT
June 30, 2026

PRIMARY GOVERNMENT REVENUE BONDS AND OTHER DEBTS									
Electric Power Board									
	Outstanding June 30, 2025	Interest Pd FY 2026	Issued FY 2026	Retired FY 2026	Refunded FY 2026	Outstanding June 30, 2026	Maturing FY 2027	Interest Payable FY 2027	
Revenue Bonds:									
2015A Electric System Revenue Bonds	\$ 12,485,000	\$ -	\$ -	\$ 12,485,000	\$ -	\$ -	\$ -	\$ -	
2015B Electric System Revenue Bonds	1,520,000	-	-	1,520,000	-	-	-	-	
2015C Electric System Revenue Bonds	950,000	-	-	950,000	-	-	-	-	
2021 Electric System Revenue Bonds	71,080,000	-	-	-	-	71,080,000	-	1,741,300	
2023 Electric System Revenue Bonds	112,125,000	-	-	-	-	112,125,000	-	5,606,250	
2025 Electric System Refunding Revenue Bonds	145,900,000	-	-	-	-	145,900,000	14,530,000	6,689,583	
Total revenue bonds	\$ 344,060,000	\$ -	\$ -	\$ 14,955,000	\$ -	\$ 329,105,000	\$ 14,530,000	\$ 14,037,133	
Notes Payable:									
Electric Line of Credit	\$ -					\$ -	\$ -	\$ -	
Total notes payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Electric Power Board	\$ 344,060,000	\$ -	\$ -	\$ 14,955,000	\$ -	\$ 329,105,000	\$ 14,530,000	\$ 14,037,133	
Chatt Downtown Redevelopment Corporation:									
Revenue Bonds:									
2018A IDB Rev Refunding 2007 Bonds	\$ 23,539,000	\$ 660,124	\$ -	\$ 6,455,000	\$ -	\$ 17,084,000	\$ 6,665,000	\$ 555,230	
Total Chatt. Downtown Redev. Corp.	\$ 23,539,000	\$ 660,124	\$ -	\$ 6,455,000	\$ -	\$ 17,084,000	\$ 6,665,000	\$ 555,230	
Total Primary Government	\$ 675,986,538	\$ 10,501,876	\$ 144,302,589	\$ 53,432,013	\$ -	\$ 766,857,114	\$ 54,498,174	\$ 27,283,149	

ANALYSIS OF GENERAL OBLIGATION DEBT
June 30, 2026

COMPONENT UNITS

Metropolitan Airport Authority:

Revenue Bonds:

2020 Tax Exempt Garage

2020 Taxable Garage

Total revenue bonds

Note payable:

Titan Aviation Note

Total Metropolitan Airport Authority

Total Component Units

	Outstanding June 30, 2025	Interest Pd FY 2026	Issued FY 2026	Retired FY 2026	Refunded FY 2026	Outstanding June 30, 2026	Maturing FY 2027	Interest Payable FY 2027
\$	12,992,127	\$ 289,615	\$ -	\$ 702,933	\$ -	\$ 12,289,194	\$ 740,614	\$ 272,863
	2,673,514	69,984	-	504,399	-	2,169,115	520,235	55,283
\$	15,665,641	\$ 359,599	\$ -	\$ 1,207,332	\$ -	\$ 14,458,309	\$ 1,260,849	\$ 328,146
\$	162,104	\$ -	\$ -	\$ 107,465	\$ -	\$ 54,639	\$ 54,639	\$ -
\$	15,827,745	\$ 359,599	\$ -	\$ 1,314,797	\$ -	\$ 14,512,948	\$ 1,315,488	\$ 328,146
\$	15,827,745	\$ 359,599	\$ -	\$ 1,314,797	\$ -	\$ 14,512,948	\$ 1,315,488	\$ 328,146

History of General Obligation Debt

The following table sets forth all outstanding general obligation bond and note indebtedness of the city at the end of the fiscal years 2021/22 through 2025/26, less applicable exclusions, adjusted to reflect the City's applicable share of County debt.

	2022	2023	2024	2025	2026
General Obligation Bonds by Purpose					
Sewer and Sewage Facilities	\$ 601,806	\$ 478,876	\$ 357,300	\$ 237,081	\$ 118,218
Municipal Public Improvement	142,783,195	124,831,125	148,557,700	128,097,918	142,436,781
Total Bonded Indebtedness	\$ 143,385,001	\$ 125,310,001	\$ 148,915,000	\$ 128,334,999	\$ 142,554,999
Revenue Bonds by Purpose					
CDRC Revenue Bonds	\$ 44,460,000	\$ 32,634,000	\$ 29,689,000	\$ 23,539,000	\$ 17,084,000
Total Revenue Bonded Indebtedness	\$ 44,460,000	\$ 32,634,000	\$ 29,689,000	\$ 23,539,000	\$ 17,084,000
Other Long-Term Indebtedness					
General Obligation Capital Outlay Notes	\$ 201,291,242	\$ 200,463,951	\$ 191,227,857	\$ 180,052,538	\$ 278,113,115
Tennessee Municipal Bond Fund	3,752,533	1,877,310	-	-	-
Leases & SBITAs	455,510	3,760,347	7,863,014	15,788,013	8,084,736
Gross Direct Indebtedness	\$ 393,344,286	\$ 364,045,609	\$ 377,694,871	\$ 347,714,550	\$ 445,836,850
Less: Self-Supporting Indebtedness	\$ 288,907,569	\$ 271,311,102	\$ 253,927,851	\$ 253,927,851	\$ 324,020,356
Debt Service Fund	2,671,339	3,049,424	3,243,491	3,687,491	4,212,425
Net Direct Indebtedness	\$ 101,765,378	\$ 89,685,083	\$ 120,523,529	\$ 90,099,208	\$ 117,604,069
Plus: Estimated Net Overlapping Indebtedness	\$ 212,376,097	\$ 178,761,787	\$ 154,717,541	\$ 271,345,305	\$ 250,174,427
Net Direct and Overlapping Indebtedness	\$ 314,141,475	\$ 268,446,870	\$ 275,241,070	\$ 361,444,513	\$ 367,778,496

CITY OF CHATTANOOGA
HISTORICAL DEBT RATIOS

For fiscal year ending June 30, 2026 (unaudited)

Year ended June 30	2018	2019	2020	2021	2022	2023	2024	2025	2026
Estimated population ⁽¹⁾	179,139	180,557	182,799	184,561	185,442	184,086	187,030	191,496	194,144
Appraised property valuation	\$ 18,515,514,113	\$ 18,964,225,231	\$ 23,200,776,303	\$ 19,899,791,161	\$ 24,548,314,465	\$ 25,224,433,549	\$ 25,970,370,709	\$ 26,722,870,994	\$ 37,652,780,347
Assessed property valuation	\$ 5,917,809,652	\$ 6,027,489,565	\$ 6,100,604,893	\$ 6,234,412,936	\$ 7,722,694,431	\$ 7,972,736,488	\$ 7,909,925,858	\$ 8,032,884,545	\$ 11,987,096,968
Gross indebtedness (2)	\$ 421,599,947	\$ 388,039,735	\$ 384,056,285	\$ 398,108,499	\$ 393,344,286	\$ 364,045,609	\$ 335,699,871	\$ 338,536,670	\$ 445,836,850
Less: Self-supporting indebtedness ⁽³⁾	283,502,826	266,592,168	260,612,579	290,096,186	288,907,677	271,311,101	253,927,851	231,523,395	324,020,356
Debt Service Fund	2,990,089	3,049,310	2,118,813	2,396,142	2,671,339	3,049,423	3,243,491	3,687,491	4,212,425
Net direct indebtedness	\$ 135,107,032	\$ 118,398,257	\$ 121,324,893	\$ 105,616,171	\$ 101,765,270	\$ 89,685,085	\$ 78,528,529	\$ 103,325,784	\$ 117,604,069
Plus: Estimated net overlapping indebtedness	204,647,086	183,016,242	161,569,272	167,399,967	212,376,097	178,761,786	154,717,541	271,345,305	250,174,427
Net direct and overlapping indebtedness	\$ 339,754,118	\$ 301,414,499	\$ 282,894,165	\$ 273,016,138	\$ 314,141,367	\$ 268,446,871	\$ 233,246,070	\$ 374,671,089	\$ 367,778,496
Gross debt per capita	\$ 2,353.48	\$ 2,149.13	\$ 2,100.98	\$ 2,157.06	\$ 2,121.12	\$ 1,977.58	\$ 1,794.90	\$ 1,767.85	\$ 2,296.42
Net direct debt per capita	754.20	655.74	663.71	572.26	548.77	487.19	419.87	539.57	605.76
Net direct and overlapping debt per capita	1,896.59	1,669.36	1,547.57	1,479.27	1,694.01	1,458.27	1,247.11	1,956.55	1,894.36
Gross debt to appraised valuation	2.28%	2.05%	1.66%	2.00%	1.60%	1.44%	1.29%	1.27%	1.18%
Net direct debt to appraised valuation	0.73%	0.62%	0.52%	0.53%	0.41%	0.36%	0.30%	0.39%	0.31%
Net direct debt and overlapping debt to appraised valuation	1.83%	1.59%	1.22%	1.37%	1.28%	1.06%	0.90%	1.40%	0.98%
Gross debt to assessed valuation	7.12%	6.44%	6.30%	6.39%	5.09%	4.57%	4.24%	4.21%	3.72%
Net direct debt to assessed valuation	2.28%	1.96%	1.99%	1.69%	1.32%	1.12%	0.99%	1.29%	0.98%
Net direct and overlapping debt to assessed valuation	5.74%	5.00%	4.64%	4.38%	4.07%	3.37%	2.95%	4.66%	3.07%

(1) Population figures for all years are estimates.

(2) Gross indebtedness excludes revenue bonds payable by the Electric Power Board of Chattanooga and the Metropolitan Airport Authority.

(3) The self-supporting debt includes Sewer Bonds and municipal public improvement bonds supported by Hotel Motel taxes, CDRC capital lease, HUD Sec. 108 Notes.

Debt Service Fund Revenues

Fiscal Years 2024-2027

Revenue Source	Actual FY 23/24	Actual FY 24/25	Budget FY 25/26	Budget FY 26/27	Budget Inc/(Dec)	% Change FY 26/27	% of Total
General Fund	\$ 19,975,645	\$ 21,366,399	\$ 21,653,113	\$ 21,853,113	\$ 200,000	0.92	83.90
Golf Courses	85,566	85,566	85,566	85,566	-	0.00	0.33
City Hotel/Motel Tax	4,005,327	4,029,452	4,090,128	4,109,203	19,075	0.47	15.78
CDBG (Fannie Mae Loan)	310,006	-	-	-	-	0.00	0.00
Total Debt Service Fund	\$24,376,544	\$25,481,417	\$25,828,807	\$26,047,882	\$219,075	0.85	100.00
Grand Total	\$24,376,544	\$25,481,417	\$25,828,807	\$26,047,882	\$219,075	0.85	100.00

Debt Service Fund Expenditures

Fiscal Years 2024-2027

Expenditures	Actual FY 23/24	Actual FY 24/25	Budget FY 25/26	Budget FY 26/27	Budget Inc/(Dec)	% Change FY 26/27	% of Total
Principal	\$ 18,326,185	\$ 18,615,944	\$ 19,213,240	\$ 19,055,494	(157,746)	(0.82)	73.16
Interest	5,843,120	6,416,719	6,515,567	6,892,388	376,821	5.78	26.46
Service Charges	13,171	4,754	100,000	100,000	-	0.00	0.38
Total Debt Service Fund	\$24,182,476	\$25,037,417	\$25,828,807	\$26,047,882	\$219,075	0.85	100.00
Grand Total	\$24,182,476	\$25,037,417	\$25,828,807	\$26,047,882	\$219,075	0.85	100.00
Per Capita	131.37	133.87	134.88	134.17	(0.71)	-0.53%	



Capital Project Summary

Fund Structure

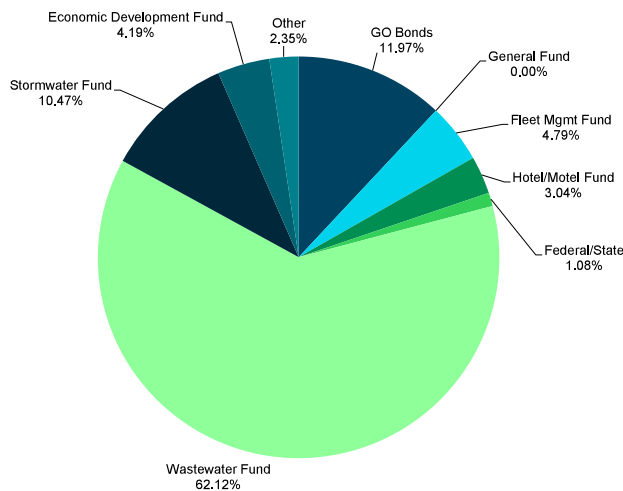
The Capital Projects Funds are used for the acquisition and construction of major capital facilities. The basis of budgeting is modified accrual for all except Enterprise Funds (Wastewater, Stormwater, Solid Waste and TVRCS) which are full accrual. Included funds are Police, Fire, Public Works, Economic Development, Community Development, Parks & Outdoors, General Government, Early Learning, Wastewater, and Stormwater.

Funding Sources	FY26/27
GO Bonds	\$ 20,000,000
General Fund Operations	-
General Fund Reserves	-
Economic Development	7,000,000
Fleet Management Fund	8,000,000
Hotel/Motel Tax Fund	5,080,000
State Street Aid Oper/Reserves	1,800,000
Federal	-
Wastewater Oper/Reserves	103,800,000
State Revolving/WIFIA (ISS) Loan	-
Stormwater Oper/Reserves	17,497,731
Other	3,931,636
Total	\$ 167,109,367

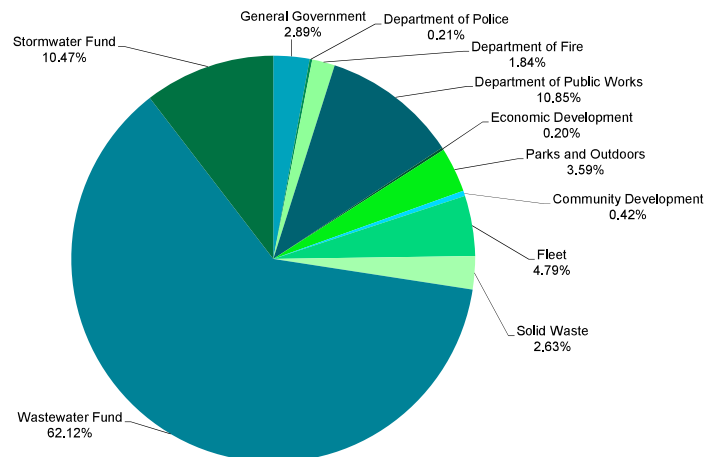
Appropriations	FY26/27
General Government	\$ 4,835,000
Department of Police	350,000
Department of Fire	3,075,000
Department of Public Works	18,126,636
Economic Development	330,000
Parks and Outdoors	5,995,000
Community Development	700,000
Fleet	8,000,000
Solid Waste	4,400,000
Wastewater Fund	103,800,000
Stormwater Fund	17,497,731
Total	\$ 167,109,367

FY 26/27 Revenue & Appropriation Fund \$167,109,367

Revenue



Appropriations



Prior Year DETAIL	Budget FY26	Budget FY27
General Government	\$ 13,642,961	\$ 4,835,000
Department of Police	(3,075,000)	350,000
Department of Fire	5,143,064	3,075,000
Department of Public Works	33,784,317	18,126,636
Economic Development	3,500,000	330,000
Parks and Outdoors	7,151,274	5,995,000
Community Development	500,000	700,000
21st Century Waterfront	(1,701,274)	-
Fleet Fund	6,000,000	8,000,000
Solidwaste Fund	7,000,000	4,400,000
Wastewater (ISS) Fund	127,180,000	103,800,000
Stormwater (Water Quality) Fund	16,250,448	17,497,731
Total Capital Project Summary	\$ 215,375,790	\$ 167,109,367

FY24-27 Revenues

Capital Fund Revenues Fiscal Years 2024 - 2027

Revenue Source	Actual FY 23/24	Actual FY 24/25	Budget FY 25/26	Budget FY 26/27	BUDGET '26 INC/(DEC)	% CHANGE FY 26/27	% OF TOTAL
General Fund Revenues	\$ 12,687,775	\$ 46,907,500	\$ 16,850,000	\$ -	\$ 16,850,000	100%	0.0%
State/Federal Grants	3,370,176	1,573,582	2,339,042	-	(2,339,042)	-100.0%	0.0%
Economic Development Fund	7,750,000	9,500,000	9,000,000	7,000,000	(2,000,000)	-22.2%	4.2%
General Obligation Bonds/Capital Lease	45,263,155	-	25,000,000	20,000,000	(5,000,000)	-20.0%	12.0%
Fleet Lease Program	4,500,000	4,500,000	6,000,000	8,000,000	2,000,000	33.3%	4.8%
Hotel/Motel Tax Collections	4,500,000	7,500,000	7,500,000	5,080,000	(2,420,000)	-32.3%	3.0%
Wastewater	25,433,660	62,829,587	59,100,000	103,800,000	44,700,000	75.6%	62.1%
State Revolving Loan/WIFIA	32,231,710	24,971,208	68,080,000	-	(68,080,000)	-100.0%	0.0%
Solid Waste	12,950	544,000	-	-	-	N/A	0.0%
Stormwater	11,924,314	14,905,928	11,871,150	17,497,731	5,626,581	47.4%	10.5%
State Street Aid	1,000,000	1,000,000	2,256,300	1,800,000	(456,300)	-20.2%	1.1%
Contributions and Donations	335,831	576,881	-	-	-	N/A	0.0%
Other	2,161,815	1,848,862	7,379,298	3,931,636	(3,447,662)	-46.7%	2.4%
Grand Total	\$151,171,386	\$176,657,548	\$215,375,790	\$167,109,367	\$ (14,566,423)	-6.8%	100.00%

Fund Structure

The Capital Projects Funds are used for the acquisition and construction of major capital facilities. The basis of budgeting is modified accrual for all except Enterprise Funds (Wastewater, Stormwater, Solid Waste, and TVRCS) which are full accrual. Included funds are General Government, Community Development, Police, Fire, Public Works, Parks and Outdoors, Economic Development, Fleet, Solid Waste, Stormwater, and Wastewater.

Revenues

The City funds its capital program through a variety of sources including current operations and reserves.

Funding for the FY 2024 Capital Budget is provided by a General Fund contribution of \$12,500,000, of that amount \$2,500,000 was contributed from General Fund operations, and \$10,000,000 was contributed from reserves. \$12,700,000 ARPA funds were appropriated and previously contributed reserves of the same amount were unappropriated. General Obligation Bonds \$15,000,000, State of Tennessee and Federal grants \$31,728,934, Economic Development Fund \$7,750,000, Fleet Lease Program \$4,500,000, Hotel/Motel Funds \$4,500,000, State Street Aid Reserves, \$1,000,000, State Revolving Loan \$46,700,000, WIFIA Loan \$25,000,000. Wastewater funding total of \$53,850,000 which includes reserves of \$26,801,354, and operations of \$27,048,646. Stormwater funding total of \$11,042,500 which includes reserves of \$4,563,874 and operations of \$6,478,626. Other funding sources of \$17,601,388.

Funding for the FY 2025 Capital Budget is provided by a General Fund contribution of \$35,000,000 from reserves. General Obligation Bonds \$15,000,000, State of Tennessee and Federal grants \$19,600,000, Economic Development Fund \$9,500,000, Fleet Lease Program \$4,500,000, Hotel/Motel Funds \$7,500,000, State Street Aid Reserves \$1,000,000, State Revolving Loan \$21,500,000, WIFIA Loan \$13,500,000. Wastewater funding total of \$61,250,000 which includes reserves of \$31,184,231, and operations of \$30,065,769.

Stormwater funding total of \$10,400,000 which includes reserves of \$1,263,837 and operations of \$9,136,163. Other funding sources of \$6,464,738.

Funding for the FY 2026 Capital Budget is provided by General Obligation Bonds \$25,000,000; State of Tennessee and Federal grants \$378,017, \$6,753,660 of previously budgeted State and Federal grants were unappropriated, most of which were TEMA and FEMA funds not received; Economic Development Funds \$9,000,000; Fleet Lease Program \$6,000,000; Hotel/Motel Funds \$7,500,000; State Street Aid Reserves \$2,256,300; Pension Fund \$3,000,000; State Revolving Loan \$48,500,000; WIFIA Loan \$19,580,000; Wastewater funding total of \$59,100,000, which includes reserves of \$23,733,053, and operations of \$35,366,947; Stormwater Reserves of \$11,871,150; other funding sources of \$6,340,323, \$496,883 in other funding sources were unappropriated.

Funding for the FY 2027 Capital Budget is provided by General Obligation Bonds \$20,000,000; State of Tennessee and Federal grants \$751,636, \$508,514 of previously budgeted State and Federal grants were unappropriated; Economic Development Funds \$7,000,000; Fleet Lease Program \$8,000,000; Hotel/Motel Funds \$5,080,000; State Street Aid funds \$1,800,000; Solid Waste reserves of \$1,400,000; Wastewater funding total of \$103,800,000, which includes reserves of \$64,778,164, and operations of \$39,021,836; Stormwater funding total of \$17,497,731, which includes reserves of \$6,374,000 and operations of \$11,123,731; other funding sources of \$1,780,000, \$6,941,194 in other funding sources were unappropriated for projects that will no longer be executed.

FY24-27 Expenditures

Capital Fund Expenditures

Fiscal Years 2024 - 2027

Expenditures	Actual FY 23/24	Actual FY 24/25	Budget FY 25/26	Budget FY 26/27	BUDGET '26 INC/(DEC)	% CHANGE FY 26/27	% OF TOTAL
Police	\$ 2,160,416	\$ 2,160,416	\$ (3,075,000)	\$ 350,000	\$ 3,425,000	111.38%	0.21%
Fire	6,069,589	6,069,589	5,143,064	3,075,000	(2,068,064)	-40.21%	1.84%
General Government	5,011,397	5,011,397	13,642,961	4,835,000	(8,807,961)	-64.56%	2.89%
Economic Development	1,309,554	1,309,554	3,500,000	330,000	(3,170,000)	-90.57%	0.20%
Community Development	735,115	735,115	500,000	700,000	200,000	40.00%	0.42%
Early Learning	56,637	56,637	-	-	-	0.00%	0.00%
Parks and Outdoors	1,880,591	1,880,591	7,151,274	5,995,000	(1,156,274)	-16.17%	3.59%
21st Century Waterfront*	-	-	(1,701,274)	-	1,701,274	100.00%	0.00%
Public Works All Funds:	59,927,388	60,841,057	190,214,765	151,824,367	(38,390,398)	-20.18%	90.85%
<i>Public Works General Fund</i>	20,773,218	20,773,218	33,784,317	18,126,636	(15,657,681)	-46.35%	
<i>Fleet Fund</i>	4,148,084	5,061,753	6,000,000	8,000,000	2,000,000	33.33%	
<i>Wastewater Fund</i>	30,340,151	30,340,151	127,180,000	103,800,000	(23,380,000)	-18.38%	
<i>Solid Waste Fund</i>	508,185	508,185	7,000,000	4,400,000	(2,600,000)	-37.14%	
<i>Stormwater Fund</i>	4,157,750	4,157,750	16,250,448	17,497,731	1,247,283	7.68%	
Total Capital Projects	\$ 137,078,075	\$ 138,905,413	\$ 215,375,790	\$ 167,109,367	\$ (48,266,423)	-22.41%	100.00%

Expenditures

The appropriations to the Capital Improvements Budget are analyzed on a year to year basis. As priorities shift, the Capital Improvements Budget will vary to reflect this. Presented here is a brief overview of each department's appropriation.

POLICE
FY 2027 Budget **\$350,000**
% of Total Capital Budget **0.21%**
Growth from FY 2026 **\$3,425,000**
% Change **111.38%**

The FY 2027 Police Department capital budget includes funds for major maintenance at the 911 Center and the Police Service Center.

FIRE

FY 2027 Budget **\$3,075,000**
% of Total Capital Budget **1.84%**
Decrease From FY 2026 **-\$2,068,064**
% Change **-40.21%**

The FY 2027 Fire Department capital budget includes funds for new fire apparatus, equipment capital maintenance, fire station maintenance, and land acquisition for future fire stations.

PUBLIC WORKS (All Funds)

FY 2027 Budget **\$151,824,367**
% of Total Capital Budget **90.85%**
Decrease From FY 2026 **-\$38,390,398**
% Change **-20.18%**

The FY 2027 Public Works' capital budget includes funds for major maintenance and improvements of City buildings, pavement management, bridge repairs, Fleet Capital, and improvements to the Wastewater, Stormwater, and Solid Waste Systems.

GENERAL GOVERNMENT

FY 2027 Budget	\$4,835,000
% of Total Capital Budget	2.89%
Decrease From FY 2026	-\$8,807,961
% Change	-64.56%

The FY 2027 General Government capital budget includes funds for major Chattanooga Public Library facility maintenance, Chattanooga Area Regional Transportation Authority vehicles and equipment, and appropriations to support the Chattanooga Housing Authority's redevelopment of Westside Evolves and the Houston Museum of Decorative Arts.

ECONOMIC DEVELOPMENT

FY 2027 Budget	\$330,000
% of Total Capital Budget	0.19%
Decrease From FY 2026	-\$3,170,000
% Change	-90.57%

The FY 2027 appropriation for Economic Development includes funds for public art incorporated in the Chattanooga Housing Authority's redevelopment of the Westside and enhancements to Rossville Blvd.

COMMUNITY DEVELOPMENT

FY 2027 Budget	\$700,000
% of Total Capital Budget	0.42%
Growth From FY 2026	\$200,000
% Change	40.00%

The FY 2027 Community Development includes funds for major maintenance and improvements to multiple Community Centers.

PARKS AND OUTDOORS

FY 2027 Budget	\$ 5,995,000
% of Total Capital Budget	3.59%
Decrease From FY 2026	-\$1,156,274
% Change	-16.17%

The FY 2027 appropriation for Parks and Outdoors includes funds for redevelopment of the Riverfront, Montague Park, and parks maintenance and planning projects.



Capital Budget Overview

The FY27-31 Capital Improvement Plan (CIP) is the City of Chattanooga's five-year plan for capital improvement throughout Chattanooga. The first year of the CIP is the fiscally constrained budget, whereas the successive years are a roadmap for future action. Maintaining and improving critical infrastructure, investing in public safety, creating great outdoor spaces, delivering effective, efficient services to all Chattanoogaans, and more; this CIP continues the City's investment in the goals and strategies of the One Chattanooga strategic plan.

The information below provides summaries of the projects included in the FY27 capital budget. Funding sources for these projects include general obligation bonds, Hotel/Motel funds, Economic Development funds, external funds, and internal service funds, as detailed in the following pages.

General Government Projects

Better Government

Projects Funded: 3

Total Funding: \$1,180,000

% External Funding: 0%

Library Facilities Maintenance - \$80,000

Maintenance of major building system elements at Chattanooga Public Library facilities

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Facilities Maintenance Building Roof Replacement - \$200,000

Replacement of the roof at the Facilities Maintenance Building

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Family Justice Center Facilities Improvements - \$900,000

Building enhancement to support additional services within the FJC for community residents and FJC partners

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Economic Development

Projects Funded: 3

Total Funding: \$380,000

% External Funding: 0%

Houston Museum Restoration - \$50,000

Contribution toward capital improvements at the Houston Museum of Decorative Arts

Impact on Operations: Does not impact

One Westside Public Art - \$80,000

Public art elements identified in and funded through the Chattanooga Housing Authority's Choice Neighborhoods Implementation grant throughout the Westside

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Rossville Blvd. Gateway - \$250,000

Exploration of enhancements to Rossville Blvd.

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Neighborhoods

Projects Funded: 6

Total Funding: \$2,825,000

% External Funding: 0%

Avondale Community Center Crosswalk Improvements - \$80,000

Improvements to crosswalks at Avondale Community Center to increase pedestrian safety

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Chattanooga Housing Authority - Westside Evolves - \$2,125,000

In support of the Chattanooga Housing Authority's Choice Neighborhoods Implementation grant, year three of an eight year commitment toward overall Westside Evolves plan implementation

Impact on Operations: Does not impact

Community Center Improvements - \$150,000

Various improvements at multiple Community Centers citywide

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

East Chattanooga & Jessie Igou Community Center Fit Lot Replacement - \$120,000

Replace fit lot exercise equipment at East Chattanooga & Jessie Igou Community Centers

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Hixson Community Center Improvements - \$150,000

Install garden and other improvements to Hixson Community Center

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Replace Community Center Fire Alarm Systems - \$200,000

Replace aging community center fire alarm systems

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Parks and Outdoors

Projects Funded: 12

Total Funding: \$5,995,000

% External Funding: 0%

Accessible Van for Therapeutic Recreation - \$175,000

Accessible van for all abilities that will be used for Therapeutic Recreation programming

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Coolidge Park Docks - \$500,000

Contribution toward installation of floating dock at Coolidge Park

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Harris Johnson Park Walking Path Replacement - \$160,000

Replacement of the walking path at Harris Johnson Park

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

John A. Patten Multi-Purpose Field Improvements - \$130,000

Improvements to fields at John A. Patten Park to provide multi-functional turf fields

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Manchester Park Pocket Park - \$150,000

Acquisition and future creation of a new pocket park

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Montague Park - \$1,150,000

Design and future construction of Montague Park, the largest urban park in Chattanooga (45 acres), to become a premiere public space for all Chattanoogaans, a signature park for all of the surrounding neighborhoods

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

North Chickamauga Creek Greenway - Dupont Segment - \$150,000

Planning and design for the North Chickamauga Creek Greenway north of the Tennessee River

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Riverfront Improvements - \$2,750,000

Refresh and reimagining of Chattanooga's premier riverfront parks

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Riverfront Park Bridge Repair - \$100,000

Contribution toward repairs of a bridge along the Riverwalk led by Hamilton County

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Veterans Memorial Park - \$280,000

Design of a new Veterans Memorial Park

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Veterinary Hospital - \$250,000

Contribution toward construction of a new veterinary hospital at the Chattanooga Zoo

Impact on Operations: Does not impact

Woodmore Park at Ramsey Community Center - \$200,000

Design and future construction of park at Ramsey Community Center

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Public Safety

Projects Funded: 6

Total Funding: \$3,425,000

% External Funding: 0%

911 Center Chiller - \$200,000

Contribution toward replacement of 911 Center chiller in conjunction with Hamilton County 911

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Fire Equipment Capital Maintenance - \$1,000,000

Repair and replacement of major Chattanooga Fire Department equipment, including gear dryers, self-contained breathing apparatus, automatic external defibrillators, etc.

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Fire Station Capital Maintenance - \$150,000

Major maintenance and renovation of fire stations citywide

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Fire Station Land Acquisition - \$300,000

Acquisition of land for future fire stations

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Police Service Center Renovations - \$150,000

Renovations and maintenance of Police Service Center including HVAC repair

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Station #2 Apparatus and Equipment - \$1,625,000

Apparatus and equipment for operation of Station #2

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Roads and Bridges

Projects Funded: 7

Total Funding: \$17,026,636

% External Funding: 4.4%

Manufacturers-Hamm Gateway - \$501,636

Installation of shared-use path along Manufacturers and Hamm Roads

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Pavement Management - \$10,000,000

Annual resurfacing program, a critical part of comprehensive pavement management that includes paving and preventative maintenance techniques

Impact on Operations: Reduces operating, Ongoing, \$50,001-\$100,000

Sidewalks - \$225,000

Repair and installation of new sidewalks citywide

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

TIP Paving - \$250,000

Additional federal funds for paving as part of comprehensive pavement management

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Traffic Signal Cabinets and Poles - \$600,000

Replacement signal cabinets and poles for improved signal timing and increased deployment of new technology

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Traffic Signal Team Bucket Trucks - \$450,000

Bucket trucks for the expanding traffic signal team to ensure safe, efficient operations

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Wilcox Blvd. Bridge - \$5,000,000

Replacement of the existing structurally deficient Wilcox Boulevard Bridge over the De-Butts Railyard. The replacement structure will include a multimodal path and support development of a pedestrian connection from East Chattanooga to the Riverwalk

Impact on Operations: Reduces operating, Ongoing, \$50,001-\$100,000

Transit

Projects Funded: 1

Total Funding: \$2,580,000

% External Funding: 0%

CARTA Vehicles and Equipment - \$2,580,000

Rehabilitation and maintenance of CARTA's intermodal facilities, vehicles, and equipment. This funding is the local match of state and federal funds received directly by CARTA

Impact on Operations: Does not impact

Fleet Projects

Projects Funded: 1

Total Funding: \$8,000,000

% External Funding: 0%

Fleet Replacement Program - \$8,000,000

Appropriation of Fleet Program Reserve funds used to replace vehicles currently in the lease program that are at the end of their lease terms

Impact on Operations: Reduces operating, Ongoing, \$50,001-\$100,000

Enterprise Funds

Solid Waste Projects

Projects Funded: 2

Total Funding: \$4,400,000

% External Funding: 0%

Birchwood Landfill Cell Expansion - \$3,000,000

Expansion of capacity at Birchwood Landfill to extend the life of the landfill and expand usage and services

Impact on Operations: Reduces operating, Ongoing, \$100,001-\$250,000

Landfill Heavy Equipment - Compactor - \$1,400,000

Replacement of compactor at Birchwood Landfill

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Stormwater Projects

Projects Funded: 14

Total Funding: \$17,497,731

% External Funding: 0%

Central Ave. Extension Separation Project - \$250,000

Separation of stormwater systems and improvements to drainage

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Heavy Equipment - \$697,731

New equipment to replace existing and aging equipment for continued service on water quality projects

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Mountain Creek Rd. - Drainage Improvements - \$500,000

Streambank stabilization project on Mountain Creek, north of Morrison Springs Rd.

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

N. Hawthorne Leachate Remediation and Storm Pipe Replacement - \$2,500,000

Assessment and replacement of damaged storm pipes

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

N. Market St. Branch Stream Restoration - \$250,000

Restoration of the N. Market St. Branch stream

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Pedestrian Connectivity Drainage - \$1,000,000

Conversion of existing ditches into piped conveyances for future addition of sidewalks

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Polk St./23rd St. Overflow - \$3,500,000

Upgrades to the pipe system along Polk St. to reduce flooding along Montague Park

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Pumpkin Pie Project - \$700,000

Replacement of the bridge and culvert on Pumpkin Pie Ln. that is at risk of failure to maintain access for residents

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Repetitive Flood Loss Structure Buyouts - \$1,000,000

Repetitive flood loss structure buyouts for voluntary inclusion of properties that experience repetitive loss due to flooding

Impact on Operations: Does not impact

Stormwater Asset Management Plan Projects- \$4,000,000

Implementation of Stormwater Asset Management Plan recommendations

Impact on Operations: Reduces operating, Ongoing, \$50,001-\$100,000

Tremont Separation Project - \$400,000

Separation of the storm and sanitary systems from the river to Tremont St., the only combined sewer north of the river

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

UTC Vine St. Separation Project - \$250,000

Separate storm and sanitary systems from Georgia Ave. to Vine St.

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Westside Drainage Improvements - \$2,250,000

Drainage improvements to the area around the Westside development

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

WQ Vehicles - \$200,000

Purchase of City vehicles not currently in the Fleet replacement program

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Wastewater Projects

Projects Funded: 27

Total Funding: \$103,800,000

% External Funding: 0%

Biosolids Processing Equipment - \$2,000,000

Equipment for processing biosolids into gas to be fed into generators to offset electricity costs

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Centrifuge Building 1 Assessment - \$2,000,000

Evaluation of Centrifuge Building 1 to repurpose the facility for future operational needs

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Class A POWER Project - \$62,500,000

The project consists of solids handling facilities including pre-thickening and cake storage, THP and post-THP equipment provided by a vendor, steam generation/cooling, sludge blending, and anaerobic digesters. This new process will allow for continued operations and will increase performance in the solids handling process.

Impact on Operations: Reduces operating, Ongoing, \$100,001-\$250,000

Cooler/Incubator Replacement - \$400,000

Replacement of aging coolers and incubators in need of increasing maintenance

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Detritor Remodel - \$300,000

Remodel the detritor reciprocating rakes to an auger system

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Disinfection System Upgrades - \$250,000

Improved control system for MBEC disinfection system

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Focused SSES and Rehab - Phase II (Chatt Creek 1) - \$3,300,000

Completion of Sanitary Sewer Evaluation Studies (SSES) and the rehabilitation of sanitary sewer pipes as directed in the Consent Decree. These repairs will help reduce sanitary sewer overflows and increase overall collection system capacity

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Focused SSES and Rehab - Phase II (Citico Creek 2) - \$3,300,000

Completion of Sanitary Sewer Evaluation Studies (SSES) and the rehabilitation of sanitary sewer pipes as directed in the Consent Decree. These repairs will help reduce sanitary sewer overflows and increase overall collection system capacity

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Focused SSES and Rehab - Phase II (Citico Creek 3) - \$4,400,000

Completion of Sanitary Sewer Evaluation Studies (SSES) and the rehabilitation of sanitary sewer pipes as directed in the Consent Decree. These repairs will help reduce sanitary sewer overflows and increase overall collection system capacity

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Influent Pump Station Elevator Upgrade - \$200,000

Improvements to aging elevator at the influent pump station

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Main Gate Upgrade - \$250,000

Redesign and installation of the new front entrance for the MBEC facility

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

MBEC Fiber Topology Upgrade - \$500,000

Upgrades to MBEC fiber system to build redundancy and reduce downtime

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

MBEC Wet Weather Treatment Upgrade - \$16,500,000

Design and construction of selected alternatives identified during the Wet Weather Treatment Upgrade feasibility analysis

Impact on Operations: Reduces operating, Ongoing, \$50,001-\$100,000

New Administration Building - \$9,000,000

Construction of a new Administration Building to centralize currently fragmented personnel

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

New Contractor Village - \$250,000

Build a new contractor village to accommodate space requirements for ongoing projects at MBEC

Impact on Operations: Increases operating, Ongoing, \$0-\$50,000

Peracetic Acid System Improvements - \$200,000

Improvements to the peracetic acid system to improve performance and meet effluent standards

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Primary Clarifier Upgrade - \$2,000,000

Replacement of switches to improve safety and prevent failure

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Program Management For Consent Decree - \$3,200,000

Annual renewal of the scope and fee of program management services for the implementation of the EPA CD program

Impact on Operations: Does not impact

Pump Station Improvements - Big Ridge #1 - \$3,000,000

Capital improvements to the Pump Station based on preliminary engineering analysis including new pumps, electrical upgrades, bypass, generator, and other components

Impact on Operations: Reduces operating, Ongoing, \$50,001-\$100,000

Pump Station Improvements - Hixson #2 - \$5,100,000

Capital improvements to pump stations

Impact on Operations: Reduces operating, Ongoing, \$50,001-\$100,000

Riverview Park/CGCC Chronic SSO Elimination Project - \$2,200,000

Riverbank stabilization at the Chattanooga Golf and Country Club

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Rooftop Fall Protection - \$180,000

Addition of guardrails to rooftops to improve safety of the most accessed rooftops

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

Safety Shower Heaters - \$220,000

Heaters for safety shower and eyewash stations to meet established ANSI standards

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

South Chick Creek Aerial Pipe Crossing Structural Support - \$50,000

Analysis of structural support improvements to address streambank erosion

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

South Chick Creek Triple Barrel Siphon Upgrade - \$500,000

Capacity improvements along South Chickamauga Creek to mitigate infiltration and inflow and decrease sanitary sewer overflows

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000

South Chick Pump Station Improvements - \$(18,500,000)

Reallocation of funds

Impact on Operations: Does not impact

TN 8/South Chick 9/Dobbs Branch 4 Interceptor Upgrades (Selected Interceptor Upgrades) - \$500,000

Capacity improvements in the Lupton Dr. and Shallowford Rd. areas to mitigate inflow and infiltration and decrease sanitary sewer overflows

Impact on Operations: Reduces operating, Ongoing, \$0-\$50,000





Chattanooga City Council
Chattanooga Clerk to Council
1000 Lindsay Street
Chattanooga, Tennessee 37402
Telephone (423) 643-7170 / council-clerk@chattanooga.gov

NOTICE OF CERTIFICATION

I, Nicole S. Gwyn, Clerk of the City Council of Chattanooga, Tennessee, and as such keeper of the records of the City Council of said City, do hereby certify that the attached record is a true, compared and correct copy of Ordinance No. 14380 passed at the City Council meeting on June 23, 2026.

WITNESS my hand and the Seal of the City of Chattanooga, Tennessee on this 29th day of June 2026.

A handwritten signature in blue ink, reading "Nicole S. Gwyn", is written over a horizontal line.

Nicole S. Gwyn
Clerk to Council



ORDINANCE NO. 14380

AN ORDINANCE APPROPRIATING, AUTHORIZING OR
ALLOCATING FUNDS TO THE CAPITAL IMPROVEMENTS
BUDGET FOR THE FISCAL YEAR 2026-2027.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHATTANOOGA,
TENNESSEE:

SECTION 1. That there be and is hereby appropriated, authorized, or allocated the hereinafter set funds from the sources specified for the public purposes indicated of the Capital Improvements Plan for the Fiscal Year Ending June 30, 2027:

SECTION 2. That there be and is hereby authorized the appropriation of all capital donations, including partnership agreements not previously appropriated, to the projects and the capital fund for which they are intended.

SECTION 3. That there be and is hereby authorized the appropriation of all interest earned within the fiscal year to the projects and the capital fund herein identified.

GENERAL GOVERNMENTAL FUNDS

FROM	General Obligation Bonds	\$ 17,000,000	
	American Rescue Plan Funds	800,000	
	Economic Development Fund	7,000,000	
	Hotel Motel Tax Fund (2070)	5,080,000	
	State Street Aid (2050)	1,800,000	
	FJC Building Clearance Fund (9100)	900,000	
	Public Library	80,000	
	US Department of Transportation	751,636	
TO	General Government and Supported Agencies	\$ 4,835,000	
	Department of Community Development	700,000	
	Department of Police	350,000	
	Department of Fire	3,075,000	
	Department of Public Works	18,126,636	
	Department of Parks and Outdoors	5,995,000	
	Department of Economic Development	330,000	
	TOTAL GENERAL GOVERNMENTAL FUNDS	<u>\$ 33,411,636</u>	<u>\$ 33,411,636</u>

GENERAL GOVERNMENTAL FUNDS CLEANUP

FROM	Hamilton County	\$ (6,941,194)	
TO	Department of Police		\$ (6,950,849)
	Department of Public Works		9,655
TOTAL GENERAL GOVERNMENTAL FUNDS CLEANUP		<u>\$ (6,941,194)</u>	<u>\$ (6,941,194)</u>
TOTAL GENERAL GOVERNMENTAL FUNDS AND CLEANUP		<u>\$ 26,470,442</u>	<u>\$ 26,470,442</u>

PROPRIETARY CAPITAL FUNDS

FROM	General Obligation Bonds	\$ 3,000,000	
	Fleet Management Fund (6504)	8,000,000	
	Solid Waste Reserves (6020)	1,400,000	
	Stormwater Fund Operations (Fund 6030)	11,123,731	
	Stormwater Fund Reserves (Fund 6030)	6,374,000	
	Wastewater Operations (Fund 6010)	39,021,836	
	Wastewater Reserves (Fund 6010)	64,778,164	
TO	Fleet Fund		\$ 8,000,000
	Solid Waste Fund		4,400,000
	Stormwater Fund		17,497,731
	Wastewater Fund		103,800,000
TOTAL PROPRIETARY CAPITAL FUNDS		<u>\$ 133,697,731</u>	<u>\$ 133,697,731</u>

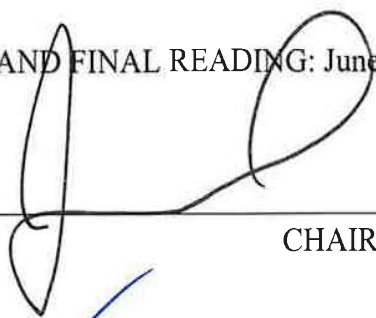
PROPRIETARY CAPITAL FUNDS CLEANUP

FROM	FEMA	\$ (435,869)	
	TEMA	(72,645)	
TO	Solid Waste Fund		\$ (17,401)
	Stormwater Fund		17,401
	Wastewater Fund		(508,514)
TOTAL PROPRIETARY CAPITAL FUNDS CLEANUP		<u>\$ (508,514)</u>	<u>\$ (508,514)</u>
TOTAL PROPRIETARY CAPITAL FUNDS AND CLEANUP		<u>\$ 133,189,217</u>	<u>\$ 133,189,217</u>

TOTAL CAPITAL BUDGET		<u>\$ 159,659,659</u>	<u>\$ 159,659,659</u>
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SECTION 4. BE IT FURTHER ORDAINED, That this Ordinance shall take effect immediately from and after its passage as provided by law.

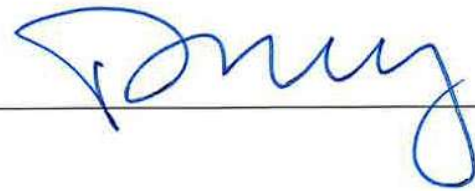
PASSED SECOND AND FINAL READING: June 23, 2026



CHAIRPERSON

APPROVED ✓ DISAPPROVED _____

DATE: 6/27, 2026



MAYOR

PUBLIC HEARING DATE: June 2, 2026

City of Chattanooga
 Capital Budget Summary by Department
 Fiscal Year 2027

Summary Schedule (Capital)

	Proposed FY27	External	Reserves	Operations	Bonds	SRF	WIFIA	Economic	Other City	Total
General Governmental	33,411,636	751,636	-	-	17,000,000	-	-	7,000,000	8,660,000	33,411,636
General Government	4,835,000	-	-	-	-	-	-	4,705,000	130,000	4,835,000
Community Development	700,000	-	-	-	-	-	-	230,000	470,000	700,000
Police Department	350,000	-	-	-	150,000	-	-	-	200,000	350,000
Fire Department	3,075,000	-	-	-	2,075,000	-	-	1,000,000	-	3,075,000
Public Works	18,126,636	751,636	-	-	14,425,000	-	-	250,000	2,700,000	18,126,636
Parks and Outdoors	5,995,000	-	-	-	350,000	-	-	485,000	5,160,000	5,995,000
Economic Development	330,000	-	-	-	-	-	-	330,000	-	330,000
Enterprise	133,697,731	-	72,552,164	50,145,567	3,000,000	-	-	-	8,000,000	133,697,731
Fleet	8,000,000	-	-	-	-	-	-	-	8,000,000	8,000,000
Solid Waste	4,400,000	-	1,400,000	-	3,000,000	-	-	-	-	4,400,000
Stormwater	17,497,731	-	6,374,000	11,123,731	-	-	-	-	-	17,497,731
Wastewater	103,800,000	-	64,778,164	39,021,836	-	-	-	-	-	103,800,000
Total All Funds	167,109,367	751,636	72,552,164	50,145,567	20,000,000	-	-	7,000,000	16,660,000	167,109,367

	Proposed FY27	External	Reserves	Operations	Bonds	SRF	WIFIA	Economic	Other City	Total
General Governmental	33,411,636	751,636	-	-	17,000,000	-	-	7,000,000	8,660,000	33,411,636
General Government	4,835,000	-	-	-	-	-	-	4,705,000	130,000	4,835,000
Chattanooga Public Library	80,000	-	-	-	-	-	-	-	80,000	80,000
Library Facilities Maintenance	80,000	-	-	-	-	-	-	-	80,000	80,000
Chattanooga Area Regional Transportation Authority (A.O.)	2,580,000	-	-	-	-	-	-	2,580,000	-	2,580,000
CARTA Vehicles and Equipment (A.O.)	2,580,000	-	-	-	-	-	-	2,580,000	-	2,580,000
Chattanooga Housing Authority (A.O.)	2,125,000	-	-	-	-	-	-	2,125,000	-	2,125,000
Westside Evolves (A.O.)	2,125,000	-	-	-	-	-	-	2,125,000	-	2,125,000
Houston Museum of Decorative Arts (A.O.)	50,000	-	-	-	-	-	-	-	50,000	50,000
Houston Museum Restoration (A.O.)	50,000	-	-	-	-	-	-	-	50,000	50,000
Community Development	700,000	-	-	-	-	-	-	230,000	470,000	700,000
Community Development	700,000	-	-	-	-	-	-	230,000	470,000	700,000
Avondale Community Center Crosswalk Improvements	80,000	-	-	-	-	-	-	80,000	-	80,000
Community Center Improvements	150,000	-	-	-	-	-	-	150,000	-	150,000
East Chattanooga and Jessie Iguou Community Center Fit Lot Replacement	120,000	-	-	-	-	-	-	-	120,000	120,000
Hixson Community Center Improvements	150,000	-	-	-	-	-	-	-	150,000	150,000
Replace Community Center Fire Alarm Systems	200,000	-	-	-	-	-	-	-	200,000	200,000
Police Department	350,000	-	-	-	150,000	-	-	-	200,000	350,000
Police Department	350,000	-	-	-	150,000	-	-	-	200,000	350,000
911 Center Chiller	200,000	-	-	-	-	-	-	-	200,000	200,000
Police Service Center Renovations	150,000	-	-	-	150,000	-	-	-	-	150,000
Fire Department	3,075,000	-	-	-	2,075,000	-	-	1,000,000	-	3,075,000
Fire Department	3,075,000	-	-	-	2,075,000	-	-	1,000,000	-	3,075,000
Fire Equipment Capital Maintenance	1,000,000	-	-	-	-	-	-	1,000,000	-	1,000,000
Fire Station Capital Maintenance	150,000	-	-	-	150,000	-	-	-	-	150,000
Fire Station Land Acquisition	300,000	-	-	-	300,000	-	-	-	-	300,000
Station #2 Apparatus and Equipment	1,625,000	-	-	-	1,625,000	-	-	-	-	1,625,000
Public Works	18,126,636	751,636	-	-	14,425,000	-	-	250,000	2,700,000	18,126,636
Public Works	18,126,636	751,636	-	-	14,425,000	-	-	250,000	2,700,000	18,126,636
Facilities Maintenance Building Roof Replacement	200,000	-	-	-	200,000	-	-	-	-	200,000
Family Justice Center Facilities Improvements	900,000	-	-	-	-	-	-	-	900,000	900,000
Manufacturers-Hamm Gateway	501,636	501,636	-	-	-	-	-	-	-	501,636
Pavement Management	10,000,000	-	-	-	9,250,000	-	-	-	750,000	10,000,000
Sidewalks	225,000	-	-	-	225,000	-	-	-	-	225,000
TIP Paving	250,000	250,000	-	-	-	-	-	-	-	250,000
Traffic Signal Cabinets and Poles	600,000	-	-	-	-	-	-	-	600,000	600,000
Traffic Signal Team Bucket Trucks	450,000	-	-	-	-	-	-	-	450,000	450,000
Wilcox Blvd. Bridge	5,000,000	-	-	-	4,750,000	-	-	250,000	-	5,000,000
Parks and Outdoors	5,995,000	-	-	-	350,000	-	-	485,000	5,160,000	5,995,000
Parks and Outdoors	4,595,000	-	-	-	350,000	-	-	485,000	3,760,000	4,595,000
Accessible Van for Therapeutic Recreation	175,000	-	-	-	-	-	-	175,000	-	175,000
Coolidge Park Docks	500,000	-	-	-	-	-	-	-	500,000	500,000
Harris Johnson Park Walking Path Replacement	160,000	-	-	-	-	-	-	160,000	-	160,000
John A. Patten Multi-Purpose Field Improvements	130,000	-	-	-	-	-	-	-	130,000	130,000
Manchester Park Pocket Park	150,000	-	-	-	150,000	-	-	-	-	150,000
North Chickamauga Creek Greenway - Dupont Segment	150,000	-	-	-	-	-	-	150,000	-	150,000
Riverfront Improvements	2,750,000	-	-	-	-	-	-	-	2,750,000	2,750,000
Riverfront Park Bridge Repair	100,000	-	-	-	-	-	-	-	100,000	100,000
Veterans Memorial Park	280,000	-	-	-	-	-	-	-	280,000	280,000
Woodmore Park at Ramsey Community Center	200,000	-	-	-	200,000	-	-	-	-	200,000

	Proposed FY27	External	Reserves	Operations	Bonds	SRF	WIFA	Economic	Other City	Total
Chattanooga Design Studio (A.O.)	1,150,000	-	-	-	-	-	-	-	1,150,000	1,150,000
Montague Park (A.O.)	1,150,000	-	-	-	-	-	-	-	1,150,000	1,150,000
Friends of the Zoo (A.O.)	250,000	-	-	-	-	-	-	-	250,000	250,000
Veterinary Hospital (A.O.)	250,000	-	-	-	-	-	-	-	250,000	250,000
Economic Development	330,000	-	-	-	-	-	-	330,000	-	330,000
Economic Development	330,000	-	-	-	-	-	-	330,000	-	330,000
One Westside Public Art	80,000	-	-	-	-	-	-	80,000	-	80,000
Rossville Blvd. Gateway	250,000	-	-	-	-	-	-	250,000	-	250,000
Enterprise	133,697,731	-	72,552,164	50,145,567	3,000,000	-	-	-	8,000,000	133,697,731
Fleet	8,000,000	-	-	-	-	-	-	-	8,000,000	8,000,000
Public Works - Fleet	8,000,000	-	-	-	-	-	-	-	8,000,000	8,000,000
Fleet Replacement Program	8,000,000	-	-	-	-	-	-	-	8,000,000	8,000,000
Solid Waste	4,400,000	-	1,400,000	-	3,000,000	-	-	-	-	4,400,000
Public Works - Solid Waste	4,400,000	-	1,400,000	-	3,000,000	-	-	-	-	4,400,000
Birchwood Landfill Cell Expansion	3,000,000	-	-	-	3,000,000	-	-	-	-	3,000,000
Landfill Heavy Equipment - Compactor	1,400,000	-	1,400,000	-	-	-	-	-	-	1,400,000
Stormwater	17,497,731	-	6,374,000	11,123,731	-	-	-	-	-	17,497,731
Public Works - Stormwater	17,497,731	-	6,374,000	11,123,731	-	-	-	-	-	17,497,731
Central Ave. Extension Separation Project	250,000	-	250,000	-	-	-	-	-	-	250,000
Heavy Equipment	697,731	-	624,000	73,731	-	-	-	-	-	697,731
Mountain Creek Rd. - Drainage Improvements	500,000	-	500,000	-	-	-	-	-	-	500,000
N. Hawthorne Leachate Remediation and Storm Pipe Replacement	2,500,000	-	2,500,000	-	-	-	-	-	-	2,500,000
N. Market St. Branch Stream Restoration	250,000	-	250,000	-	-	-	-	-	-	250,000
Pedestrian Connectivity Drainage	1,000,000	-	1,000,000	-	-	-	-	-	-	1,000,000
Polk St./23rd St. Overflow	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Pumpkin Pie Project	700,000	-	-	700,000	-	-	-	-	-	700,000
Repetitive Flood Loss Structure Buyouts	1,000,000	-	1,000,000	-	-	-	-	-	-	1,000,000
Stormwater Asset Management Plan Projects	4,000,000	-	-	4,000,000	-	-	-	-	-	4,000,000
Tremont Separation Project	400,000	-	-	400,000	-	-	-	-	-	400,000
UTC Vine St. Separation Project	250,000	-	250,000	-	-	-	-	-	-	250,000
Westside Drainage Improvements	2,250,000	-	-	2,250,000	-	-	-	-	-	2,250,000
WQ Vehicles	200,000	-	-	200,000	-	-	-	-	-	200,000
Wastewater	103,800,000	-	64,778,164	39,021,836	-	-	-	-	-	103,800,000
Wastewater	61,800,000	-	61,800,000	-	-	-	-	-	-	61,800,000
Biosolids Processing Equipment	2,000,000	-	2,000,000	-	-	-	-	-	-	2,000,000
Centrifuge Building I Assessment	2,000,000	-	2,000,000	-	-	-	-	-	-	2,000,000
Class A POWER Project	62,500,000	-	44,000,000	-	-	18,500,000	-	-	-	62,500,000
Cooler/Incubator Replacement	400,000	-	400,000	-	-	-	-	-	-	400,000
Detritor Remodel	300,000	-	300,000	-	-	-	-	-	-	300,000
Disinfection System Upgrades	250,000	-	250,000	-	-	-	-	-	-	250,000
Influent Pump Station Elevator Upgrade	200,000	-	200,000	-	-	-	-	-	-	200,000
Main Gate Upgrade	250,000	-	250,000	-	-	-	-	-	-	250,000
MBEC Fiber Topology Upgrade	500,000	-	500,000	-	-	-	-	-	-	500,000
New Administration Building	9,000,000	-	9,000,000	-	-	-	-	-	-	9,000,000
New Contractor Village	250,000	-	250,000	-	-	-	-	-	-	250,000
Peracetic Acid System Improvements	200,000	-	200,000	-	-	-	-	-	-	200,000
Primary Clarifier Upgrade	2,000,000	-	2,000,000	-	-	-	-	-	-	2,000,000

	Proposed FY27	External	Reserves	Operations	Bonds	SRF	WIFIA	Economic	Other City	Total
Rooftop Fall Protection	180,000	-	180,000	-	-	-	-	-	-	180,000
Safety Shower Heaters	220,000	-	220,000	-	-	-	-	-	-	220,000
South Chick Creek Aerial Pipe Crossing Structural Support	50,000	-	50,000	-	-	-	-	-	-	50,000
South Chick Pump Station Improvements	(18,500,000)	-	-	-	-	(18,500,000)	-	-	-	(18,500,000)
Wastewater - Consent Decree	42,000,000	-	2,978,164	39,021,836	-	-	-	-	-	42,000,000
Focused SSES and Rehab - Phase II (Chatt Creek 1)	3,300,000	-	-	3,300,000	-	-	-	-	-	3,300,000
Focused SSES and Rehab - Phase II (Citico Creek 2)	3,300,000	-	-	3,300,000	-	-	-	-	-	3,300,000
Focused SSES and Rehab - Phase II (Citico Creek 3)	4,400,000	-	-	4,400,000	-	-	-	-	-	4,400,000
MBEC Wet Weather Treatment Upgrade	16,500,000	-	-	16,500,000	-	-	-	-	-	16,500,000
Program Management For Consent Decree	3,200,000	-	2,978,164	221,836	-	-	-	-	-	3,200,000
Pump Station Improvements - Big Ridge #1	3,000,000	-	-	3,000,000	-	-	-	-	-	3,000,000
Pump Station Improvements - Hixson #2	5,100,000	-	-	5,100,000	-	-	-	-	-	5,100,000
Riverview Park/CGCC Chronic SSO Elimination Project	2,200,000	-	-	2,200,000	-	-	-	-	-	2,200,000
South Chick Creek Triple Barrel Siphon Upgrade	500,000	-	-	500,000	-	-	-	-	-	500,000
TN 8 /South Chick 9/Dobbs Branch 4 Interceptor Upgrades (Selected Interceptor Up	500,000	-	-	500,000	-	-	-	-	-	500,000
Total All Funds	167,109,367	751,636	72,552,164	50,145,567	20,000,000	-	-	7,000,000	16,660,000	167,109,367

	Other City Sources						External Funding Sources	
	Recommended	American FIC Building	Fleet Mgt	Hotel/Motel	Public	State Street	Recommende	US
General Government	130,000	-	-	50,000	80,000	-	-	-
Community Development	470,000	470,000	-	-	-	-	-	-
Police Department	200,000	200,000	-	-	-	-	-	-
Public Works	2,700,000	-	900,000	-	-	1,800,000	751,636	751,636
Parks and Outdoors	5,160,000	130,000	-	5,030,000	-	-	-	-
Total General Governmental Funds	8,660,000	800,000	900,000	-	5,080,000	80,000	751,636	751,636
Fleet	8,000,000	-	8,000,000	-	-	-	-	-
Total Enterprise Funds	8,000,000	-	-	8,000,000	-	-	-	-
Total All Funds	16,660,000	800,000	900,000	8,000,000	5,080,000	80,000	751,636	751,636
General Government	130,000	-	-	50,000	80,000	-	-	-
Library Facilities Maintenance	80,000	-	-	-	-	80,000	-	-
Houston Museum Restoration (A.O.)	50,000	-	-	50,000	-	-	-	-
Community Development	470,000	470,000	-	-	-	-	-	-
East Chattanooga and Jessie Igo Community Center Fit Lot Replace	120,000	120,000	-	-	-	-	-	-
Hixson Community Center Improvements	150,000	150,000	-	-	-	-	-	-
Replace Community Center Fire Alarm Systems	200,000	200,000	-	-	-	-	-	-
Police Department	200,000	200,000	-	-	-	-	-	-
911 Center Chiller	200,000	200,000	-	-	-	-	-	-
Public Works	2,700,000	-	900,000	-	-	1,800,000	751,636	751,636
Family Justice Center Facilities Improvements	900,000	-	900,000	-	-	-	-	-
Manufacturers-Hamm Gateway	-	-	-	-	-	-	501,636	501,636
Pavement Management	750,000	-	-	-	-	750,000	-	-
TIP Paving	-	-	-	-	-	-	250,000	250,000
Traffic Signal Cabinets and Poles	600,000	-	-	-	-	600,000	-	-
Traffic Signal Team Bucket Trucks	450,000	-	-	-	-	450,000	-	-
Parks and Outdoors	5,160,000	130,000	-	5,030,000	-	-	-	-
Coolidge Park Docks	500,000	-	-	500,000	-	-	-	-
John A. Patten Multi-Purpose Field Improvements	130,000	130,000	-	-	-	-	-	-
Riverfront Improvements	2,750,000	-	-	2,750,000	-	-	-	-
Riverfront Park Bridge Repair	100,000	-	-	100,000	-	-	-	-
Veterans Memorial Park	280,000	-	-	280,000	-	-	-	-

	Other City Sources						External Funding Sources	
	Recommended	American	F/C Building	Fleet Mgt	Hotel/Motel	Public	State Street	Recommende US
Montague Park (A.O.)	1,150,000	-	-	-	1,150,000	-	-	-
Veterinary Hospital (A.O.)	250,000	-	-	-	250,000	-	-	-
Total General Governmental Funds	8,660,000	800,000	900,000	-	5,080,000	80,000	1,800,000	751,636
Fleet	8,000,000	-	-	8,000,000	-	-	-	-
Fleet Replacement Program	8,000,000	-	-	8,000,000	-	-	-	-
Total Enterprise Funds	8,000,000	-	-	8,000,000	-	-	-	-
Total All Projects	16,660,000	800,000	900,000	8,000,000	5,080,000	80,000	1,800,000	751,636

City of Chattanooga
FY27-31 Capital Budget Summary by Department

	Proposed FY27	Proposed FY28	Proposed FY29	Proposed FY30	Proposed FY31	5 Year Total
General Governmental	33,411,636	56,630,000	39,950,000	38,150,000	30,350,000	198,491,636
General Government	4,835,000	4,900,000	7,800,000	8,700,000	3,700,000	29,935,000
Community Development	700,000	1,000,000	2,000,000	2,000,000	3,000,000	8,700,000
Police Department	350,000	250,000	500,000	500,000	500,000	2,100,000
Fire Department	3,075,000	5,500,000	3,000,000	3,000,000	3,000,000	17,575,000
Public Works	18,126,636	22,750,000	20,500,000	18,000,000	16,000,000	95,376,636
Parks and Outdoors	5,995,000	22,050,000	6,150,000	5,950,000	4,150,000	44,295,000
Economic Development	330,000	180,000	-	-	-	510,000
Enterprise	133,697,731	126,900,000	84,225,000	54,900,000	53,900,000	453,622,731
Fleet	8,000,000	8,000,000	8,000,000	8,300,000	10,200,000	42,500,000
Solid Waste	4,400,000	5,000,000	-	-	-	9,400,000
Stormwater	17,497,731	15,300,000	17,725,000	13,600,000	13,700,000	77,822,731
Wastewater	103,800,000	98,600,000	58,500,000	33,000,000	30,000,000	323,900,000
Total All Funds	167,109,367	183,530,000	124,175,000	93,050,000	84,250,000	652,114,367

City of Chattanooga

FY27-31 Capital Budget Summary by Project

	Proposed FY27	Proposed FY28	Proposed FY29	Proposed FY30	Proposed FY31	5 Year Total
General Governmental	33,411,636	56,630,000	39,950,000	38,150,000	30,350,000	198,491,636
General Government	4,835,000	4,900,000	7,800,000	8,700,000	3,700,000	29,935,000
Technology Services	-	500,000	500,000	500,000	500,000	2,000,000
City Technology Rebuild	-	250,000	250,000	250,000	250,000	1,000,000
Citywide Camera Refresh	-	250,000	250,000	250,000	250,000	1,000,000
Chattanooga Public Library	80,000	1,500,000	4,400,000	5,300,000	300,000	11,580,000
Library Facilities Maintenance	80,000	500,000	400,000	300,000	300,000	1,580,000
New Library Facility	-	1,000,000	4,000,000	5,000,000	-	10,000,000
Chattanooga Area Regional Transportation Authority (A.O.)	2,580,000	775,000	775,000	775,000	775,000	5,680,000
CARTA Vehicles and Equipment (A.O.)	2,580,000	775,000	775,000	775,000	775,000	5,680,000
Chattanooga Housing Authority (A.O.)	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	10,625,000
Westside Evolves (A.O.)	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	10,625,000
Houston Museum of Decorative Arts (A.O.)	50,000	-	-	-	-	50,000
Houston Museum Restoration (A.O.)	50,000	-	-	-	-	50,000
Community Development	700,000	1,000,000	2,000,000	2,000,000	3,000,000	8,700,000
Community Development	700,000	1,000,000	2,000,000	2,000,000	3,000,000	8,700,000
Avondale Community Center Crosswalk Improvements	80,000	-	-	-	-	80,000
Community Center Deferred Maintenance	-	1,000,000	2,000,000	2,000,000	3,000,000	8,000,000
Community Center Improvements	150,000	-	-	-	-	150,000
East Chattanooga and Jessie Igou Community Center Fit Lot Replacement	120,000	-	-	-	-	120,000
Hixson Community Center Improvements	150,000	-	-	-	-	150,000
Replace Community Center Fire Alarm Systems	200,000	-	-	-	-	200,000
Police Department	350,000	250,000	500,000	500,000	500,000	2,100,000
Police Department	350,000	250,000	500,000	500,000	500,000	2,100,000
911 Center Chiller	200,000	-	-	-	-	200,000
Police Service Center Renovations	150,000	250,000	500,000	500,000	500,000	1,900,000
Fire Department	3,075,000	5,500,000	3,000,000	3,000,000	3,000,000	17,575,000
Fire Department	3,075,000	5,500,000	3,000,000	3,000,000	3,000,000	17,575,000
Apparatus Replacement Plan	-	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
Fire Equipment Capital Maintenance	1,000,000	3,000,000	500,000	500,000	500,000	5,500,000
Fire Station Capital Maintenance	150,000	500,000	500,000	500,000	500,000	2,150,000
Fire Station Land Acquisition	300,000	-	-	-	-	300,000
Station #2 Apparatus and Equipment	1,625,000	-	-	-	-	1,625,000
Public Works	18,126,636	22,750,000	20,500,000	18,000,000	16,000,000	95,376,636
Public Works	18,126,636	22,750,000	20,500,000	18,000,000	16,000,000	95,376,636

City of Chattanooga
FY27-31 Capital Budget Summary by Project

	Proposed FY27	Proposed FY28	Proposed FY29	Proposed FY30	Proposed FY31	5 Year Total
Bridge Maintenance	-	500,000	500,000	500,000	500,000	2,000,000
City Facility Major Maintenance	-	1,000,000	1,000,000	1,000,000	2,000,000	5,000,000
Facilities Maintenance Building Roof Replacement	200,000	-	-	-	-	200,000
Family Justice Center Facilities Improvements	900,000	-	-	-	-	900,000
Hwy. 58 Bicycle and Pedestrian Facilities Phase 2	-	1,500,000	1,500,000	-	-	3,000,000
Manufacturers-Hamm Gateway	501,636	-	-	-	-	501,636
Pavement Management	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	50,000,000
Roadway Rebuilding	-	3,000,000	2,000,000	3,000,000	2,000,000	10,000,000
Sidewalks	225,000	1,000,000	1,000,000	1,000,000	1,000,000	4,225,000
Slope Management Program	-	500,000	500,000	500,000	500,000	2,000,000
TIP Paving	250,000	-	-	-	-	250,000
Traffic Signal Cabinets and Poles	600,000	-	-	-	-	600,000
Traffic Signal Team Bucket Trucks	450,000	-	-	-	-	450,000
Wilcox Blvd. Bridge	5,000,000	5,000,000	2,000,000	2,000,000	-	14,000,000
Wood Recycle Center Building	-	250,000	2,000,000	-	-	2,250,000
Parks and Outdoors	5,995,000	22,050,000	6,150,000	5,950,000	4,150,000	44,295,000
Parks and Outdoors	4,595,000	22,050,000	6,150,000	5,950,000	4,150,000	42,895,000
Accessible Van for Therapeutic Recreation	175,000	-	-	-	-	175,000
Carver Park	-	500,000	-	-	-	500,000
Coolidge Park Docks	500,000	-	-	-	-	500,000
Golf Course Ongoing Equipment Replacement	-	100,000	100,000	100,000	100,000	400,000
Harris Johnson Park Walking Path Replacement	160,000	-	-	-	-	160,000
John A. Patten Multi-Purpose Field Improvements	130,000	-	-	-	-	130,000
Manchester Park Pocket Park	150,000	250,000	-	-	-	400,000
Montague Park	-	15,500,000	-	-	-	15,500,000
North Chickamauga Creek Greenway - Dupont Segment	150,000	500,000	500,000	1,000,000	-	2,150,000
Parks ADA Repairs	-	250,000	250,000	250,000	250,000	1,000,000
Parks and Outdoors Plan Deferred Maintenance	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Parks Land Acquisition	-	500,000	500,000	500,000	500,000	2,000,000
Riverfront Improvements	2,750,000	-	-	-	-	2,750,000

City of Chattanooga
FY27-31 Capital Budget Summary by Project

	Proposed FY27	Proposed FY28	Proposed FY29	Proposed FY30	Proposed FY31	5 Year Total
Riverfront Park Bridge Repair	100,000	400,000	-	-	-	500,000
Schoolyards Program	-	200,000	200,000	-	-	400,000
Sheila Jennings Park	-	500,000	500,000	-	-	1,000,000
Softball Facility Improvements	-	800,000	800,000	800,000	-	2,400,000
Trail and Greenway Capital Maintenance	-	300,000	300,000	300,000	300,000	1,200,000
Veterans Memorial Park	280,000	-	-	-	-	280,000
Watkins Street Building	-	750,000	2,000,000	2,000,000	2,000,000	6,750,000
Woodmore Park at Ramsey Community Center	200,000	500,000	-	-	-	700,000
Chattanooga Design Studio (A.O.)	1,150,000	-	-	-	-	1,150,000
Montague Park (A.O.)	1,150,000	-	-	-	-	1,150,000
Friends of the Zoo (A.O.)	250,000	-	-	-	-	250,000
Veterinary Hospital (A.O.)	250,000	-	-	-	-	250,000
Economic Development	330,000	180,000	-	-	-	510,000
Economic Development	330,000	180,000	-	-	-	510,000
One Westside Public Art	80,000	80,000	-	-	-	160,000
Public Art Maintenance	-	100,000	-	-	-	100,000
Rossville Blvd. Gateway	250,000	-	-	-	-	250,000
Enterprise	133,697,731	126,900,000	84,225,000	54,900,000	53,900,000	453,622,731
Fleet	8,000,000	8,000,000	8,000,000	8,300,000	10,200,000	42,500,000
Public Works – Fleet	8,000,000	8,000,000	8,000,000	8,300,000	10,200,000	42,500,000
Fleet Replacement Program	8,000,000	8,000,000	8,000,000	8,300,000	10,200,000	42,500,000
Solid Waste	4,400,000	5,000,000	-	-	-	9,400,000
Public Works – Solid Waste	4,400,000	5,000,000	-	-	-	9,400,000
Birchwood Landfill Cell Expansion	3,000,000	5,000,000	-	-	-	8,000,000
Landfill Heavy Equipment - Compactor	1,400,000	-	-	-	-	1,400,000
Stormwater	17,497,731	15,300,000	17,725,000	13,600,000	13,700,000	77,822,731
Public Works – Stormwater	17,497,731	15,300,000	17,725,000	13,600,000	13,700,000	77,822,731
Central Ave. Extension Separation Project	250,000	3,500,000	-	-	-	3,750,000
Heavy Equipment	697,731	800,000	600,000	600,000	600,000	3,297,731
Mountain Creek Rd. – Drainage Improvements	500,000	-	-	-	-	500,000

City of Chattanooga
FY27-31 Capital Budget Summary by Project

	Proposed FY27	Proposed FY28	Proposed FY29	Proposed FY30	Proposed FY31	5 Year Total
N. Hawthorne Leachate Remediation and Storm Pipe Replacement	2,500,000	-	-	-	-	2,500,000
N. Market St. Branch Stream Restoration	250,000	-	2,000,000	-	-	2,250,000
Pedestrian Connectivity Drainage	1,000,000	-	-	-	-	1,000,000
Polk St./23rd St. Overflow	3,500,000	-	-	-	-	3,500,000
Pumpkin Pie Project	700,000	-	-	-	-	700,000
Repetitive Flood Loss Structure Buyouts	1,000,000	1,000,000	1,000,000	2,000,000	2,000,000	7,000,000
Stormwater Asset Management Plan Projects	4,000,000	4,000,000	10,000,000	11,000,000	11,000,000	40,000,000
Tremont Separation Project	400,000	6,000,000	-	-	-	6,400,000
UTC Vine St. Separation Project	250,000	-	4,000,000	-	-	4,250,000
Westside Drainage Improvements	2,250,000	-	-	-	-	2,250,000
WQ Vehicles	200,000	-	125,000	-	100,000	425,000
Wastewater	103,800,000	98,600,000	58,500,000	33,000,000	30,000,000	323,900,000
Wastewater	61,800,000	44,900,000	30,000,000	30,000,000	30,000,000	196,700,000
Biosolids Gasification Equipment	-	6,000,000	-	-	-	6,000,000
Biosolids Processing Equipment	2,000,000	-	-	-	-	2,000,000
Centrifuge Building 1 Assessment	2,000,000	-	-	-	-	2,000,000
Class A POWER Project	62,500,000	-	-	-	-	62,500,000
Contingency - General Purpose	-	4,000,000	7,000,000	30,000,000	30,000,000	71,000,000
Cooler/Incubator Replacement	400,000	-	-	-	-	400,000
Detritor Remodel	300,000	2,700,000	-	-	-	3,000,000
Disinfection System Upgrades	250,000	-	-	-	-	250,000
Influent Pump Station Elevator Upgrade	200,000	-	-	-	-	200,000
Main Gate Upgrade	250,000	-	-	-	-	250,000
MBEC Fiber Topology Upgrade	500,000	-	-	-	-	500,000
New Administration Building	9,000,000	-	-	-	-	9,000,000
New Contractor Village	250,000	-	-	-	-	250,000
Peracetic Acid System Improvements	200,000	-	-	-	-	200,000
Peracetic Acid System Replacement	-	-	20,000,000	-	-	20,000,000
Primary Clarifier Upgrade	2,000,000	-	-	-	-	2,000,000
Rooftop Fall Protection	180,000	-	-	-	-	180,000

City of Chattanooga
FY27-31 Capital Budget Summary by Project

	Proposed FY27	Proposed FY28	Proposed FY29	Proposed FY30	Proposed FY31	5 Year Total
Safety Shower Heaters	220,000	-	-	-	-	220,000
South Chick Creek Aerial Pipe Crossing Structural Support	50,000	200,000	-	-	-	250,000
South Chick Creek Interceptor Rehab Phase 2	-	13,000,000	2,000,000	-	-	15,000,000
South Chick Pump Station Improvements	(18,500,000)	18,500,000	-	-	-	-
Various Pipe Upgrades in ISS	-	500,000	1,000,000	-	-	1,500,000
Wastewater - Consent Decree	42,000,000	53,700,000	28,500,000	3,000,000	-	127,200,000
Focused SSES and Rehab - Phase II (Chatt Creek 1)	3,300,000	-	-	-	-	3,300,000
Focused SSES and Rehab - Phase II (Chatt Creek 5)	-	4,000,000	-	-	-	4,000,000
Focused SSES and Rehab - Phase II (Citico Creek 2)	3,300,000	-	-	-	-	3,300,000
Focused SSES and Rehab - Phase II (Citico Creek 3)	4,400,000	-	-	-	-	4,400,000
Focused SSES and Rehab - Phase II (Citico Creek 5)	-	3,800,000	-	-	-	3,800,000
Focused SSES and Rehab - Phase II (Contingency)	-	-	4,000,000	-	-	4,000,000
Focused SSES and Rehab - Phase II (Friars Branch 15)	-	-	4,000,000	-	-	4,000,000
Focused SSES and Rehab - Phase II (South Chick Creek 11)	-	4,200,000	-	-	-	4,200,000
Focused SSES and Rehab - Phase II (South Chick Creek 15)	-	-	4,000,000	-	-	4,000,000
MBEC Wet Weather Treatment Upgrade	16,500,000	-	-	-	-	16,500,000
Program Management For Consent Decree	3,200,000	3,200,000	3,200,000	3,000,000	-	12,600,000
Pump Station Improvements - 19th St	-	10,000,000	-	-	-	10,000,000
Pump Station Improvements - Big Ridge #1	3,000,000	-	-	-	-	3,000,000
Pump Station Improvements - Hixson #2	5,100,000	-	-	-	-	5,100,000
Pump Station Improvements - Multiple	-	1,000,000	1,000,000	-	-	2,000,000
Pump Station Improvements - Tiftonia #1	-	15,000,000	-	-	-	15,000,000
Riverview Park/CGCC Chronic SSO Elimination Project	2,200,000	-	-	-	-	2,200,000
South Chick Creek Triple Barrel Siphon Upgrade	500,000	5,500,000	5,300,000	-	-	11,300,000
TN 8/South Chick 9/Dobbs Branch 4 Interceptor Upgrades (Selected Interceptor U)	500,000	7,000,000	7,000,000	-	-	14,500,000
Total All Funds	167,109,367	183,530,000	124,175,000	93,050,000	84,250,000	652,114,367

Human Resources Personnel

Chattanooga's number one priority is to provide the most effective and efficient services to the citizens. Our human resource approach is designed to provide one with challenging and rewarding opportunities and a chance to build a career and future.

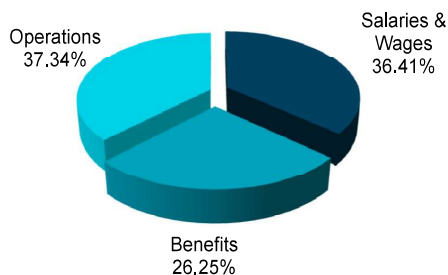
The City's compensation package includes: salaries, major medical health insurance, life insurance, social security, retirement plans, deferred compensation plans, worker's compensation (on the job injuries), personal leave, unused leave pay, leave buyback and unemployment benefits.

Salaries and Benefits

Salaries & Wages

Salaries and hourly employees are paid on a biweekly basis. Employee salaries and fringe benefits represent 62.66% of the total General Fund of the FY27 operating budget.

FY27 General Fund Operating Budget



All non-exempt employees under the Fair Labor Standards Act are paid overtime for hours in excess of their standard work period. Certain paid holidays and paid leave are included as time worked for the purpose of determining overtime eligibility. Employees may elect, within limits, to accrue premium compensatory time in lieu of overtime. Employees are paid on a biweekly basis regardless of their standard work period. Employees are paid a week behind. The only time leave is counted as time worked is in the week of a holiday.

Health Insurance

Chattanooga offers a group health insurance plan to all full-time employees. As of 7/1/2012, employees are eligible for coverage beginning the first day of the month following their hire date with the option to choose between a PPO Plan and a High Deductible Plan (HDHP) both consisting of Networks P and Network S. Currently, the City of Chattanooga contracts with BlueCross BlueShield of Tennessee (BCBST) for employee health coverage. The City offers a \$15 per month discount for being tobacco free. Rates shown are after the discount.

For FY2024, Health Insurance was changed from a Fiscal Year Enrollment to a Calendar Year beginning January 1, 2024.

As of 1/1/26, the monthly employee premium for Network P for both PPO and HDHP are as follows: The City also contributes a monthly administrative fee for the employee's health savings account.

Monthly Premium	Network P	
	PPO	HDHP
Employee only	\$140.20	\$75.42
Employee + Child(ren)	\$258.74	\$137.86
Employee + Spouse	\$301.30	\$158.20
Employee + Family	\$428.26	\$229.50

Network S is a regional BCBST network with hospitals and providers throughout the entire State of Tennessee and in surrounding areas. Premiums for Network S are discounted and the monthly contribution for Network S for both PPO and HDHP are as follows:

Monthly Premium	Network S	
	PPO	HDHP
Employee only	\$114.88	\$59.36
Employee + Child(ren)	\$212.06	\$109.00
Employee + Spouse	\$246.56	\$124.28
Employee + Family	\$351.04	\$178.80

Personal Leave

Personal Leave (also known as Paid Time Off (PTO) program) is provided to eligible full-time employees and combines vacation, sick days, into one bank. This allows employees flexibility in scheduling time off to meet family needs and balance work and personal life. The design of the PTO program is also intended to assist employees and manage staffing needs in order to meet the operational needs of the City.

Personal Leave shall be earned before it is taken. The accrual period is on a bi-weekly basis. All full-time employees will earn PTO on a biweekly accrual period, as shown in the schedule below:

Eligible Full-Time Employees			
YEARS OF SERVICE	Tier 1 (0-10)	Tier 2 (11-17)	Tier 3 (18+)
Hours accrued biweekly	8.31	9.54	10.77
Hours accrued annually	216	248	280
Days accrued annually	27	31	35

The following accrual schedule applies to Sworn Police personnel and Sworn Fire personnel who are not regularly scheduled to work on twenty-four (24) hour shifts will earn PTO on a bi-weekly accrual period, as shown in the schedule below:

Sworn Police/Sworn Fire Day-Shift Personnel			
YEARS OF SERVICE	Tier 1 (0-10)	Tier 2 (11-17)	Tier 3 (18+)
Hours accrued biweekly	12	13.54	14.77
Hours accrued annually	312	352	384
Days accrued annually	39	44	48

The following accrual schedule applies to Sworn Fire personnel who are regularly scheduled to work twenty-four (24) hour shifts will earn PTO on a bi-weekly basis, as shown in the accrual schedule below:

Sworn Fire 24 Hour Shift Personnel			
YEARS OF SERVICE	Tier 1 (0-10)	Tier 2 (11-17)	Tier 3 (18+)
Hours accrued biweekly	18.47	21.24	23.54
Hours accrued annually	480	552	612
Days accrued annually	40	46	51

The PTO year begins on January 1st and ends on December 31st of each year. Employees may carry over ten (10) days of PTO from one leave year to the next leave year in addition to their accumulated PTO days carried over from the previous leave year(s). PTO carryover is subject to the following provisions:

- Employees may accumulate up to a maximum of one hundred (100) days of PTO during their employment with the City. Employees hired prior to March 27, 1990 may accumulate up to one hundred and fifty (150) days of PTO; and
- Employees are responsible for monitoring and taking their PTO over the course of a year so that they do not lose time accrued when the current leave year ends.

Special Leaves with pay include: Reservists leave of absence, Court attendance, bereavement, meetings to attend professional and technical institutions, or conferences, that are job-related and may contribute to the effectiveness of the employee's services, and educational leave less than 14 days (if longer than fourteen days must be approved by the City Council).

Unused Leave Pay

Upon retirement, unused personal leave shall be paid in cash, at the daily rate of pay of the employee, not to exceed the maximum allowed.

Upon retirement because of disability, the employee is required to use their personal leave balance prior to beginning disability benefits.

Upon separation for reasons other than retirement, unused personal leave is paid, in cash, at the employee's daily rate of pay, not to exceed the maximum allowed.

Leave Buyback

The City may purchase an employee's accrued PTO, but is subject to certain circumstances and conditions which must be agreed to by the employee seeking to sell the PTO. The employee will agree in writing that the cap on the amount of days that the employee is entitled to accumulate over their career will be reduced on a day-for-day basis for the number of days the City is purchasing. The buy-back of PTO is subject to the availability of funds at the time of the request and is determined by the Finance Department.

- No more than sixty (60) days of PTO may be purchased from any employee during their employment with the City. Each day sold will be paid at seventy percent (70%) of the employee's daily salary.
- The City will not purchase PTO which would lower the employee's total accumulated balance below thirty (30) days, unless authorized in writing by the Mayor.
- Funds realized from the sale of PTO will be excluded from pension eligible earnings and will be treated as earned income.

Personnel Summary

The fiscal year 2027 provides for three-thousand and three (3,003) positions within the City. This is a increase of one hundred thirty-eight (138) citywide. The Fiscal Year 2027 positions are as follows:

General Government

In fiscal year 2027, the General Government department has one hundred thirty nine (139) positions which is a decrease of twenty five (25) positions from prior year. Distribution of these positions consists of seventeen (17) in the City Attorney's Office, eight (8) in City Judge Division, thirteen (13) in Council, six (6) in Internal Audit, eighty-seven (87) in Technology Services in addition to one (1) grant position. In FY2027, Purchasing was moved to the Finance department. The Risk department has eight (8) positions which is an increase of two (2) for prior year.

Department of Finance & Administration

In fiscal year 2027, the Department of Finance & Administration is made up of the following divisions: Finance Administration, Financial Operations and Reporting, Financial Planning and Development, City Treasurer, Grant Opportunities, positions. The Purchasing department was moved to the Finance department with twelve (12).

Capital Planning, and City Court Clerk's Office. There are a total of seventy-nine (79) total.

Department of Police

In fiscal year 2027, the Police department has six hundred nine (609) positions which consists of four hundred seventy-nine (479) sworn positions, one hundred twenty-six (126) non sworn positions and four (4) grant positions. Total positions increased a net of four (4).

Department of Fire

In the fiscal year 2027, the Fire department has four hundred and seventy-two (472) positions, nine (9) of which belong to the Tennessee Valley Regional Communication System; The General Fund positions consist of four hundred and forty-seven (447) sworn and sixteen (16) non-sworn.

Department of Public Works

In fiscal year 2027, Public Works department has three hundred and twenty-two (322) General Fund positions. Overall the department increased twenty-two (22) positions in General Fund.

The Stormwater Fund has one hundred and ninety eight (198) positions, which are funded primarily by Stormwater Fees.

State Street Aid which is a Public Works Special Revenue Fund, has sixty (60) positions.

The Solid Waste Fund consists of eighteen (18) positions, which are funded primarily by City and Landfill Tipping Fees.

In 2027, Wastewater Sewer consists of two hundred and forty two (242) positions, which are funded from Sewer Fees.

The Development Resource Center, which shares space with Hamilton County has three (3) total employees.

The Fleet garage has a total of sixty-six (66) positions; thirty-five (35) in the Amnicola garage and thirty-one (31) stationed at the 12th Street garage.

Department of Human Resources

In fiscal year 2027 the department of Human Resources total General Fund positions is twenty-seven (27). The department consists of Human Resources Administration with twenty (20); Employee Insurance Office with four (4), Employee Training which has two (3) positions.

Executive Branch

In fiscal year 2027, the Executive Branch has a total of seventy-eight (78) positions, which consists of General Fund and grant funded positions. The General Fund positions consists of the Mayor's Administrative Office, Office of Constituent Services, Family Justice Center, Communications, 311 Center, and Neighborhood Services. Overall the entire department increased by five (5) positions.

Department of Community Development

In fiscal year 2027, Community Development has a total of one hundred fifty-three (153) General Fund positions. This is an increase of three (3) positions from FY2026. This department's General Fund consists of the following sections: Administration, Community Center Administration, Community Centers, Community Engagement, Communication, Community Health, Community Safety & Gun Violence Prevention, Office of Family Empowerment, and Aquatics.

Department of Parks & Outdoors

In fiscal year 2027, the Parks & Outdoors Department has a total of two hundred and four (204) positions. The General Fund has a total of one-hundred forty-nine (149) positions, which includes: Administration, Fitness Center, Communication, Recreation Admin, Support Services, Skatepark, Sports Programs, Therapeutic Programs, Champion's Club, Summit of Softball Complex, Outdoor Chattanooga, Playground & Hardscapes, Parks Maintenance, Facilities, Carousel Operations, Building and Structures, Tennessee Riverpark Downtown, Tennessee Riverpark Security. The Municipal Golf Courses fund, consists with fifty-three (53) positions which is the same as FY2026.

Department of Early Learning

In fiscal year 2027, the department of Early Learning has twenty five (25) positions in the General Fund which is an increase of 8 positions from FY2026. It has a total of two hundred thirty four (234) grant positions, which is an increase of 45 from FY2026.

Department of City Planning

In fiscal year 2027, City Planning has five (5) positions, which equals the five (5) positions from the prior fiscal year.

Department of Economic Development

In fiscal year 2027, Economic Development has forty-two (42) positions. This is an increase of eleven (11) positions from FY2026. The Department of Economic Development manages Affordable Housing, Workforce Development, Real Property, Housing & Community Investment, Homeless and Supportive Housing, Economic Development, and Entrepreneurship. Shared Maintenance ED Arts & Culture and Economic Development Special Events were recently added from Parks & Outdoors.

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
General Government & Agencies (All funds)	121	114	148	139	25	18	139	139
General Government & Agencies General Fund	120	114	141	130	16	10	130	130
City Council								
Administrative Support Assistant 2	1	1	1	1	0	0	1	1
Clerk to Council	1	1	1	1	0	0	1	1
Council Chairperson	1	1	1	1	0	0	1	1
Council Member	7	7	7	7	0	0	7	7
Council Support Specialist	1	1	1	1	0	0	1	1
Council Vice Chairperson	1	1	1	1	0	0	1	1
Director of Legislative Affairs	0	0	0	1	1	1	1	1
	12	12	12	13	1	1	13	13
City Court Judicial I								
City Court Officer	2	2	2	2	0	0	2	2
City Court Officer PT	2	2	2	2	0	0	2	2
City Judge	1	1	1	1	0	0	1	1
Judicial Assistant	1	1	0	0	0	-1	0	0
Court Administrative Supervisor	0	0	1	1	0	1	1	1
Judicial Assistant PT	2	2	2	2	0	0	2	2
	8	8	8	8	0	0	8	8
City Attorney's Office								
Administrative Support Specialist	1	1	1	1	0	0	1	1
City Attorney	1	1	1	1	0	0	1	1
Compliance Officer	1	1	1	0	-1	-1	0	0
Deputy City Attorney	1	1	1	1	0	0	1	1
Legal Assistant	4	4	4	4	0	0	4	4
Legal Office Manager	0	0	1	1	0	1	1	1
Paralegal	0	0	1	1	0	1	1	1
Public Records Manager	0	1	1	1	0	1	1	1
Senior Assistant City Attorney	1	1	0	0	0	-1	0	0
Special Asst City Attorney	0	0	1	1	0	1	1	1
Staff Attorney 1	4	5	5	4	-1	0	4	4
Staff Attorney 2	1	1	1	2	1	1	2	2
	14	16	18	17	-1	3	17	17
Internal Audit								
Administrative Support Specialist PT	1	1	1	1	0	0	1	1
City Auditor	1	1	1	1	0	0	1	1
Senior Auditor	4	4	4	4	0	0	4	4
	6	6	6	6	0	0	6	6
Technology Services Department (All funds)	69	60	86	87	1	18	87	87
Technology Services (General Fund)	68	60	85	86	1	18	86	86
Technology Services Operations								
Account Coordinator	1	1	1	1	0	0	1	1
Assistant Director IT Operations	1	0	0	0	0	-1	0	0
Assistant Director IT Project Management	1	0	0	0	0	-1	0	0
Application System Manager (GoGov, Meltwater, Hubspot)	0	0	1	0	-1	0	0	0
Application System Manager (JIRA, Workspace, All)	0	0	1	0	-1	0	0	0
Application System Manager (Oracle)	0	0	1	0	-1	0	0	0
Application System Manager (PW: Citiworks, Cityview, Opengov)	0	0	1	0	-1	0	0	0
Audio Visual Technician	0	1	1	1	0	1	1	1

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Camera Specialist	0	0	1	1	0	1	1	1
Chief Information Technology Officer	1	1	1	1	0	0	1	1
Deputy Chief Info Tech Officer	1	1	1	1	0	0	1	1
Director of Data	1	1	0	0	0	-1	0	0
Digital Engagement Platforms Manager	0	0	1	0	-1	0	0	0
Digital Experience Development Lead	0	1	0	0	0	0	0	0
Digital Experience Engineer	0	2	2	2	0	2	2	2
Director Infrastructure & Security	1	1	1	1	0	0	1	1
Director IT Operations	0	1	1	1	0	1	1	1
Director IT Project Management	0	1	1	1	0	1	1	1
Director IT Security	1	1	0	0	0	-1	0	0
Director Business and Finance Management	0	1	1	1	0	1	1	1
Director Digital Experiences	0	0	1	1	0	1	1	1
Director Enterprise Applications & Architecture	0	0	1	1	0	1	1	1
Director of Open Data and Performance Management	0	1	0	0	0	0	0	0
Director of Special Projects	0	1	0	0	0	0	0	0
Electronics Technician 1	1	0	0	0	0	-1	0	0
Executive Assistant	1	1	1	1	0	0	1	1
Fiscal Analyst	1	1	1	1	0	0	1	1
Inventory Coordinator	1	1	1	1	0	0	1	1
IT Business Manager	1	0	0	1	1	0	1	1
IT Business Project Analyst	4	4	1	1	0	-3	1	1
IT Project Manager	3	3	6	8	2	5	8	8
IT Project Manager - Citywide Camera	0	0	1	0	-1	0	0	0
IT Project Manager - CPD	0	0	1	0	-1	0	0	0
IT Project Manager - DTS	0	0	1	0	-1	0	0	0
IT Security Analyst	1	1	1	1	0	0	1	1
IT Security Analyst II	1	1	1	1	0	0	1	1
IT Security Specialist	0	0	1	0	-1	0	0	0
IT Specialist	1	1	1	1	0	0	1	1
IT Technical Architect	1	1	0	0	0	-1	0	0
IT Tech 2	0	0	1	1	0	1	1	1
IT Technical Trainer	1	2	2	2	0	1	2	2
IT Technician	4	4	4	4	0	0	4	4
IT Trainer - Lead	0	0	1	0	-1	0	0	0
IT UX Designer	1	1	1	2	1	1	2	2
Manager, Applications System	1	1	1	5	4	4	5	5
Manager, Enterprise Applications	1	1	0	0	0	-1	0	0
Manager, IT Infrastructure	1	0	0	0	0	-1	0	0
Manager, Camera Systems	0	0	0	1	1	1	1	1
Manager, Computer and Storage Systems	0	0	0	1	1	1	1	1
Manager, Digital Experience Platform	0	0	0	2	2	2	2	2
Manager, IT Operations	1	1	1	1	0	0	1	1
Manager, Compute & Storage	0	0	1	0	-1	0	0	0
Manager, Digital Experiences	0	0	1	0	-1	0	0	0
Manager, IT Operations & Camera Systems	0	0	1	0	-1	0	0	0
Manager, Networking Operations	0	0	1	1	0	1	1	1
Manager, Oracle Cloud Platform & Services	0	0	1	1	0	1	1	1
Manager, IT/SC Infrastructure	1	0	0	0	0	-1	0	0
Network Engineer City	0	0	1	2	1	2	2	2

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Network Engineer Lead	0	1	1	1	0	1	1	1
Network Engineer WW	0	0	1	0	-1	0	0	0
Programmer 2	2	0	0	0	0	-2	0	0
Senior Data Analyst	0	3	0	0	0	0	0	0
Senior Digital Experience Engineer	0	1	0	0	0	0	0	0
Software Development Engineer 1	4	1	0	0	0	-4	0	0
Software Development Engineer 2	2	1	0	0	0	-2	0	0
Software Engineer Lead	0	1	0	0	0	0	0	0
Senior Digital Experience Engineer	0	0	1	1	0	1	1	1
Systems Administrator 1	1	1	1	1	0	0	1	1
Systems Administrator 2	1	1	1	1	0	0	1	1
Systems Administrator Lead	0	1	4	4	0	4	4	4
UX/UI Designer	0	0	1	0	-1	0	0	0
Video Management Systems Engineer	0	0	1	0	-1	0	0	0
Technical Trainer Lead	0	0	1	1	0	1	1	1
	45	50	64	61	-3	16	61	61
Technology Services - IS Smart Cities								
Civil Engineer 2	0	1	1	1	0	1	1	1
Crew Worker 3	1	0	0	0	0	-1	0	0
Crew Foreman	1	0	0	0	0	-1	0	0
Director Intelligent Cities	0	1	1	1	0	1	1	1
Electrician 1	3	0	0	0	0	-3	0	0
Electrician 2	2	0	0	0	0	-2	0	0
Electronics Tech 1	2	0	0	0	0	-2	0	0
Equipment Operator 4	1	0	0	0	0	-1	0	0
Intelligent Cities Director	1	0	0	0	0	-1	0	0
Manager Intelligent Trans Systems	1	0	0	0	0	-1	0	0
Manager, Intelligent Cities	0	0	0	1	1	1	1	1
Software Development Engineer 1	0	0	1	1	0	1	1	1
Software Development Engineer 2	0	0	1	1	0	1	1	1
Software Engineer Lead	0	0	1	1	0	1	1	1
Systems Administrator Lead	0	0	0	1	1	1	1	1
Traffic Project Manager	0	0	1	0	-1	0	0	0
Traffic Signal Designer Specialist	1	0	0	0	0	-1	0	0
Traffic Signal Systems Engineer	1	0	0	0	0	-1	0	0
Traffic Management Center Coordinator	0	0	0	1	1	1	1	1
Traffic Management Center Lead	0	0	0	1	1	1	1	1
Transportation Accounts Coordinator	1	0	0	0	0	-1	0	0
Transportation Project Manager	1	0	0	0	0	-1	0	0
	16	2	6	9	3	-7	9	9
DTS Data Operations								
AI Application Manager	0	0	1	1	0	1	1	1
Director, AI & Data Operations	0	0	1	1	0	1	1	1
Senior Data Analyst	0	0	4	4	0	4	4	4
	0	0	6	6	0	6	6	6
Technology Services - GIS								
GIS Analyst 1	3	3	3	3	0	0	3	3
GIS Analyst 2	2	2	2	2	0	0	2	2
GIS Analyst 3	0	1	1	2	1	2	2	2
GIS Systems & Database Manager	1	1	1	1	0	0	1	1

City of Chattanooga
Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
GIS Technician	1	1	1	1	0	0	1	1
IT Project Manager	0	0	1	1	0	1	1	1
	7	8	9	10	1	3	10	10
Automated Traffic Enforcement (9091)								
Assistant Director of Smart Cities	1	0	0	0	0	-1	0	0
	1	0	0	0	0	-1	0	0
DTS Federal Grants								
Civil Engineer 2	0	0	1	1	0	1	1	1
	0	0	1	1	0	1	1	1
Purchasing								
Buyer	5	6	6	0	-6	-5	0	0
Deputy Procurement Officer	1	1	1	0	-1	-1	0	0
Manager of Supplier Engagement	0	0	1	0	-1	0	0	0
Procurement Officer	1	1	1	0	-1	-1	0	0
Procurement Analyst	1	0	0	0	0	-1	0	0
Procurement Compliance Specialist	2	2	2	0	-2	-2	0	0
Purchasing Requisitioner	1	1	0	0	0	-1	0	0
Supplier Engagement Coordinator	1	1	1	0	-1	-1	0	0
	12	12	12	0	-12	-12	0	0
Department of Risk Management	0	0	6	8	2	8	8	8
Administration								
Claims & Risk Analyst	0	0	1	1	0	1	1	1
Compliance Officer	0	0	0	1	1	1	1	1
Director of Risk	0	0	1	1	0	1	1	1
Occupational Safety Specialist	0	0	0	1	1	1	1	1
Risk Investigator	0	0	1	1	0	1	1	1
Risk Officer	0	0	1	1	0	1	1	1
Safety and Compliance Specialist	0	0	1	1	0	1	1	1
Supervisor Public Parks Program	0	0	1	1	0	1	1	1
	0	0	6	8	2	8	8	8
Executive Department of the Mayor (All Funds)	64	59	73	78	5	14	78	78
Executive Department - General Funds	47	48	62	59	-3	12	59	59
Office of the Mayor								
Administrative Support Assistant 1	1	1	1	1	0	0	1	1
Chief of Staff	1	1	1	1	0	0	1	1
Chief Operating Officer	1	1	1	1	0	0	1	1
Chief Policy Officer	0	0	1	1	0	1	1	1
Chief Strategy & Innovation Officer	0	1	0	0	0	0	0	0
Constituent Services Coordinator	1	1	0	0	0	-1	0	0
DCOS & Senior Advisor for Public Affairs	0	1	1	1	0	1	1	1
Deputy Chief of Staff	1	0	0	0	0	-1	0	0
Deputy Chief Operating Officer	1	1	1	0	-1	-1	0	0
Director Design	0	0	1	0	-1	0	0	0
Director Intergovernmental & External Affairs	1	1	1	1	0	0	1	1
Director of New Chattanooga	0	0	1	0	-1	0	0	0
Director of Policy Planning & Implementation	1	1	1	1	0	0	1	1
Executive Assistant to Chief Operating Officer	1	1	1	0	-1	-1	0	0
Executive Assistant to Chief of Staff	1	1	1	1	0	0	1	1

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Executive Assistant to Mayor	1	1	1	1	0	0	1	1
Executive Coordinator	0	1	1	0	-1	0	0	0
Executive Office Manager	0	0	0	1	1	1	1	1
Internal Communications Coordinator	1	1	1	1	0	0	1	1
Manager Innovation Program	0	1	0	0	0	0	0	0
Mayor	1	1	1	1	0	0	1	1
Mayor's Special Assistant	0	0	0	1	1	1	1	1
Policy Analyst	1	1	0	0	0	-1	0	0
Project Manager, Legislative Affairs & Operations	1	0	0	0	0	-1	0	0
Project Manager	0	1	2	2	0	2	2	2
Receptionist	1	1	1	1	0	0	1	1
Senior Advisor for Economic Opportunity	1	0	0	0	0	-1	0	0
Senior Advisor for Economic & Workforce Development	0	0	1	1	0	1	1	1
Senior Advisor for Legislative Initiatives	1	1	1	1	0	0	1	1
Staff Assistant	1	0	0	0	0	-1	0	0
	19	20	21	18	-3	-1	18	18
Community Health								
Administrative Support Coordinator	1	1	0	0	0	-1	0	0
Comm Outreach Coordinator	1	0	0	0	0	-1	0	0
Deputy Director Community Health	1	1	0	0	0	-1	0	0
Director Community Health	1	1	0	0	0	-1	0	0
Executive Dir Community Safety and Gun Violence Prevention	1	0	0	0	0	-1	0	0
Lead Registered Nurse Navigator PT	0	1	0	0	0	0	0	0
Manager Community Safety and Gun Violence	2	0	0	0	0	-2	0	0
Intervention Specialist	3	0	0	0	0	-3	0	0
Program Coordinator	1	0	0	0	0	-1	0	0
Program Manager	1	1	0	0	0	-1	0	0
Public Safety Coordinator	1	0	0	0	0	-1	0	0
Registered Nurse Navigator	0	2	0	0	0	0	0	0
Social Worker	3	0	0	0	0	-3	0	0
	16	7	0	0	0	-16	0	0
Community Safety & Gun Violence Prevention								
Community Outreach Coord	0	1	0	0	0	0	0	0
Executive Dir. Community Safety and Gun Violence Prevention	0	1	0	0	0	0	0	0
Intervention Specialist	0	3	0	0	0	0	0	0
Manager of Community Safety and Gun Violence Prevention	0	2	0	0	0	0	0	0
Public Safety Coordinator	0	1	0	0	0	0	0	0
	0	8	0	0	0	0	0	0
Family Justice								
Administrative Support Specialist	1	1	1	1	0	0	1	1
Assistant Director Clinical Coordinator Services	1	1	1	0	-1	-1	0	0
Assistant Director Outreach, Training, and Volunteer	1	1	1	1	0	0	1	1
Asst Director Clinical Coord Svcs	0	0	0	1	1	1	1	1
Client Services Supervisor	1	1	1	1	0	0	1	1
Family Justice Center Executive Director	1	1	1	1	0	0	1	1
Family Justice Center Navigator	2	2	2	2	0	0	2	2
Mental Health Clinician	0	0	0	1	1	1	1	1
Receptionist	0	0	1	1	0	1	1	1
	7	7	8	9	1	2	9	9
Mayor Communications								
Civic Engagement & Communications Coordinator	1	1	0	0	0	-1	0	0

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Communications Coordinator	1	1	1	1	0	0	1	1
Digital Specialist	1	1	1	0	-1	-1	0	0
Director of Public Affairs	1	0	0	0	0	-1	0	0
Press Assistant	0	0	1	1	0	1	1	1
Press Secretary	0	1	1	1	0	1	1	1
Senior Advisor for Public Affairs	1	0	0	0	0	-1	0	0
Senior Advisor for Communications	0	1	1	1	0	1	1	1
	5	5	5	4	-1	-1	4	4
Office of Constituent Services								
Constituent Services Coordinator	0	0	1	1	0	1	1	1
Director Constituent Services	0	1	1	1	0	1	1	1
Manager Neighborhood Service and Development	0	0	1	0	-1	0	0	0
Neighborhood Program Specialist	0	0	1	0	-1	0	0	0
Neighborhood Relations Specialist	0	0	3	0	-3	0	0	0
	0	1	7	2	-5	2	2	2
OCS 311 Call Center								
Customer Service Performance Spec	0	0	1	1	0	1	1	1
Customer Service Representative 1	0	0	15	12	-3	12	12	12
Customer Service Representative 2	0	0	2	5	3	5	5	5
Customer Service Supervisor	0	0	1	1	0	1	1	1
Customer Svc Team Lead	0	0	1	1	0	1	1	1
Director 311 Operations	0	0	1	1	0	1	1	1
	0	0	21	21	0	21	21	21
OCS Neighborhood Services								
Manager Neighborhood Service and Development	0	0	0	1	1	1	1	1
Neighborhood Program Specialist	0	0	0	1	1	1	1	1
Neighborhood Relations Specialist	0	0	0	3	3	3	3	3
	0	0	0	5	5	5	5	5
Executive Department - Grants	17	11	11	19	8	2	19	19
FJC OVCHH Grant (Fund 8353)								
Client Services Supervisor	1	1	0	1	1	0	1	1
FJC OVC Project Coordinator	2	2	0	2	2	0	2	2
	3	3	0	3	3	0	3	3
OCH Grants (Fund 8382)								
Victim Services Advocate	0	0	3	3	0	3	3	3
Violence Interrupter	0	0	5	5	0	5	5	5
	0	0	8	8	0	8	8	8
FJC VSSG Grant (Fund 8361)								
FJC CCR Specialist	2	2	1	2	1	0	2	2
FJC Navigator	1	1	1	1	0	0	1	1
	3	3	2	3	1	0	3	3
MAYOR Public Health Grant HHS (Fund 8362)								
Community/Public Health Data Assistant	1	0	0	0	0	-1	0	0
Lead Registered Nurse Navigator	2	0	0	0	0	-2	0	0
Nurse Navigator	1	0	0	0	0	-1	0	0
Registered Nurse Navigator	5	4	0	0	0	-5	0	0
	9	4	0	0	0	-9	0	0
MAYOR OMH (Fund 8364)								
Registered Nurse Navigator PT	0	0	0	2	2	2	2	2

City of Chattanooga
Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
	0	0	0	2	2	2	2	2
MAYOR FJC Delta Ahead Grant (Fund 8371)								
FJC Prevention Coordinator	1	1	1	1	-1	-1	0	0
Housing Stability Facilitator	1	0	0	0	1	0	1	1
	2	1	1	1	-1	-2	0	0
Executive Programs(Fund 9090)								
FJC Education Coordinator	0	0	0	1	1	1	1	1
FJC Survivor Support Specialist	0	0	0	1	1	1	1	1
	0	0	0	2	2	2	2	2
Department of Finance & Administration	67	63	66	79	13	12	79	79
Finance								
Accountant 1	4	4	2	3	1	-1	3	3
Accountant 2	2	2	3	3	0	1	3	3
Accountant 3	1	1	2	1	-1	0	1	1
Accounting Manager	1	1	1	1	0	0	1	1
Accounting Technician 1	5	4	0	0	0	-5	0	0
Accounting Technician 2	1	2	0	0	0	-1	0	0
Accounts Payable Specialist 2	0	0	4	4	0	4	4	4
Accounts Payable Specialist 3	0	0	2	2	0	2	2	2
Accounts Payable Supervisor	1	1	1	1	0	0	1	1
Administrative Support Assistant 2	2	2	2	2	0	0	2	2
Admin Support Specialist	0	0	1	1	0	1	1	1
Budget Manager	1	1	1	1	0	0	1	1
Budget Officer	1	1	1	1	0	0	1	1
Business Systems Analyst	1	0	0	0	0	-1	0	0
Business Systems Manager	1	1	1	1	0	0	1	1
City Finance Officer	1	1	1	1	0	0	1	1
Deputy Administrator Finance	1	1	1	1	0	0	1	1
Executive Assistant to CFO	1	1	1	1	0	0	1	1
Management & Budget Analyst 1	3	3	3	3	0	0	3	3
Management & Budget Analyst 2	1	1	1	1	0	0	1	1
Management & Budget Analyst 3	1	1	1	1	0	0	1	1
Manager, Financial Operations	1	1	1	1	0	0	1	1
Payroll Assistant Manager	0	1	0	0	0	0	0	0
Payroll Manager	1	1	0	0	0	-1	0	0
Payroll Specialist	0	0	6	6	0	6	6	6
Payroll Technician	0	3	0	0	0	0	0	0
Payroll Technician 2	4	0	0	0	0	-4	0	0
	35	34	36	36	0	1	36	36
Capital Planning								
Director Capital Planning & Projects	0	0	1	1	0	1	1	1
Manager Strategic Capital Planning	0	0	1	1	0	1	1	1
	0	0	2	2	0	2	2	2
Grants & Opportunities								
Accountant 2	1	1	0	0	0	-1	0	0
Accountant 3	0	0	1	1	0	1	1	1
Director Grants & Opportunities	1	1	1	1	0	0	1	1
Grant Writer	1	1	0	0	0	-1	0	0
Grants Coordinator	2	2	3	3	0	1	3	3

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Purchasing	5	5	5	5	0	0	5	5
Buyer	0	0	0	6	6	6	6	6
Deputy Procurement Officer	0	0	0	1	1	1	1	1
Manager Strategic Sourcing Outreach	0	0	0	1	1	1	1	1
Procurement Officer	0	0	0	1	1	1	1	1
Procurement Compliance Specialist	0	0	0	2	2	2	2	2
Supplier Engagement Coordinator	0	0	0	1	1	1	1	1
	0	0	0	12	12	12	12	12
City Treasurer								
Assistant City Treasurer	1	1	1	1	0	0	1	1
City Treasurer	1	1	1	1	0	0	1	1
Coordinator Senior Programs	1	1	1	1	0	0	1	1
Property Tax Clerk II PT	2	2	2	2	0	0	2	2
Property Tax Clerk III PT	1	1	1	1	0	0	1	1
Revenue Specialist 2	6	6	4	2	-2	-4	2	2
Revenue Specialist 3	0	0	2	0	-2	0	0	0
Revenue Supervisor	0	0	0	3	3	3	3	3
Tax Manager	1	1	1	0	-1	-1	0	0
Treasury Analyst	1	1	1	2	1	1	2	2
	14	14	14	13	-1	-1	13	13
City Court Clerk's Office								
Admin Support Coordinator	1	1	1	1	0	0	1	1
City Court Clerk	1	1	1	1	0	0	1	1
Court Operations Assistant	7	4	2	3	1	-4	3	3
Court Operations Technician 1	3	3	3	3	0	0	3	3
Court Operations Technician 2	1	1	1	2	1	1	2	2
Manager Operations	0	0	1	1	0	1	1	1
	13	10	9	11	2	-2	11	11
Department of Human Resources	32	32	27	27	0	-5	27	27
Human Resources Administration								
Associate HR Business Partner	1	0	0	0	0	-1	0	0
Chief Human Resources Officer	1	1	1	1	0	0	1	1
Deputy Chief Human Resources Officer	1	1	1	1	0	0	1	1
Director HR Operations	1	1	1	1	0	0	1	1
Director HRMS & Employment Services	1	1	1	1	0	0	1	1
Executive Assistant to COO	1	1	1	1	0	0	1	1
HR Business Partner	4	5	5	6	1	2	6	6
Human Resources Analyst	3	4	4	5	1	2	5	5
Human Resources Technician	3	2	0	0	0	-3	0	0
Manager HRMS	0	0	0	1	1	1	1	1
Manager Recruiting	1	1	1	1	0	0	1	1
Recruiting Coordinator	0	0	2	2	0	2	2	2
Manager Total Rewards	1	1	0	0	0	-1	0	0
Senior HR Business Partner	0	1	0	0	0	0	0	0
	18	19	17	20	3	2	20	20
Employee Training								
Director Leadership & Prof Development	1	1	1	1	0	0	1	1
Human Resource Technician	1	1	1	1	0	0	1	1

City of Chattanooga
Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
HR Trainer	0	0	1	1	0	1	1	1
	2	2	3	3	0	1	3	3
Employee Insurance Office								
Benefits Specialist	2	2	0	0	0	-2	0	0
Director Total Rewards	1	1	1	1	0	0	1	1
Human Resource Analyst	1	1	1	0	-1	-1	0	0
Human Resource Technician	1	0	0	0	0	-1	0	0
Manager Pension & Benefits	1	1	0	0	0	-1	0	0
Manager Total Rewards	0	0	1	0	-1	0	0	0
Manager Wellness & Occ Health	1	1	0	0	0	-1	0	0
Pension & Data Analyst	0	0	1	1	0	1	1	1
Total Rewards Specialist	0	0	3	2	-1	2	2	2
	7	6	7	4	-3	-3	4	4
Employees Safety Program								
Admin Support Specialist	1	0	0	0	0	-1	0	0
Claims & Risk Analyst	0	1	0	0	0	0	0	0
Risk Investigator	0	1	0	0	0	0	0	0
Safety & Compliance Specialist	1	1	0	0	0	-1	0	0
Supervisor Safety & Risk	1	0	0	0	0	-1	0	0
	3	3	0	0	0	-3	0	0
Risk Management								
Claims & Risk Analyst	1	0	0	0	0	-1	0	0
Director Safety, Compl & Risk Mgt	1	1	0	0	0	-1	0	0
Manager Risk	0	1	0	0	0	0	0	0
	2	2	0	0	0	-2	0	0
Dept. of Community Development (All Funds)	157	156	178	180	2	23	180	180
Community Dev General Fund	125	121	150	153	3	28	153	153
Administration								
Accounting Technician 2	1	1	0	0	0	-1	0	0
Admin Support Assistant 2	0	1	0	0	0	0	0	0
Administrative Support Specialist	1	0	0	0	0	-1	0	0
Administrator Community Development	1	1	1	1	0	0	1	1
Community Center Program Coordinator	0	0	1	0	-1	0	0	0
Community Center Program Manager	0	0	1	1	0	1	1	1
Deputy Administrator CD	1	1	1	1	0	0	1	1
Assistant Director Recreation	1	0	0	0	0	-1	0	0
Development Coordinator	0	0	0	1	1	1	1	1
Director of Assistance Programs	1	1	0	0	0	-1	0	0
Director of Operations	1	1	1	1	0	0	1	1
Executive Assistant	1	1	1	1	0	0	1	1
Finance Manager	1	1	1	1	0	0	1	1
Fiscal Analyst	1	1	1	1	0	0	1	1
Fiscal Technician	0	0	1	1	0	1	1	1
Office Coordinator	0	0	0	2	2	2	2	2
Office Supervisor	0	1	1	0	-1	0	0	0
Personnel Assistant	1	0	0	0	0	-1	0	0
Program Specialist	0	1	0	0	0	0	0	0
	11	11	10	11	1	0	11	11
CD Public Communication								

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Public Relations Coordinator 2	1	1	1	1	-1	-1	0	0
Specialist Community Centers	1	0	0	0	1	0	1	1
	2	1	1	1	0	-1	1	1
CD Office of Family Empowerment								
Assistant Director OFE	1	1	1	1	0	0	1	1
Director Office Family Empowerment	1	1	1	1	0	0	1	1
	2	2	2	2	0	0	2	2
Community Centers Administration								
Administrative Support Specialist	1	1	1	1	0	0	1	1
Assistant Director of Community Centers	0	0	0	3	3	3	3	3
Crew Worker 2	1	1	0	0	0	-1	0	0
Director of Community Centers	2	2	0	0	0	-2	0	0
Program Specialist	1	0	0	0	0	-1	0	0
	5	4	1	4	3	-1	4	4
CD Community Center Staffing								
Administrative Support Assistant 2	1	0	0	0	0	-1	0	0
Art Assistant	1	0	0	0	0	-1	0	0
Crew Worker 2	0	0	1	1	0	1	1	1
Custodian	13	13	13	13	0	0	13	13
Custodian PT	1	1	1	3	2	2	3	3
Front Desk Clerk PT	5	5	5	5	0	0	5	5
Manager Community Center	0	20	20	20	0	20	20	20
Manager Community Center 1	16	0	0	0	0	-16	0	0
Manager Community Center 2	4	0	0	0	0	-4	0	0
Program Tutor	17	14	14	9	-5	-8	9	9
Specialist Community Centers	28	31	32	33	1	5	33	33
Specialist Community Centers PT	19	19	19	16	-3	-3	16	16
Specialist Community Centers - Bilingual	0	0	0	2	2	2	2	2
	105	103	105	102	-3	-3	102	102
CD Aquatics								
Aquatics Program Manager	0	0	1	1	0	1	1	1
Head Lifeguard	0	0	2	0	-2	0	0	0
Lifeguard 1	0	0	0	2	2	2	2	2
Lifeguard 2	0	0	3	5	2	5	5	5
Lifeguard 3	0	0	0	3	3	3	3	3
Recreation Specialist	0	0	1	1	0	1	1	1
Swim Lesson Instructor	0	0	1	1	0	1	1	1
Water Fitness Instructor	0	0	3	1	-2	1	1	1
	0	0	11	14	3	14	14	14
Community Engagement								
Community Engagement Specialist	0	0	1	1	0	1	1	1
Community Program Manager	0	0	1	1	0	1	1	1
Director Community Engagement	0	0	1	1	0	1	1	1
Executive Assistant	0	0	1	0	-1	0	0	0
Language Access Coordinator	0	0	1	1	0	1	1	1
	0	0	5	4	-1	4	4	4
Community Health								
Admin Support Coordinator	0	0	1	1	0	1	1	1
Community/Public Health Data Assistant	0	0	0	1	1	1	1	1
Deputy Director Community Health	0	0	1	1	0	1	1	1

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Director Community Health	0	0	1	1	0	1	1	1
Lead Registered Nurse Navigator	0	0	1	1	0	1	1	1
Program Manager	0	0	1	1	0	1	1	1
Registered Nurse Navigator	0	0	2	1	-1	1	1	1
	0	0	7	7	0	7	7	7
Community Safety & Gun Violence Prevention								
Community Outreach Coordinator	0	0	1	0	-1	0	0	0
Executive Director Community Safety and Gun Violence Prevention	0	0	1	1	0	1	1	1
Intervention Specialist	0	0	3	3	0	3	3	3
Manager Community Safety and Gun Violence Prevention	0	0	2	3	1	3	3	3
Public Safety Coordinator	0	0	1	1	0	1	1	1
	0	0	8	8	0	8	8	8
Community Development Fund - Grants	32	35	28	27	-1	-5	27	27
Economic Development Housing Access (Fund 8675)								
Assistant Manager Community Development	1	1	1	1	0	0	1	1
Community Development Specialist	4	4	4	3	-1	-1	3	3
Fiscal Analyst	1	1	1	1	0	0	1	1
Director Housing and Community Investment	0	0	1	0	-1	0	0	0
Manager Community Development	1	1	0	0	0	-1	0	0
	7	7	7	5	-2	-2	5	5
Economic Development ESG Homeless Administration (Fund 8677)								
Homeless Services Coordinator	1	1	1	1	0	0	1	1
	1	1	1	1	0	0	1	1
Economic Development Home ARP Grant (Fund 8678)								
Accounting Technician 2 PT	1	1	1	1	0	0	1	1
Homeless Service Coordinator	3	3	2	2	0	-1	2	2
Homeless Services Intake Coordinator	1	1	1	1	0	0	1	1
Housing Coordinator	0	1	1	1	0	1	1	1
Housing Stability Facilitator	0	1	1	1	0	1	1	1
	5	7	6	6	0	1	6	6
Community Development LIHEAP Grant (8904)								
Admin Support Assistant 1	1	1	1	0	-1	-1	0	0
Admin Support Specialist	1	1	0	1	1	0	1	1
Data Entry Clerk	1	1	1	1	0	0	1	1
Family Support Navigator	0	0	0	2	2	2	2	2
Family Support Specialist, LIHEAP	1	1	1	0	-1	-1	0	0
Front Desk Clerk	1	1	1	1	0	0	1	1
LIHEAP Data Entry Clerk	2	3	3	2	-1	0	2	2
LIHEAP Operations Specialist	0	0	0	1	1	1	1	1
LIHEAP Data Entry Clerk	3	3	0	0	0	-3	0	0
Navigation Clerk	3	3	1	1	0	-2	1	1
OFE Navigation Specialist	1	1	1	0	-1	-1	0	0
OFE Outreach and Navigation Coordinator	0	0	0	1	1	1	1	1
OFE Program Coordinator	1	1	1	1	0	0	1	1
	15	16	10	11	1	-4	11	11
Community Development CSBG Grant								
Family Support Specialist	3	3	3	3	0	0	3	3
OFE Program Coordinator	1	1	1	1	0	0	1	1
	4	4	4	4	0	0	4	4

City of Chattanooga
Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Department of Police (All Funds)	601	621	605	609	4	8	609	609
Police General Fund	600	621	604	605	1	5	605	605
SWORN								
Assistant Police Chief	2	2	3	3	0	1	3	3
Deputy Chief of Police	0	0	1	1	0	1	1	1
Division Chief	0	0	1	1	0	1	1	1
Master Police Officer	92	91	92	91	-1	-1	91	91
Police Captain	7	7	7	7	0	0	7	7
Police Chief	1	1	1	1	0	0	1	1
Police Chief of Staff	1	1	0	0	0	-1	0	0
Police Executive Chief	2	2	0	0	0	-2	0	0
Police Lieutenant	16	17	21	21	0	5	21	21
Police Major	5	4	0	0	0	-5	0	0
Police Officer	269	292	269	271	2	2	271	271
Police Sergeant	82	83	83	83	0	1	83	83
	477	500	478	479	1	2	479	479
NON - SWORN								
Administrative Support Assistant 1	2	1	1	0	-1	-2	0	0
Administrative Support Assistant 2	10	10	10	8	-2	-2	8	8
Administrative Support Coordinator	1	1	1	2	1	1	2	2
Administrative Support Specialist	7	7	8	8	0	1	8	8
Building Maintenance Mechanic 1	1	1	1	1	0	0	1	1
Building Maintenance Mechanic 2	1	1	1	1	0	0	1	1
Co-Responder Manager	1	1	1	1	0	0	1	1
Crime & Intelligence Analyst	2	2	6	6	0	4	6	6
Crime & Intelligence Analyst Supervisor	1	1	1	1	0	0	1	1
Crime Scene Investigator	5	7	10	10	0	5	10	10
Crisis Response Advocate	2	2	0	0	0	-2	0	0
Data Analyst	1	1	1	1	0	0	1	1
Digital Forensics Unit Technician	1	1	1	1	0	0	1	1
Director Finance, Facilities and Fleet	1	1	0	0	0	-1	0	0
Director Organizational Development Training	1	1	1	1	0	0	1	1
Director Police HR Operations	0	0	1	1	0	1	1	1
Director Public Affairs	1	1	1	1	0	0	1	1
Director Victim Services Chaplain	1	1	1	1	0	0	1	1
Executive Assistant	1	1	1	1	0	0	1	1
Finance Manager	0	0	1	1	0	1	1	1
Fingerprint Technician	0	0	0	0	0	0	0	0
Fiscal Technician	3	3	3	3	0	0	3	3
Gang Intelligence Analyst	1	1	0	0	0	-1	0	0
HR Business Partner	1	1	0	0	0	-1	0	0
Human Resource Technician	0	0	0	1	1	1	1	1
Intelligence Analyst	3	3	0	0	0	-3	0	0
Inventory Clerk	1	1	1	1	0	0	1	1
LE Victim Coordinator I	1	1	0	0	0	-1	0	0
LE Victim Coordinator II	1	1	0	0	0	-1	0	0
Mental Health Co-Responder	0	3	4	4	0	4	4	4
Occupational Safety Specialist	1	1	1	0	-1	-1	0	0
Pawn Technician	2	2	1	0	-1	-2	0	0

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Photographic Lab Technician	2	2	2	2	0	0	2	2
Police Fleet & Facilities Manager	1	1	1	1	0	0	1	1
Police Fleet Specialist	0	0	0	1	1	1	1	1
Police Information Center Manager	1	1	1	1	0	0	1	1
Police Information Center Technician 1	14	13	12	12	0	-2	12	12
Police Information Center Technician 2	2	2	2	2	0	0	2	2
Police Property Technician	6	6	6	6	0	0	6	6
Police Technician	2	1	1	2	1	0	2	2
Police Technician PT	0	0	0	1	1	1	1	1
Polygraph Examiner	1	1	1	1	0	0	1	1
Public Relations Coordinator 2	0	0	1	1	0	1	1	1
Recruiting Coordinator	0	0	1	1	0	1	1	1
Reporting Agency Coordinator	1	1	1	1	0	0	1	1
RTIC Systems Technician	1	1	1	1	0	0	1	1
School Patrol Lieutenant	3	3	3	3	0	0	3	3
School Patrol Officer	29	28	28	28	0	-1	28	28
School Patrol Supervisor	1	1	1	1	0	0	1	1
Social Media Coordinator	1	1	0	0	0	-1	0	0
Social Worker	2	0	0	0	0	-2	0	0
Special Assistant City Attorney	1	0	0	0	0	-1	0	0
Terminal Agency Coordinator	1	1	1	1	0	0	1	1
Victim Service Specialist - Bilingual	0	0	1	1	0	1	1	1
Victim Services Specialist I	0	0	3	3	0	3	3	3
Victim Services Specialist II	0	0	1	1	0	1	1	1
	123	121	126	126	0	3	126	126
Police - Grant								
VOCA Grants (8239)								
Bilingual LE Victim Coordinator 1	1	0	0	0	0	-1	0	0
Victim Services Specialist I	0	0	1	1	0	1	1	1
	1	0	1	1	0	0	1	1
911 Center (9094)								
Telecommunicator	0	0	0	2	2	2	2	2
Terminal Agency Coordinator	0	0	0	1	1	1	1	1
	0	0	0	3	3	3	3	3
Department of Fire	464	474	472	472	0	8	472	472
Fire General Fund	455	465	463	463	0	8	463	463
SWORN								
Assistant Fire Chief	3	3	3	3	0	0	3	3
Deputy Fire Chief	1	1	2	2	0	1	2	2
Deputy Fire Marshall	1	0	0	0	0	-1	0	0
Executive Deputy Fire Chief	1	1	1	1	0	0	1	1
Fire Battalion Chief	12	9	9	9	0	-3	9	9
Fire Captain	79	81	81	81	0	2	81	81
Fire Chief	1	1	1	1	0	0	1	1
Fire Lieutenant	79	81	81	81	0	2	81	81
Fire Marshall	1	1	1	1	0	0	1	1
Firefighter	79	81	81	111	30	32	111	111
Firefighter Senior	162	165	162	132	-30	-30	132	132
Staff Captain	15	15	16	16	0	1	16	16

City of Chattanooga
Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Staff Chief	0	4	4	3	-1	3	3	3
Staff Lieutenant	3	4	3	4	1	1	4	4
Staff Senior Firefighter	2	2	2	2	0	0	2	2
	439	449	447	447	0	8	447	447
NON - SWORN								
Administrative Support Assistant 2	2	2	2	2	0	0	2	2
Administration Support Specialist	2	2	2	0	-2	-2	0	0
Building Maintenance Mechanic 1	3	3	3	3	0	0	3	3
Building Maintenance Mechanic 2	1	1	1	1	0	0	1	1
Director of Public Affairs	0	0	0	1	1	1	1	1
Finance Manager	0	0	0	1	1	1	1	1
Fire Equipment Specialist	3	3	3	3	0	0	3	3
Fiscal Analyst	1	1	1	0	-1	-1	0	0
General Supervisor	1	1	1	1	0	0	1	1
HR Business Partner	1	1	1	1	0	0	1	1
Inventory Coordinator	0	0	0	1	1	1	1	1
Inventory Technician	1	1	1	0	-1	-1	0	0
Payroll Technician	0	0	0	1	1	1	1	1
Public Relations Coordinator 2	1	1	1	1	0	0	1	1
	16	16	16	16	0	0	16	16
TN Valley Regional Communication								
Administrative Support Assistant 2	1	1	1	1	0	0	1	1
Deputy Director Wireless Communication	1	1	1	1	0	0	1	1
Director Wireless Communication	1	1	1	1	0	0	1	1
Inventory Coordinator	0	0	0	1	1	1	1	1
Radio Network Analyst	1	1	1	1	0	0	1	1
Radio Network Engineer	3	3	3	2	-1	-1	2	2
Radio Network Specialist	2	2	2	2	0	0	2	2
	9	9	9	9	0	0	9	9
Department of Public Works (All Funds)								
Public Works General Fund	794	821	843	909	66	115	909	909
	280	293	300	322	22	42	322	322
Public Works Administration								
Accounts Coordinator	0	0	0	1	1	1	1	1
Administrative Support Assistant 2	1	1	0	0	0	-1	0	0
Administrator Public Works	1	1	1	1	0	0	1	1
City Engineer	0	1	1	1	0	1	1	1
Deputy Administrator Public Works	0	0	1	1	0	1	1	1
Director Operations	1	1	1	0	-1	-1	0	0
Director Finance and Administration	0	0	0	1	1	1	1	1
Director of Public Affairs	0	0	0	1	1	1	1	1
Deputy Administrator	0	1	0	0	0	0	0	0
Executive Assistant	1	1	1	1	0	0	1	1
Finance Manager	1	1	1	1	0	0	1	1
Fiscal Analyst	0	0	1	1	0	1	1	1
Public Relations Coordinator 2	0	0	1	0	-1	0	0	0
Operations Division Director	0	0	0	1	1	1	1	1
	5	7	8	10	2	5	10	10
City Engineer								
Accounts Coordinator	1	1	1	1	0	0	1	1

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Assistant City Engineer	1	1	1	1	0	0	1	1
Civil Engineer 1	0	2	1	2	1	2	2	2
Civil Engineer 2	0	5	6	5	-1	5	5	5
Civil Engineer 3	0	1	1	2	1	2	2	2
Civil Engineer 4	0	1	1	1	0	1	1	1
City Engineer	1	0	0	0	0	-1	0	0
Civil Engineer	1	0	0	0	0	-1	0	0
Construction Inspector 1	0	0	1	1	0	1	1	1
Construction Inspector 2	2	1	2	2	0	0	2	2
Construction Supervisor	0	0	1	1	0	1	1	1
Engineering Coordinator	4	0	0	0	0	-4	0	0
Engineering Manager	1	0	0	0	0	-1	0	0
Engineering Division Director	0	1	1	0	-1	0	0	0
Engineering Technician	1	1	1	1	0	0	1	1
Senior Engineer	2	0	0	0	0	-2	0	0
	14	14	17	17	0	3	17	17
Field Surveyors								
Survey Instrument Technician	1	1	1	1	0	0	1	1
Survey Party Chief	1	0	0	0	0	-1	0	0
Survey Party Chief Supervisor	1	1	1	1	0	0	1	1
	3	2	2	2	0	-1	2	2
Facilities Management								
Administrative Support Specialist	1	1	1	1	0	0	1	1
Asset Management Systems Coordinator	1	1	1	1	0	0	1	1
Division Manager of Facilities	1	1	1	1	0	0	1	1
Fiscal Analyst	1	1	0	0	0	-1	0	0
Manager Facilities Operations	1	1	1	1	0	0	1	1
	5	5	4	4	0	-1	4	4
Mail Room								
Administrative Support Assistant 2	0	2	2	2	0	2	2	2
Administrative Support Assistant 1	1	0	0	0	0	-1	0	0
	1	2	2	2	0	1	2	2
Downtown Campuses Building Maintenance								
Building Maintenance Mechanic 1	6	6	6	6	0	0	6	6
Building Maintenance Mechanic 2	4	4	4	4	0	0	4	4
Building Maintenance Mechanic 3	0	0	0	2	2	2	2	2
City Laborer	4	3	3	3	0	-1	3	3
Crew Chief	2	2	2	0	-2	-2	0	0
Crew Foreman	0	0	0	2	2	2	2	2
Crew Worker	2	2	2	2	0	0	2	2
General Supervisor	2	2	2	2	0	0	2	2
	20	19	19	21	2	1	21	21
City Wide Services Admin / SM Admin								
Accounting Technician 2	2	2	2	2	0	0	2	2
Administrative Manager	1	1	1	1	0	0	1	1
Administrative Support Assistant 1	1	0	0	0	0	-1	0	0
Administrative Support Specialist	3	2	2	2	0	-1	2	2
City Laborer	1	1	1	1	0	0	1	1
Data Analyst	1	1	1	1	0	0	1	1
Deputy Director Citywide Services	1	1	1	1	0	0	1	1

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Director, City Wide Services	1	1	1	1	0	0	1	1
Inventory Coordinator	1	1	1	0	-1	-1	0	0
Inventory Technician	1	1	1	1	0	0	1	1
Office Supervisor	0	0	0	1	1	1	1	1
Supervisor Safety and Risk	1	1	1	1	0	0	1	1
	14	12	12	12	0	-2	12	12
SM Emergency								
Crew Worker	2	2	2	2	0	0	2	2
General Supervisor	1	1	1	1	0	0	1	1
Truck Driver - 3rd Shift	0	0	1	1	0	1	1	1
Truck Driver 2nd Shift	0	0	1	1	0	1	1	1
Truck Driver	6	6	6	6	0	0	6	6
	9	9	11	11	0	2	11	11
SM Central Business District								
City Laborer	4	2	2	2	0	-2	2	2
Crew Chief	1	1	1	1	0	0	1	1
Crew Worker	1	1	1	1	0	0	1	1
Equipment Operator 3	1	0	0	0	0	-1	0	0
	7	4	4	4	0	-3	4	4
SM Street Cleaning Crews								
City Laborer	2	2	2	6	4	4	6	6
Crew Chief	4	4	4	4	0	0	4	4
General Supervisor	1	1	1	1	0	0	1	1
Truck Driver	1	1	1	1	0	0	1	1
	8	8	8	12	4	4	12	12
SM Mowing Tractors/Leaf Collection								
City Laborer	0	0	4	4	0	4	4	4
Crew Chief	1	0	0	0	0	-1	0	0
Crew Foreman CDL	0	1	1	1	0	1	1	1
Truck Driver	6	6	6	6	0	0	6	6
	7	7	11	11	0	4	11	11
SM Street Sweeping								
Truck Driver	6	6	6	6	0	0	6	6
	6	6	6	6	0	0	6	6
Brush Pick up								
Admin Support Assistant 2	0	0	1	1	0	1	1	1
Crew Foreman CDL	1	1	1	1	0	0	1	1
General Supervisor	1	1	1	1	0	0	1	1
Truck Driver	9	9	9	11	2	2	11	11
	11	11	12	14	2	3	14	14
Garbage Pick-up								
Admin Support Specialist	0	1	1	0	-1	0	0	0
Assistant Director Solid Waste	1	1	1	1	0	0	1	1
City Laborer	3	5	5	5	0	2	5	5
Code Enforcement Inspector 1	0	2	2	1	-1	1	1	1
Crew Foreman CDL	1	1	1	1	0	0	1	1
Crew Worker	1	1	1	1	0	0	1	1
General Supervisor	1	1	1	1	0	0	1	1
Inventory Coordinator	0	0	0	1	1	1	1	1
Manager Solid Waste	0	0	0	1	1	1	1	1

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Recycling Coordinator	0	0	0	1	1	1	1	1
Manager Sanitation	1	1	1	0	-1	-1	0	0
Truck Driver	24	23	23	23	0	-1	23	23
	32	36	36	36	0	4	36	36
Trash Flash Pick up								
Truck Driver	4	4	4	4	0	0	4	4
	4	4	4	4	0	0	4	4
Recycle Pick-up								
Administrative Manager	0	0	0	1	1	1	1	1
City Laborer	2	2	2	2	0	0	2	2
Crew Foreman CDL	1	1	1	1	0	0	1	1
General Supervisor	1	1	1	1	0	0	1	1
Solid Waste Coordinator	1	1	1	0	-1	-1	0	0
Truck Driver	3	3	3	3	0	0	3	3
	8	8	8	8	0	0	8	8
Refuse Collection Centers								
Crew Foreman	0	0	0	1	1	1	1	1
Refuse & Recycling Center Attendant	0	0	0	3	3	3	3	3
Truck Driver	1	1	1	0	-1	-1	0	0
	1	1	1	4	3	3	4	4
Container Management								
Crew Foreman CDL	1	1	1	1	0	0	1	1
Crew Worker	2	2	2	2	0	0	2	2
	3	3	3	3	0	0	3	3
Recycling Centers								
Refuse & Recycling Center Attendant	0	0	0	7	7	7	7	7
	0	0	0	7	7	7	7	7
Forestry Operations								
Crew Chief	3	0	0	0	0	-3	0	0
Crew Foreman	0	3	3	3	0	3	3	3
General Supervisor	0	1	1	1	0	1	1	1
Forestry Supervisor	1	0	0	0	0	-1	0	0
Municipal Forester	1	1	0	0	0	-1	0	0
Truck Driver	6	6	6	6	0	0	6	6
	11	11	10	10	0	-1	11	11
Development Review & Permitting								
Administrative Support Assistant 2	2	2	2	0	-2	-2	0	0
Applications Analyst	1	1	1	0	-1	-1	0	0
Assistant Director Development Services	1	1	1	1	0	0	1	1
Assistant Director of Land Use	0	1	1	1	0	1	1	1
Chief Infrastructure Inspector	0	0	0	1	1	1	1	1
Chief Plans Review	0	0	1	1	0	1	1	1
Building Inspector 1	1	0	0	0	0	-1	0	0
Building Inspector 2	1	0	0	0	0	-1	0	0
Chief Building Inspector	1	0	0	0	0	-1	0	0
Chief Electrical Inspector	1	0	0	0	0	-1	0	0
Chief Plumbing Inspector	1	0	0	0	0	-1	0	0
Code Enforcement Inspector 2	3	3	3	2	-1	-1	2	2
Combination Inspector	3	0	0	0	0	-3	0	0
Community Outreach Coordinator	0	0	0	1	1	1	1	1

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Construction Inspector 1	2	2	3	3	0	1	3	3
Construction Inspector 2	0	0	1	1	0	1	1	1
Development Ombudsman	1	1	1	0	-1	-1	0	0
Development Review Planner	2	2	2	2	0	0	2	2
Director Land Development	1	1	1	1	0	0	1	1
Inspector 1	0	5	1	2	1	2	2	2
Inspector 2	0	7	11	13	2	13	13	13
Inspector 3	0	3	3	3	0	3	3	3
Electrical Inspector 1	2	0	0	0	0	-2	0	0
Electrical Inspector 2	1	0	0	0	0	-1	0	0
Gas Mechanical Inspector 2	2	0	0	0	0	-2	0	0
Manager Zoning Development	0	0	0	1	1	1	1	1
Office Coordinator	0	0	0	1	1	1	1	1
Office Supervisor	1	1	1	0	-1	-1	0	0
Permit Clerk	5	5	5	6	1	1	6	6
Planner 1	0	1	1	1	0	1	1	1
Plans Review Specialist 1	3	3	2	3	1	0	3	3
Plans Review Specialist 2	1	1	1	0	-1	-1	0	0
Plans Review Specialist 3	2	2	2	2	0	0	2	2
Plumbing Inspector 1	2	0	0	0	0	-2	0	0
Senior Ombudsman	0	1	1	1	0	1	1	1
Transportation Review Specialist	0	0	2	2	0	2	2	2
	40	43	47	49	2	9	49	49
DRP Code Enforcement								
Administrative Support Assistant 2	3	3	2	2	0	-1	2	2
Chief Inspector	1	0	0	3	3	2	3	3
Code Enforcement Insp Supervisor	3	2	0	0	0	-3	0	0
Code Enforcement Inspector 1	10	10	10	11	1	1	11	11
Code Enforcement Inspector 2	2	2	2	2	0	0	2	2
Code Enforcement Inspector 3	0	0	2	0	-2	0	0	0
Demolition Abatement Specialist	2	2	2	1	-1	-1	1	1
Manager Code Enforcement	0	1	1	1	0	1	1	1
Transportation Inspector 1	0	0	0	2	2	2	2	2
	21	20	19	22	3	1	22	22
STVR Inspection								
Code Enforcement Inspector 1	2	2	1	1	0	-1	1	1
Code Enforcement Inspector 2	0	0	1	0	-1	0	0	0
Development Review Planner	0	0	0	1	1	1	1	1
	2	2	2	2	0	0	2	2
STVR Inspection								
Municipal Forester	2	2	1	1	0	-1	1	1
	2	2	1	1	0	-1	1	1
Street & Traffic Administration								
Deputy Administrator of Transportation	1	0	0	0	0	-1	0	0
Executive Assistant	1	1	1	0	-1	-1	0	0
Transportation Accounts Coordinator	1	1	0	0	0	-1	0	0
	3	2	1	0	-1	-3	0	0
Traffic Operations								
Administrative Support Specialist	2	2	2	2	0	0	2	2
City Laborer	5	5	5	5	0	0	5	5

City of Chattanooga
Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
City Transportation Engineer	1	0	0	0	0	-1	0	0
Construction Inspector I	2	0	0	0	0	-2	0	0
Crew Chief	1	0	0	0	0	-1	0	0
Crew Foreman	0	1	1	1	0	1	1	1
Crew Worker	5	5	5	5	0	0	5	5
General Supervisor	1	1	1	0	-1	-1	0	0
Public Space Coordinator	1	0	0	0	0	-1	0	0
Traffic Engineering Tech	3	0	0	0	0	-3	0	0
Transportation Equipment Operator	3	3	3	3	0	0	3	3
Transportation Review Specialist	2	0	0	0	0	-2	0	0
Transportation Inspector 1	2	0	0	0	0	-2	0	0
Transportation Operations Manager	1	1	1	1	0	0	1	1
	29	18	18	17	-1	-12	17	17
Traffic Signal Operations								
Crew Supervisor 3	0	1	0	0	0	0	0	0
Crew Worker 3	0	3	3	3	0	3	3	3
Electrician	0	0	4	6	2	6	6	6
Electrician 1	0	3	0	0	0	0	0	0
Equipment Operator 4	0	1	1	1	0	1	1	1
General Supervisor	0	0	0	1	1	1	1	1
Manager Intelligent Trans Systems	0	1	1	1	0	1	1	1
Smart Electrician	0	1	0	0	0	0	0	0
Traffic Signal Design Specialist	0	1	0	0	0	0	0	0
Traffic Signal Systems Engineer	0	1	0	0	0	0	0	0
Transportation Accounts Coordinator	0	1	1	0	-1	0	0	0
	0	13	10	12	2	12	12	12
Street & Traffic Design and Engineering								
Assistant City Engineer	0	0	0	1	1	1	1	1
City Transportation Engineer	1	2	2	0	-2	-1	0	0
Civil Engineer	1	0	0	0	0	-1	0	0
Civil Engineer 1	0	1	1	1	0	1	1	1
Civil Engineer 2	0	5	5	2	-3	2	2	2
Civil Engineer 3	0	2	3	5	2	5	5	5
Civil Engineer 4	0	1	1	2	1	2	2	2
Construction Inspector 1	0	2	0	0	0	0	0	0
Construction Inspector 2	1	1	1	1	0	0	1	1
Engineering Coordinator	1	0	0	0	0	-1	0	0
Engineering Designer	1	0	0	0	0	-1	0	0
Engineering Manager	1	0	0	0	0	-1	0	0
Engineering Technician	1	1	1	1	0	0	1	1
Executive Assistant	1	1	1	1	0	0	1	1
Pothole Inspector	1	1	1	1	0	0	1	1
Public Space Coordinator	0	1	1	1	0	1	1	1
Senior Engineer	2	0	0	0	0	-2	0	0
Transportation Accounts Coordinator	0	0	1	0	-1	0	0	0
Traffic Engineering Technician	0	2	3	3	0	3	3	3
Traffic Signal Design Specialist	0	0	1	1	0	1	1	1
Transportation Accounts Coordinator	0	0	0	1	1	1	1	1
Transportation Inspector 1	0	2	2	0	-2	0	0	0
Transportation Project Manager	3	0	0	0	0	-3	0	0

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Transportation Review Specialist	0	2	0	0	0	0	0	0
	14	24	24	21	-3	7	21	21
DRC Building Operations								
Building Maintenance Mechanic 2	1	1	1	1	0	0	1	1
City Laborer	1	1	1	1	0	0	1	1
Crew Worker	1	1	1	1	0	0	1	1
	3	3	3	3	0	0	3	3
Repair & Maintenance Amnicola Garage								
Asset Management Systems Coordinator	1	0	0	0	0	-1	0	0
Automotive Mechanic 1	0	2	3	3	0	3	3	3
Automotive Mechanic 2	0	4	4	2	-2	2	2	2
Automotive Mechanic 3	0	2	1	1	0	1	1	1
Automotive Mechanic 4	0	2	2	4	2	4	4	4
Crew Worker	0	1	1	1	0	1	1	1
Deputy Director Fleet Management	1	1	1	1	0	0	1	1
Fleet Maintenance Shift Supervisor	2	2	2	2	0	0	2	2
Fleet Maintenance Shop Supervisor	2	0	0	0	0	-2	0	0
Fleet Parts Supervisor	0	0	0	1	1	1	1	1
Fleet Service Writer	0	1	1	1	0	1	1	1
Heavy Equipment Mechanic 1	3	4	5	5	0	2	5	5
Heavy Equipment Mechanic 2	9	2	1	1	0	-8	1	1
Heavy Equipment Mechanic 3	6	1	1	1	0	-5	1	1
Inventory Technician	1	1	1	1	0	0	1	1
	25	23	23	24	1	-1	24	24
Repair & Maintenance Amnicola Garage Overhead								
Administrative Support Assistant 1	1	1	1	1	0	0	1	1
Admin Support Specialist	0	1	1	1	0	1	1	1
City Laborer	1	1	1	1	0	0	1	1
Crew Worker 2	1	1	1	1	0	0	1	1
Data Analyst	1	1	1	1	0	0	1	1
Director Fleet Management	1	1	1	1	0	0	1	1
Fiscal Analyst	1	1	1	1	0	0	1	1
Fleet Coordinator	0	0	0	1	1	1	1	1
Inventory Coordinator	1	1	1	1	0	0	1	1
Inventory Technician	1	2	2	2	0	1	2	2
	8	10	10	11	1	3	11	11
Repair & Maintenance 12th & Park Garage								
Administrative Support Assistant 1	1	1	1	1	0	0	1	1
Administrative Support Specialist	1	0	0	0	0	-1	0	0
City Laborer	2	2	2	2	0	0	2	2
Crew Worker	1	0	0	0	0	-1	0	0
Fleet Maintenance Shift Supervisor	2	2	2	2	0	0	2	2
Fleet Parts Supervisor	0	0	0	1	1	1	1	1
Fleet Service Writer	0	1	1	1	0	1	1	1
Heavy Equipment Mechanic 1	6	12	13	13	0	7	13	13
Heavy Equipment Mechanic 2	6	3	3	4	1	-2	4	4
Heavy Equipment Mechanic 3	5	2	1	2	1	-3	2	2
Inventory Coordinator	0	1	1	1	0	1	1	1
Inventory Technician	3	3	3	3	0	0	3	3
	27	27	27	30	3	3	30	30

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Repair & Maintenance 12th & Park Garage Overhead								
Truck Driver	1	1	1	1	0	0	1	1
	1	1	1	1	0	0	1	1
Solid Waste Fund	17	18	19	18	-1	1	18	18
Recycle Center								
Truck Driver	1	1	1	0	-1	-1	0	0
	1	1	1	0	-1	-1	0	0
Waste Disposal City Landfill								
Admin Support Specialist	0	1	1	1	0	1	1	1
Civil Engineer 2	0	0	1	1	0	1	1	1
City Laborer	1	0	0	0	0	-1	0	0
Crew Foreman CDL	1	1	1	1	0	0	1	1
Crew Worker	1	1	1	1	0	0	1	1
Equipment Mechanic 3	1	1	1	1	0	0	1	1
Heavy Equipment Operator	5	5	5	5	0	0	5	5
Landfill Technician	2	2	2	2	0	0	2	2
Manager Landfill	1	1	1	1	0	0	1	1
Scale Operator	1	1	1	1	0	0	1	1
Solid Waste Director	0	1	1	1	0	1	1	1
	13	14	15	15	0	2	15	15
Compost Waste Center Recycling								
Heavy Equipment Operator	0	1	1	1	0	1	1	1
Scale Operator	1	1	1	1	0	0	1	1
Truck Driver	1	0	0	0	0	-1	0	0
	2	2	2	2	0	0	2	2
Household Hazardous Waste Disposal Recycling								
HHW Technician	1	1	1	1	0	0	1	1
	1	1	1	1	0	0	1	1
Stormwater Management	163	168	175	198	23	35	198	198
Stormwater Management								
Administrative Support Specialist	1	1	1	1	0	0	1	1
Assistant City Engineer	1	1	1	1	0	0	1	1
Assistant Director Water Quality	0	1	1	1	0	1	1	1
Civil Engineer 2	0	1	1	1	0	1	1	1
Engineering Coordinator	1	0	0	0	0	-1	0	0
Engineering Technician	1	1	1	0	-1	-1	0	0
Fiscal Analyst	0	1	1	1	0	1	1	1
Floodplain Coordinator	0	1	0	0	0	0	0	0
Floodplain Manager	0	1	0	0	0	0	0	0
Inventory coordinator	1	1	1	1	0	0	1	1
Landscape Architect 1	1	1	0	0	0	-1	0	0
Landscape Architect 2	1	1	1	1	0	0	1	1
Landscape Inspector	0	0	0	0	0	0	0	0
Manager Water Quality	1	0	0	0	0	-1	0	0
Public Information Specialist	0	1	0	0	0	0	0	0
Stormwater Landscape Project Coordinator	0	1	1	1	0	1	1	1
Stormwater Landscape Project Manager	0	1	1	1	0	1	1	1
Water Quality Specialist 1	3	3	4	6	2	3	6	6

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Water Quality Specialist 2	7	4	4	4	0	-3	4	4
Water Quality Supervisor	3	3	3	3	0	0	3	3
Water Quality Technician	0	1	0	0	0	0	0	0
Water Quality Technician 1	2	2	3	2	-1	0	2	2
Water Quality Trainee	3	3	3	3	0	0	3	3
	26	30	27	27	0	1	27	27
Storm Water Maintenance & Operations								
Accounting Technician 2	1	1	1	1	0	0	1	1
Asset Management Systems Coordinator	1	0	0	0	0	-1	0	0
Administrative Support Assistant 2	1	1	1	1	0	0	1	1
City Laborer	26	26	26	30	4	4	30	30
Crew Chief	11	7	7	7	0	-4	7	7
Crew Foreman	7	10	10	14	4	7	14	14
Crew Foreman CDL	0	1	1	1	0	1	1	1
Crew Worker	20	20	20	24	4	4	24	24
General Supervisor	3	3	3	4	1	1	4	4
Heavy Equipment Operator	10	10	11	11	0	1	11	11
Manager Sewer Construction	1	1	1	1	0	0	1	1
Coordinator Tree Canopy	1	0	0	0	0	-1	0	0
Safety Technician	0	0	1	1	0	1	1	1
Trainer	0	1	1	1	0	1	1	1
Truck Driver	18	18	19	25	6	7	25	25
	100	99	102	121	19	21	121	121
Stormwater Site Development & Construction & Inspection								
Administrative Manager	0	0	1	1	0	1	1	1
Applications Analyst	1	1	1	1	0	0	1	1
Assistant Director Site Development	0	1	1	1	0	1	1	1
Civil Engineer 2	0	1	1	1	0	1	1	1
Civil Engineer 3	0	1	0	0	0	0	0	0
Construction Program Supervisor	1	1	1	1	0	0	1	1
Floodplain Coordinator	0	0	1	1	0	1	1	1
Engineering Coordinator	1	0	0	0	0	-1	0	0
Landscape Architect 2	1	1	1	1	0	0	1	1
Landscape Inspector	2	2	2	2	0	0	2	2
Manager Stormwater Floodplain	0	0	1	1	0	1	1	1
Manager Site Development	1	0	0	0	0	-1	0	0
Plans Review Specialist 1	2	2	2	1	-1	-1	1	1
Plans Review Specialist 3	0	0	0	1	1	1	1	1
Senior Engineer	1	0	0	0	0	-1	0	0
Soil Engineering Specialist	5	5	5	5	0	0	5	5
	15	15	17	17	0	2	17	17
Stormwater Engineering & Project Management								
Civil Engineer 1	4	4	3	2	-1	-2	2	2
Civil Engineer 2	0	3	5	7	2	7	7	7
Civil Engineer 3	0	3	3	2	-1	2	2	2
Civil Engineer 4	0	1	1	1	0	1	1	1
Construction Program Supervisor	1	1	1	1	0	0	1	1
Engineering Coordinator	4	0	0	1	1	-3	1	1
Engineering Manager	1	0	0	0	0	-1	0	0
Engineering Technician	1	1	1	0	-1	-1	0	0

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Project Engineer	1	0	0	0	0	-1	0	0
Senior Engineer	1	0	0	0	0	-1	0	0
Survey Instrument Technician	1	1	1	1	0	0	1	1
Survey Party Chief	1	1	1	1	0	0	1	1
	15	15	16	16	0	1	16	16
Stormwater Public Education								
Director Scenic Cities	0	0	1	1	0	1	1	1
Public Information Specialist	0	0	1	2	1	2	2	2
	0	0	2	3	1	3	3	3
Stormwater Green Infrastructure Maintenance								
Environmental Specialist	0	2	2	5	3	5	5	5
Field Team Leader	2	2	2	2	0	0	2	2
GI Maintenance Crew	2	0	0	0	0	-2	0	0
Manager Natural Resources	1	1	1	1	0	0	1	1
Natural Resources Project Coordinator	1	1	2	2	0	1	2	2
Natural Resource Supervisor	1	1	1	1	0	0	1	1
Naturalist	0	0	1	1	0	1	1	1
	7	7	9	12	3	5	12	12
Stormwater Forestry								
Coordinator Tree Canopy	0	1	1	1	0	1	1	1
Forestry Inspector	0	1	0	0	0	0	0	0
Landscape Inspector	0	0	1	1	0	1	1	1
	0	2	2	2	0	2	2	2
State Street Aid Fund	53	53	60	60	0	7	60	60
Street Maintenance								
City Laborer	15	15	17	17	0	2	17	17
Crew Chief	4	3	3	3	0	-1	3	3
Crew Foreman CDL	1	0	0	0	0	-1	0	0
Crew Foreman	1	3	4	4	0	3	4	4
Crew Worker	10	10	11	11	0	1	11	11
General Supervisor	1	1	1	1	0	0	1	1
Heavy Equipment Operator	6	6	7	7	0	1	7	7
Manager Street Maintenance	1	1	1	1	0	0	1	1
Truck Driver	14	14	16	16	0	2	16	16
	53	53	60	60	0	7	60	60
Waste Water Operations	217	225	225	242	17	25	242	242
Wastewater Administration								
Accounting Technician 2	3	3	3	0	-3	-3	0	0
Accounts Coordinator	3	3	3	5	2	2	5	5
Administrative Support Specialist	3	3	2	1	-1	-2	1	1
Administrative Manager	1	1	1	1	0	0	1	1
Administrative Support Coordinator (Wastewater)	0	0	0	1	1	1	1	1
Administrator Wastewater Systems	1	1	1	1	0	0	1	1
Asset Management Systems Coordinator	1	1	1	0	-1	-1	0	0

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Assistant Director Administration	0	0	1	1	0	1	1	1
Administrative Support Assistant 2	1	0	0	0	0	-1	0	0
Deputy Administrator Wastewater Systems	0	0	1	1	0	1	1	1
Deputy Director of Wastewater Systems	1	1	0	0	0	-1	0	0
Director Administration Waste Water	1	1	1	1	0	0	1	1
Engineering Coordinator	0	0	0	1	1	1	1	1
Engineering Technician	0	0	0	1	1	1	1	1
Executive Assistant	0	0	0	1	1	1	1	1
Fiscal Analyst	1	1	1	0	-1	-1	0	0
Fiscal Analyst 2	0	0	1	2	1	2	2	2
HR Business Partner	1	1	1	1	0	0	1	1
Inventory Clerk	1	1	1	0	-1	-1	0	0
Inventory Specialist	0	2	2	2	0	2	2	2
Inventory Coordinator	2	0	0	0	0	-2	0	0
Inventory Technician	1	1	1	0	-1	-1	0	0
Manager Energy Program	0	0	0	1	1	1	1	1
Project Manager (Wastewater)	0	0	0	1	1	1	1	1
Plant Maintenance Planner	1	1	1	0	-1	-1	0	0
Public Relations Coordinator 1	0	0	0	1	1	1	1	1
Public Relations Coordinator 2	1	1	0	0	0	-1	0	0
Senior Engineer	0	0	0	2	2	2	2	2
Senior WW Director	0	0	0	1	1	1	1	1
Utility Financial Service Manager	1	1	1	1	0	0	1	1
Warehouse Supervisor	1	1	1	0	-1	-1	0	0
	25	24	24	27	3	2	27	27
Laboratory								
Chemist	1	1	1	1	0	0	1	1
Laboratory Analyst	2	3	3	3	0	1	3	3
Laboratory Technician	5	4	3	3	0	-2	3	3
Laboratory Technician 3	1	1	1	1	0	0	1	1
Manager Laboratory Services	1	1	1	1	0	0	1	1
	10	10	9	9	0	-1	9	9
Engineering								
Assistant Director for Engineering	1	1	1	1	0	0	1	1
Construction Inspector Team Lead	1	1	1	0	-1	-1	0	0
Crew Scheduler	1	0	0	0	0	-1	0	0
Director Engineering Wastewater	1	1	1	1	0	0	1	1
Engineering Coordinator	2	2	3	1	-2	-1	1	1
Engineering Manager	3	3	3	2	-1	-1	2	2
Engineering Technician	1	1	1	1	0	0	1	1
Manager Energy	1	1	1	0	-1	-1	0	0
Process Engineer	1	1	1	1	0	0	1	1
Project Engineer	1	1	1	1	0	0	1	1
RPR Inspector	0	1	1	1	0	1	1	1
Senior Engineer	1	1	1	1	0	0	1	1
Sewer Construction Inspector	2	2	2	0	-2	-2	0	0
Sewer Project Coordinator	2	2	2	0	-2	-2	0	0
Waste Resources Plant Engineer	1	1	1	1	0	0	1	1
Waste Resources System Engineer	1	1	1	1	0	0	1	1
	20	20	21	12	-9	-8	12	12

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Plant Maintenance								
Administrative Support Specialist	0	1	1	1	0	1	1	1
Asset Manager (Wastewater)	0	0	0	1	1	1	1	1
Asset Mgmt Systems Coord	0	0	0	1	1	1	1	1
Assistant Director Maintenance	0	0	0	1	1	1	1	1
Building Maintenance Mechanic 1	2	2	2	2	0	0	2	2
Building Maintenance Mechanic 2	1	1	0	0	0	-1	0	0
Chief Electrical Instrument Technician	2	2	2	2	0	0	2	2
Crew Chief	0	0	1	1	0	1	1	1
Crew Supervisor	1	0	0	0	0	-1	0	0
Crew Supervisor 3	0	1	1	1	0	1	1	1
Crew Supervisor CDL	0	1	1	1	0	1	1	1
Crew Worker	2	5	5	7	2	5	7	7
Custodian	2	2	3	3	0	1	3	3
Director Maintenance Wastewater	1	1	1	1	0	0	1	1
Electrical Apprentice	0	0	3	5	2	5	5	5
Engineering Coordinator	3	3	3	3	0	0	3	3
Equipment Operator 4	0	1	0	0	0	0	0	0
Industrial Electrician 1	10	10	7	6	-1	-4	6	6
Industrial Electrician 2	2	2	2	1	-1	-1	1	1
Industrial Maintenance Mechanic 1	6	6	6	4	-2	-2	4	4
Industrial Maintenance Mechanic 2	7	7	7	7	0	0	7	7
Inventory Clerk	0	0	0	1	1	1	1	1
Inventory Technician	0	0	0	2	2	2	2	2
Maintenance Mechanic Supervisor	2	2	2	2	0	0	2	2
Maintenance Apprentice (Wastewater)	0	0	0	4	4	4	4	4
OT Project Manager	1	0	0	0	0	-1	0	0
OT Systems Manager	1	0	0	0	0	-1	0	0
Plant Maintenance Coordinator	0	1	1	1	0	1	1	1
Plant Maintenance Lubricator	3	3	3	3	0	0	3	3
Plant Maintenance Planner	1	0	0	1	1	0	1	1
PLC Engineer	0	0	0	1	1	1	1	1
SCADA Analyst	1	0	0	0	0	-1	0	0
Warehouse Supervisor	0	0	0	1	1	1		
Waste Resource Maintenance Manger	1	1	1	0	-1	-1	0	0
	49	52	52	64	12	15	64	64
Sewer Maintenance								
Admin Support Assistant 2	1	1	1	1	0	0	1	1
Assistant Director Collection System	0	1	1	1	0	1	1	1
Construction Insp Team Lead	0	0	0	1	1	1	1	1
Crew Chief	0	0	0	3	3	3	3	3
Crew Foreman	2	0	0	0	0	-2	0	0
Crew Foreman CDL	3	0	0	0	0	-3	0	0
Crew Scheduler	0	0	0	1	1	1	1	1
Crew Supervisor 3	0	2	2	5	3	5	5	5
Crew Supervisor 3 CDL	0	3	0	0	0	0	0	0
Crew Supervisor CDL	0	0	3	3	0	3	3	3
Crew Worker	9	9	9	12	3	3	12	12
Director Collection System Wastewater	0	0	1	1	0	1	1	1
Engineering Coordinator	0	0	0	3	3	3	3	3

City of Chattanooga Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
General Supervisor	1	1	1	2	1	1	2	2
Heavy Equipment Operator	4	4	4	4	0	0	4	4
Manager Energy	0	0	0	1	1	1	1	1
Manager Sewer Construction	1	1	1	1	0	0	1	1
Sewer Construction Inspector	0	0	0	2	2	2	2	2
Sewer Project Coordinator	0	0	0	2	2	2	2	2
Truck Driver	4	4	4	7	3	3	7	7
	25	26	27	50	23	25	50	50
Wastewater Liquid Handling								
Administrative Support Specialist	0	1	1	1	0	1	1	1
Chief Plant Operator	4	4	4	4	0	0	4	4
Crew Worker	1	0	0	0	0	-1	0	0
Engineering Coordinator	0	1	1	0	-1	0	0	0
OT Project Manager	0	1	1	1	0	1	1	1
OT Systems Manager	0	1	1	1	0	1	1	1
Plant Liquid Operations Supervisor	1	1	1	1	0	0	1	1
Plant Manager	1	1	1	1	0	0	1	1
Plant Operator 1	4	4	4	4	0	0	4	4
Plant Operator 2	8	8	8	8	0	0	8	8
Plant Operator 3	9	8	8	8	0	-1	8	8
SCADA Analyst	0	1	1	1	0	1	1	1
Sewer Project Coordinator	1	1	1	1	0	0	1	1
	29	32	32	31	-1	2	31	31
Inflow & Infiltration								
Crew Chief	0	3	3	0	-3	0	0	0
Crew Foreman	3	0	0	0	0	-3	0	0
Crew Scheduler	1	2	1	0	-1	-1	0	0
Crew Supervisor 3	0	3	3	0	-3	0	0	0
Crew Worker	2	2	3	0	-3	-2	0	0
Equipment Operator 4	3	0	0	0	0	-3	0	0
General Supervisor	1	1	1	0	-1	-1	0	0
Truck Driver	3	3	3	0	-3	-3	0	0
	13	14	14	0	-14	-13	0	0
Safety & Training								
Administrative Support Assistant 2	1	1	1	1	0	0	1	1
Industrial Occ Safety Specialist	1	1	1	1	0	0	1	1
Industrial Occ Safety Supervisor	1	1	1	1	0	0	1	1
	3	3	3	3	0	0	3	3
Pretreatment/Monitoring								
Admin Support Specialist	0	0	1	1	0	1	1	1
Administrative Coordinator	1	1	1	0	-1	-1	0	0
Administrative Support Specialist	0	1	0	0	0	0	0	0
Assistant Environmental Compliance Manager	1	1	1	1	0	0	1	1
Environmental Compliance Manager	1	1	1	1	0	0	1	1
Environmental Compliance Specialist 1	0	4	4	4	0	4	4	4
Environmental Compliance Specialist 2	0	2	2	3	1	3	3	3
Pretreatment Manager	1	0	0	0	0	-1	0	0
Water Quality Specialist 1	4	0	0	0	0	-4	0	0
Water Quality Specialist 2	2	0	0	0	0	-2	0	0
	10	10	10	10	0	0	10	10

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Wastewater Solid Handling								
Assistant Director of Operations	0	0	0	1	1	1	1	1
Director Operations Wastewater	1	1	1	1	0	0	1	1
Plant Operator 1	4	4	4	4	0	0	4	4
Plant Operator 2	4	4	4	4	0	0	4	4
Plant Operator 3	4	5	5	5	0	1	5	5
Scale Operator	1	1	1	1	0	0	1	1
Sewer Project Coordinator	1	1	0	0	0	-1	0	0
Solids Operation Supervisor	1	1	1	1	0	0	1	1
Truck Driver	1	1	1	2	1	1	2	2
	17	18	17	19	2	2	19	19
Waste Water Landfill Handling								
Crew Worker	0	0	0	1	1	1	1	1
	0	0	0	1	1	1	1	1
Wastewater Pump Station Operations								
Chief Plant Operator	2	2	2	2	0	0	2	2
Plant Operator 1	2	2	2	2	0	0	2	2
Plant Operator 2	9	9	9	9	0	0	9	9
Plant Operator 3	2	2	2	2	0	0	2	2
Pump Station Operations Supervisor	1	1	1	1	0	0	1	1
	16	16	16	16	0	0	16	16
Department of Parks & Outdoors	275	274	211	204	-7	-71	204	204
Parks & Outdoors General Fund	222	221	156	149	-7	-73	149	149
Administration								
Accounting Technician PT	1	1	1	1	0	0	1	1
Administrative Support Specialist	1	1	1	1	0	0	1	1
Administrator Parks & Outdoors	1	1	1	1	0	0	1	1
Communications Coordinator	0	0	1	0	-1	0	0	0
Deputy Administrator PO	1	1	2	1	-1	0	1	1
Director of Design & Connectivity	1	1	1	1	0	0	1	1
Parks Planner	1	0	0	0	0	-1	0	0
Executive Assistant	1	1	1	1	0	0	1	1
Finance Manager	1	1	1	1	0	0	1	1
Fiscal Analyst	1	1	1	1	0	0	1	1
Parks Planner	0	1	0	0	0	0	0	0
	9	9	10	8	-2	-1	8	8
Parks & Outdoors Supportive Services								
Crew Supervisor 2	1	0	0	0	0	-1	0	0
Crew Worker 1	2	2	1	1	0	-1	1	1
Crew Worker 1 PT	4	4	4	4	0	0	4	4
Crew Worker 2	2	0	0	0	0	-2	0	0
Crew Worker 3	0	2	3	3	0	3	3	3
General Supervisor	0	1	1	1	0	1	1	1
	9	9	9	9	0	0	9	9
Parks & Outdoors Sports								
Program Driver PT	12	12	5	5	0	-7	5	5
Recreation Division Manager	0	0	1	1	0	1	1	1
Recreation Facility Manager	0	1	0	0	0	0	0	0
Recreation Facility Manager 1	1	1	0	0	0	-1	0	0

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Recreation Program Coordinator	1	0	0	0	0	-1	0	0
Recreation Specialist FT	0	1	1	1	0	1	1	1
Recreation Specialist PT	46	43	13	13	0	-33	13	13
	60	58	20	20	0	-40	20	20
Parks & Outdoors Champion's Club								
Manager Tennis Programs	0	1	1	1	0	1	1	1
Recreation Program Specialist	1	1	1	1	0	0	1	1
Recreation Specialist	1	1	1	1	0	0	1	1
Recreation Specialist PT	3	3	2	2	0	-1	2	2
Tennis Professional	1	0	0	0	0	-1	0	0
	6	6	5	5	0	-1	5	5
Parks & Outdoors Summit of Softball Complex								
Crew Supervisor 2	1	0	0	0	0	-1	0	0
Crew Worker 1 PT	4	4	4	4	0	0	4	4
Crew Worker 2	5	0	0	0	0	-5	0	0
Crew Worker 3	0	5	5	5	0	5	5	5
General Supervisor	0	1	1	1	0	1	1	1
	10	10	10	10	0	0	10	10
Parks & Outdoors Communication								
Communications Coordinator	0	0	0	1	1	1	1	1
Development Coordinator	1	1	1	1	0	0	1	1
Director Marketing and Communications	1	1	0	1	1	0	1	1
Parks Outreach Coordinator	1	1	0	0	0	-1	0	0
Senior Director Marketing and Communications	0	0	1	0	-1	0	0	0
Volunteer and Community Engagement Coordinator	0	0	1	1	0	1	1	1
	3	3	3	4	1	1	4	4
Parks & Outdoors Recreation Admin								
Admin Support Specialist	1	1	1	1	0	0	1	1
Crew Worker 2	2	0	0	0	0	-2	0	0
Crew Worker 3	0	2	2	2	0	2	2	2
Director Recreation	1	1	1	1	0	0	1	1
General Supervisor	1	0	0	0	0	-1	0	0
Recreation Division Manager	1	3	3	3	0	2	3	3
Recreation Program Coordinator	1	0	0	0	0	-1	0	0
Recreation Specialist	4	4	4	4	0	0	4	4
	11	11	11	11	0	0	11	11
Therapeutic Programs								
Therapeutic Program Manager	1	1	1	1	0	0	1	1
Therapeutic Recreation Assistant PT	2	2	2	2	0	0	2	2
Therapeutic Recreation Program Coordinator	1	1	1	1	0	0	1	1
Therapeutic Recreation Specialist	2	2	2	2	0	0	2	2
	6	6	6	6	0	0	6	6
Fitness Center								
Administrative Support Assistant 1	1	1	1	1	0	0	1	1
Fitness Center Specialist PT	1	4	3	3	0	2	3	3
Fitness Trainer	1	0	0	0	0	-1	0	0
Front Desk Clerk	1	1	1	1	0	0	1	1
Group Fitness Instructor PT	10	4	3	4	1	-6	4	4
Recreation Division Manager	1	1	1	1	0	0	1	1
Recreation Program Specialist PT	0	4	3	2	-1	2	2	2

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
	15	15	12	12	0	-3	12	12
Rec Facility Skatepark								
Crew Worker 2 PT	0	0	1	1	0	1	1	1
Recreation Specialist	2	2	0	0	0	-2	0	0
	2	2	1	1	0	-1	1	1
Outdoor Chattanooga								
Community Activator, Outdoor Chattanooga PT	0	1	1	1	0	1	1	1
Customer Relations Specialist	1	1	1	1	0	0	1	1
Director Outdoor Chattanooga	1	1	1	1	0	0	1	1
Outdoor Program Specialist	1	1	1	1	0	0	1	1
Outdoor Recreation Specialist	1	1	1	1	0	0	1	1
Outdoor Recreation Specialist PT	4	3	3	3	0	-1	3	3
Program Driver PT	0	1	0	0	0	0	0	0
Recreation Program Coordinator	1	1	1	1	0	0	1	1
	9	10	9	9	0	0	9	9
Special Events								
Community Events Manager	1	1	1	0	-1	-1	0	0
Crew Worker 2	0	0	1	0	-1	0	0	0
Open Spaces Activation Specialist	1	0	0	0	0	-1	0	0
Director of Specialist Events & Parks Programming	1	1	0	0	0	-1	0	0
Guest Services Specialist	0	1	1	0	-1	0	0	0
Manager Special Events	1	1	0	0	0	-1	0	0
Parks Maintenance Tech	0	0	1	0	-1	0	0	0
Special Events and Parks Programs Supervisor	0	0	1	0	-1	0	0	0
	4	4	5	0	-5	-4	0	0
Parks Administration								
Administrative Support Specialist	1	0	0	0	0	-1	0	0
Asset Mgmt Systems Coord	0	1	1	1	0	1	1	1
Director Park Stewardship & Maint	1	1	1	1	0	0	1	1
Inventory Coordinator	1	1	1	1	0	0	1	1
	3	3	3	3	0	0	3	3
Parks Maintenance Playgrounds and Facilities								
Building Maintenance Mechanic 1	1	1	0	0	0	-1	0	0
General Supervisor	1	1	1	1	0	0	1	1
	2	2	1	1	0	-1	1	1
Parks Maint Buildings and Structures								
Crew Worker 1	3	3	3	3	0	0	3	3
Parks Maintenance Tech	0	0	1	1	0	1	1	1
	3	3	4	4	0	1	4	4
Parks Maint City Wide Park Maintenance								
Crew Supervisor 1	1	0	0	0	0	-1	0	0
Crew Supervisor 2	4	1	1	1	0	-3	1	1
Crew Worker 1	2	2	2	2	0	0	2	2
Crew Worker 1 PT	2	2	2	2	0	0	2	2
Crew Worker 2	8	8	8	8	0	0	8	8
General Supervisor	1	1	1	1	0	0	1	1
Grounds Maintenance Tech Lead	0	1	1	1	0	1	1	1
Park Maintenance Technician	1	1	1	2	1	1	2	2
Parks Maintenance Technician Lead	0	3	3	3	0	3	3	3
	19	19	19	20	1	1	20	20

City of Chattanooga
Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Shared Maint TN Riverpark Downtown								
Building Maintenance Mechanic 1	1	1	0	0	0	-1	0	0
Building Maintenance Mechanic 2	1	0	0	0	0	-1	0	0
Crew Supervisor 1	3	2	1	1	0	-2	1	1
Crew Supervisor 2	1	2	2	2	0	1	2	2
Crew Worker 1	6	5	5	5	0	-1	5	5
Crew Worker 2	4	6	7	8	1	4	8	8
Crew Worker 3	1	0	0	0	0	-1	0	0
Deputy Director Parks Maintenance	1	1	1	1	0	0	1	1
Equipment Operator 1	1	1	0	0	0	-1	0	0
Horticulturist	2	2	2	2	0	0	2	2
Park Maintenance Technician	1	1	1	1	0	0	1	1
Parks Maintenance Technician Lead	0	1	1	1	0	1	1	1
Superintendent Downtown Riverpark	1	1	1	1	0	0	1	1
	23	23	21	22	1	-1	22	22
Shared Maintenance Carousel Operations								
Carousel Assistant PT	1	1	1	1	0	0	1	1
	1	1	1	1	0	0	1	1
Shared Maintenance Tennessee Riverpark Security								
Crew Worker 2	4	4	3	3	0	-1	3	3
	4	4	3	3	0	-1	3	3
Shared Maint Arts, Culture &Creative Economy								
City Artist PT	1	1	0	0	0	-1	0	0
Director Public Art	1	0	0	0	0	-1	0	0
Manager Public Art	0	1	1	0	-1	0	0	0
Public Art Collections Specialist PT	1	1	1	0	-1	-1	0	0
Senior Director Arts Culture Creative Economy	1	1	1	0	-1	-1	0	0
	4	4	3	0	-3	-4	0	0
Parks & Outdoors Aquatics								
Aquatics Assistant PT	1	1	0	0	0	-1	0	0
Aquatics Program Manager	1	1	0	0	0	-1	0	0
Head Lifeguard PT	2	2	0	0	0	-2	0	0
Lifeguard 1 PT	2	2	0	0	0	-2	0	0
Lifeguard 2 PT	5	5	0	0	0	-5	0	0
Recreation Specialist	1	1	0	0	0	-1	0	0
Swim Lesson Instructor PT	2	2	0	0	0	-2	0	0
Water Fitness Instructor PT	5	5	0	0	0	-5	0	0
	19	19	0	0	0	-19	0	0
municipal Golf Courses	53	53	53	53	0	0	53	53
Brainerd Golf Course								
Administrative Support Assistant 2	1	1	1	1	0	0	1	1
Crew Worker 1	1	1	1	1	0	0	1	1
Crew Worker 2	2	2	2	2	0	0	2	2
Equipment Mechanic 2	1	1	1	1	0	0	1	1
Golf Assistant PT	19	19	19	19	0	0	19	19
Golf Operations Coordinator	1	1	1	1	0	0	1	1
Manager Golf Courses	1	1	1	1	0	0	1	1
Superintendent Golf Course	1	1	1	1	0	0	1	1
	27	27	27	27	0	0	27	27

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Brainerd Golf Concessions								
Golf Assistant PT	1	1	1	1	0	0	1	1
	1	1	1	1	0	0	1	1
Brown Acres Golf Course								
Crew Worker 1	1	1	1	1	0	0	1	1
Crew Worker 2	2	2	2	2	0	0	2	2
Equipment Mechanic 2	1	1	1	1	0	0	1	1
Golf Assistant PT	18	18	18	18	0	0	18	18
Golf Operations Coordinator	1	1	1	1	0	0	1	1
Superintendent Golf Course	1	1	1	1	0	0	1	1
	24	24	24	24	0	0	24	24
Brown Acres Golf Concessions								
Golf Assistant PT	1	1	1	1	0	0	1	1
	1	1	1	1	0	0	1	1
DPO - Grant								
DPO Federal UDSA Grants (8377)								
Natural Resources Project Coordinator	0	0	1	1	0	1	1	1
Project Liaison	0	0	1	1	0	1	1	1
	0	0	2	2	0	2	2	2
Department of Early Learning (All Funds)	245	244	206	259	53	14	259	259
Department of Early Learning General Fund	17	17	17	25	8	8	25	25
Administration								
Administrator Early Learning	1	1	1	1	0	0	1	1
Crew Supervisor 1	1	0	0	0	0	-1	0	0
Crew Supervisor 2	0	1	1	0	-1	0	0	0
Deputy Administrator EL	1	1	1	1	0	0	1	1
Director Parent Family Community Engagement	0	0	0	1	1	1	1	1
Executive Assistant	1	0	0	0	0	-1	0	0
Fiscal Analyst	1	1	1	1	0	0	1	1
Office Coordinator	0	1	1	1	0	1	1	1
Parent Family Community Engagement Coordinator	1	1	1	1	0	0	1	1
	6	6	6	6	0	0	6	6
Office of Early Learning								
Director Of Early Learning	1	1	1	1	0	0	1	1
Early Learning Business Navigator	1	1	1	1	0	0	1	1
	2	2	2	2	0	0	2	2
Community Forward								
Community Forward School Coordinator	8	8	8	8	0	0	8	8
Director Community Forward Program	1	1	1	1	0	0	1	1
	9	9	9	9	0	0	9	9
Extended Hours Childcare								
Paraprofessionals (PT)	0	0	0	8	8	8	8	8
	0	0	0	8	8	8	8	8
Early Learning - Social Services Fund	228	227	189	234	45	6	234	234
Foster Grandparents								
Director of FGP Program	1	1	1	1	0	0	1	1
Foster Grand Field Supervisor	1	1	1	1	0	0	1	1
Program Assistant II	1	1	1	1	0	0	1	1

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
	3	3	3	3	0	0	3	3
Head Start Centers								
Administrative Assistant	0	0	2	2	0	2	2	2
Assistant Director Head Start	1	1	1	1	0	0	1	1
Assistant Site Director	0	0	2	2	0	2	2	2
Building Maintenance Mechanic 1	2	2	2	2	0	0	2	2
Associate Accountant	1	1	0	0	0	-1	0	0
Center Clerk	4	4	0	0	0	-4	0	0
Center Director	5	5	0	3	3	-2	3	3
Classroom Substitutes (PT)	2	2	0	1	1	-1	1	1
Clerk III	1	1	0	0	0	-1	0	0
Coach	4	4	4	4	0	0	4	4
Compliance Officer	0	0	1	1	0	1	1	1
Coordinator, Quality Assurance	0	0	1	1	0	1	1	1
Continuous Quality Education Manager	1	1	0	0	0	-1	0	0
Data Clerk	2	0	0	0	0	-2	0	0
Dietary Aide (PT)	4	4	4	4	0	0	4	4
Dietary Assistant I	6	6	4	6	2	0	6	6
Dietary Assistant II	4	4	4	4	0	0	4	4
Dietary Coordinator	1	1	1	1	0	0	1	1
Director Head Start	1	1	1	1	0	0	1	1
Disabilities & Mental Health Coordinator	1	1	1	1	0	0	1	1
Education Manager	0	0	1	1	0	1	1	1
Early Head Start Education Manager	1	1	0	0	0	-1	0	0
EHS Teacher	44	44	49	50	1	6	50	50
EmpowerPro (PT)	25	25	0	0	0	-25	0	0
ERSEA Coordinator	1	1	1	1	0	0	1	1
ERSEA Specialist	0	1	1	1	0	1	1	1
ERSEA/ChildPlus Specialist	0	1	1	1	0	1	1	1
Facilities Coordinator	1	1	1	1	0	0	1	1
Family Service Professional	0	0	15	18	3	18	18	18
Family Service Assistant	2	2	0	1	1	-1	1	1
Family Services Support	1	1	0	0	0	-1	0	0
Family Service Supervisor	3	3	3	3	0	0	3	3
Family Support Advocate	16	16	0	3	3	-13	3	3
Fiscal Analyst	1	1	1	1	0	0	1	1
Head Start Administrative Coordinator	1	0	0	0	0	-1	0	0
Head Start Education Manager	1	1	1	1	0	0	1	1
Health Manager	1	1	1	1	0	0	1	1
Health Technician	5	5	3	2	-1	-3	2	2
HS Teacher	17	17	7	18	11	1	18	18
HS Teacher Assistant	23	23	11	17	6	-6	17	17
HS Teacher Assistant - HCS	0	0	5	5	0	5	5	5
Interpreter (PT)	9	9	0	3	3	-6	3	3
Lead Paraprofessional	0	0	1	1	0	1	1	1
Lead Interpreter	1	1	0	0	0	-1	0	0
Lead Teacher	2	2	0	1	1	-1	1	1
Manager Financial Operations	1	1	1	1	0	0	1	1
Manager, Compliance & Operations	0	0	1	1	0	1	1	1
Manager, Family and Community Engagement	0	0	1	1	0	1	1	1

City of Chattanooga

Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Nurse	4	4	2	4	2	0	4	4
Paraprofessional	0	0	11	10	-1	10	10	10
Paraprofessional (PT)	0	0	15	21	6	21	21	21
Payroll Technician	0	0	1	1	0	1	1	1
Personnel Assistant	1	1	0	1	1	0	1	1
PFCE Coordinator	1	1	1	1	0	0	1	1
PFCE Manager	1	1	0	0	0	-1	0	0
Professional Development Specialist	1	1	1	1	0	0	1	1
Purchasing Clerk	1	1	2	2	0	1	2	2
Purchasing Supervisor	1	1	1	1	0	0	1	1
Quality Specialist	7	7	4	7	3	0	7	7
Quality Supervisor	2	2	0	0	0	-2	0	0
Site Clerk	0	0	3	3	0	3	3	3
Site Director	0	0	4	4	0	4	4	4
Specialist, Disability	0	0	3	3	0	3	3	3
Specialist, Mental Health	0	0	4	4	0	4	4	4
Resource Specialist	7	7	0	0	0	-7	0	0
Teacher	1	1	0	0	0	-1	0	0
Teacher Assistant	1	1	0	0	0	-1	0	0
Technology Coordinator	1	1	1	1	0	0	1	1
	225	224	186	231	45	6	231	231
Department of City Planning	8	8	5	5	0	-3	5	5
Administration								
Deputy Administrator CP	1	0	0	0	0	-1	0	0
Director Capital Planning & Projects	0	1	0	0	0	0	0	0
Director Sustainability	1	1	1	1	0	0	1	1
Outreach Coordinator	0	0	0	1	1		1	1
Principal Planner	2	2	2	2	0	0	2	2
Project Liaison	1	1	1	1	0	0	1	1
Manager Strategic Capital Planning	1	1	0	0	0	-1	0	0
Transportation Design Manager	1	1	0	0	0	-1	0	0
Transportation Designer	1	1	1	0	-1	-1	0	0
	8	8	5	5	0	-3	5	5
Department of Economic Development	31	34	31	42	11	11	42	42
Administration								
Administrator Economic Development	1	1	1	1	0	0	1	1
Admin Support Assistant 1	1	0	0	0	0	-1	0	0
Admin Support Assistant 2	0	0	0	1	1	1	1	1
Brownsfield Coordinator	1	1	1	1	0	0	1	1
Chief Housing Officer	1	1	0	0	0	-1	0	0
Community Development Specialist	0	1	0	0	0	0	0	0
Coordinator Entrepreneurship	1	1	0	0	0	-1	0	0
Coordinator Grants and Development	0	0	1	1	0	1	1	1
Director Economic Development & Entrepreneurship	0	0	1	0	-1	0	0	0
Director Entrepreneurship	1	1	0	0	0	-1	0	0
Director Housing Finance	1	1	0	0	0	-1	0	0
Director Housing Policy	1	1	0	0	0	-1	0	0
Director Workforce Development Strategy	0	0	1	0	-1	0	0	0

City of Chattanooga Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Economic Development Coordinator	1	1	1	1	0	0	1	1
Finance Manager	0	0	1	1	0	1	1	1
Fiscal Analyst	1	1	1	1	0	0	1	1
Manager Strategic Initiative Program	1	1	0	0	0	-1	0	0
Real Property Coordinator	1	1	1	1	0	0	1	1
Real Property Manager	1	1	1	1	0	0	1	1
Senior Advisor for Economic and Workforce Opportunity	0	1	0	0	0	0	0	0
	13	14	10	9	-1	-4	9	9
Office of Economic Development								
Director Economic Development & Entrepreneurship	0	0	0	1	1	1	1	1
Director New Chattanooga	0	0	0	1	1	1	1	1
Director Workforce Dev Strategy	0	0	0	1	1	1	1	1
Small Business Resources Program Manager	0	0	0	1	1	1	1	1
	0	0	0	4	4	4	4	4
Economic Development Housing								
Dir Housing and Community Investment	0	0	1	1	0	1	1	1
Director Housing Finance	0	0	1	1	0	1	1	1
Director Housing Policy	0	0	1	1	0	1	1	1
Executive Assistant	0	0	0	1	1	1	1	1
Manager Strategic Initiative Program	0	0	1	1	0	1	1	1
Special Housing Programs Manager	0	0	0	1	1	1	1	1
	0	0	4	6	2	6	6	6
Shared Maintenance ED Arts & Culture								
Manager Public Art	0	0	0	1	1	1	1	1
Public Art Collections Specialist	0	0	0	1	1	1	1	1
Senior Director Arts Culture Creative Economy	0	0	0	1	1	1	1	1
	0	0	0	3	3	3	3	3
Economic Development Special Events								
Community Events Manager	0	0	0	1	1	1	1	1
Deputy Administrator PO	0	0	0	1	1	1	1	1
Guest Services Specialist	0	0	0	1	1	1	1	1
Special Events and Programs Supervisor	0	0	0	1	1	1	1	1
	0	0	0	4	4	4	4	4
Homeless & Supportive Housing								
Coordinator Grants and Development	1	1	0	0	0	-1	0	0
Director Homeless Initiatives	1	1	1	1	0	0	1	1
Fiscal Analyst	0	1	0	0	0	0	0	0
HMIS Data Specialist	1	0	0	0	0	-1	0	0
Homeless Outreach Coordinator	1	2	2	2	0	1	2	2
Homeless Outreach Specialist PT	1	1	1	0	-1	-1	0	0
Homeless Services Coordinator	3	4	4	4	0	1	4	4
Housing Coordinator	4	4	4	4	0	0	4	4
Intake Coordinator	0	0	1	1	0	1	1	1
Intake Specialist	1	1	0	0	0	-1	0	0
Lead Homeless Service Coordinator	1	1	1	1	0	0	1	1
Lead Housing Coordinator	1	1	1	1	0	0	1	1
Lead Outreach Coordinator	1	1	1	1	0	0	1	1
Manager Homeless Program	1	0	0	0	0	-1	0	0
Office Coordinator	0	1	1	1	0	1	1	1
	17	19	17	16	-1	-1	16	16

City of Chattanooga
Detail Position List for Fiscal Year 2024-2029

Position Name						Change	Projected	
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Workforce Development								
Director Workforce Development Strategy	1	1	0	0	0	-1	0	0
	1	1	0	0	0	-1	0	0
Department Community Engagement	12	12	0	0	0	-12	0	0
Administration								
Chief Equity Officer	1	1	0	0	0	-1	0	0
Community Program Specialist	1	1	0	0	0	-1	0	0
Director Community Engagement	1	1	0	0	0	-1	0	0
Director of New Americans	1	1	0	0	0	-1	0	0
Director of Supplier Diversity	1	1	0	0	0	-1	0	0
Equity & Community Engagement Specialist	1	1	0	0	0	-1	0	0
Executive Assistant to Chief Equity Officer	1	1	0	0	0	-1	0	0
Language Access Coordinator	0	0	0	0	0	0	0	0
	7	7	0	0	0	-7	0	0
Neighborhood Services								
Manager Neighborhood Service and Development	1	1	0	0	0	-1	0	0
Neighborhood Program Specialist	1	1	0	0	0	-1	0	0
Neighborhood Relations Specialist	3	3	0	0	0	-3	0	0
	5	5	0	0	0	-5	0	0
Department of Constituent Services (formerly IDP)	27	21	0	0	0	-27	0	0
Administration								
Administrator of Innovation, Delivery & Performance	1	0	0	0	0	-1	0	0
Director of Innovation	1	0	0	0	0	-1	0	0
Manager Innovation Program	1	0	0	0	0	-1	0	0
	3	0	0	0	0	-3	0	0
311 Call Center								
Customer Service Performance Specialist	1	1	0	0	0	-1	0	0
Customer Service Representative 1	12	13	0	0	0	-12	0	0
Customer Service Representative 2	3	3	0	0	0	-3	0	0
Customer Service Supervisor	1	1	0	0	0	-1	0	0
Customer Service Team Lead	1	1	0	0	0	-1	0	0
Director 311 Operations	1	1	0	0	0	-1	0	0
	19	20	0	0	0	-19	0	0
Office of Constituent Services								
Director Constituent Services	0	1	0	0	0	0	0	0
	0	1	0	0	0	0	0	0
Office of Performance & Open Data								
Director Open Data & Performance Management	1	0	0	0	0	-1	0	0
Program Evaluator	1	0	0	0	0	-1	0	0
Senior Data Analyst	3	0	0	0	0	-3	0	0
	5	0	0	0	0	-5	0	0
All Authorized Budget Positions	2,898	2,933	2,865	3,003	138	105	3,003	3,003
Total General Fund	2,043	2,070	2,022	2,059	37	16	2,059	2,059
Total Special Revenue Funds	332	326	292	347	55	15	347	347

City of Chattanooga
Detail Position List for Fiscal Year 2024-2029

Position Name	Change					Projected		
	FY 2024	FY 2025	FY 2026	FY 2027	PY to CY	FY 24 thru FY 2027	FY 2028	FY 2029
Total Enterprise Funds	406	420	428	467	39	61	467	467
Total Internal Service Funds	61	61	67	74	7	13	74	74
Total Golf Course and DRC	56	56	56	56	0	0	56	56
Departmental Totals								
General Government & Agencies	121	114	148	139	-9	18	139	139
Department of Finance & Administration	67	63	66	79	13	12	79	79
Department of Police	601	621	605	609	4	8	609	609
Department of Fire	464	474	472	472	0	8	472	472
Department of Public Works (All Funds)	794	821	843	909	66	115	909	909
Department of Human Resources	32	32	27	27	0	-5	27	27
Executive Department of the Mayor	64	59	73	78	5	14	78	78
Department of Community Development	157	156	178	180	2	23	180	180
Department of Parks & Outdoors	275	274	211	204	-7	-71	204	204
Department of Early Learning	245	244	206	259	53	14	259	259
Department of City Planning	8	8	5	5	0	-3	5	5
Department of Community Engagement	12	12	0	0	0	-12	0	0
Department of Economic Development	31	34	31	42	11	11	42	42
Department of Constituent Services	27	21	0	0	0	-27	0	0
Total All Departments	2,898	2,933	2,865	3,003	138	105	3,003	3,003

Glossary

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACFR - Annual Comprehensive Financial Report

Activity - Departmental efforts or organizational unit for performing a specific function which contribute to the achievement of a specific set of program objectives.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

ADA - Americans with Disabilities Act

AHO - Administrative Hearing Officer

Allot - To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year.

Annual Budget - An estimate of expenditures for specific purposes during the fiscal year (July 1 - June 30) and the proposed means (estimated revenues) for financing those activities.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

ARC - Annual Required Contribution; the amount an employer must contribute annually to a defined benefit pension fund, based on an actuarial formula, to fund current and future retirement benefits and liabilities.

ARP - American Rescue Plan Act of 2021 is a COVID-19 relief package passed by Congress to mitigate the effects of the pandemic. The Federal government is providing \$1.9 trillion in funding to be dispersed to areas impacted by COVID-19.

Artificial Intelligence (AI) - The theory and development of computer systems able to perform tasks that normally require human intelligence, such as visual perception, speech recognition, decision-making, and translation.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes. Property Values for Chattanooga are established by Hamilton County.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset - Resources owned or held by a government which have monetary value.

ATE - Automated Traffic Enforcement.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit - Financial Audits are designed to provide independent assurance of the fair presentation of financial information.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget - Management of the financial plan with the objective of ensuring that expenditures do not exceed revenues.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Bond - A long-term I.O.U. of promise to pay. It is a promise to repay a specified amount of money (the face

B - C

amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. The most common types are general obligation, revenue bonds, and special improvement district bonds.

Bond Rating Agencies - Companies that assess the creditworthiness of both debt securities and their issuers. In the United States, the three primary bond rating agencies are Standard and Poor's, Moody's, and Fitch. The City of Chattanooga has a AAA bond rating with Standard and Poor's and AA+ with Fitch.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period. The most common types of budgets are Line-Item Budget, Operating Budget, Performance Budget/Budgeting for Outcomes, Program Budget, and the Capital Improvements Program Budget (definitions of each are included in glossary).

Budget Calendar - The schedule of key dates which a government follows in budget preparation and adoption.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgeting for Outcomes - A system driven by goals and performance, to provide information that compares budgeting, planning and outputs/results.

CABR - Comprehensive Annual Budget Report

CACFP - Child and Adult Care Food Program

CARES - Coronavirus Aid, Relief, and Economic Security Act of 2020, provided economic assistance to areas affected by the Coronavirus pandemic.

CBD - Central Business District

CCHDO - Chattanooga Community Housing Development Organization

CDBG - Community Development Block Group

CDRC - Chattanooga Downtown Redevelopment Corporation

CNE - Chattanooga Neighborhood Enterprise

COBRA - Consolidated Omnibus Budget Reconciliation Act

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital expenditures - Funds used to acquire, upgrade, and maintain physical assets such as property, plants, buildings, technology, or equipment. Capital expenditures are often used to undertake new projects.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Leases - The liability associated with a capital lease is treated in essentially the same way as other types of long-term debt. Both the principal and interest portions of lease payments are recognized as expenditures in the period when they are due. In addition, GAAP directs that governmental funds report an expenditure equal to the net present value of the minimum lease payments at the inception of the capital lease, to reflect the

C - C

commitment of financial resources associated with acquiring a leased-financed capital asset.

Capital Outlay - Fixed assets which have a value of more than \$5,000 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Project Funds - Capital Project Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CFO - Chief Financial Officer

Chattanooga IMPROVES - A framework that drives meaningful change and strategic plan accountability in City Government where the executive team and department administrators meet regularly to ensure progress towards accomplishing the ONE CHATTANOOGA vision.

Child Abuse Unit - Program offered by the Police Department. The Child Abuse Unit investigates child sexual abuse, child physical abuse and child neglect and any other cases that the supervision deems appropriate for the unit.

COC or CoC - City of Chattanooga

Collective Bargaining Agreement - A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Component Unit - A traditionally separate reporting entity for which the City may be financially accountable and, as such, should be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit or to impose specific financial burden on the City.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

C - D

Cost-of-Living Adjustment (COLA) - An increase in salaries to offset The effect of inflation on compensation.

CSO - Combined Sewer Overflow

CSR - Customer service representative at the 311 call center

CSBG - Community Services Block Grant

Debt - A liability that arises from a contractual obligation to pay cash (or other assets used in lieu of payment of cash) payments to settle an amount that is fixed at the date the contractual obligation is established. Governments have liabilities to third parties long-term in nature, and have a defined repayment schedule.

Debt Ratio - Ratios which provide measure of assessing debt load and ability to repay debt which play a part in the determination of credit ratings. They also are used to evaluate the City's debt position over time and against its own standards and policies. The five major debt ratios used by the City are Gross Debt per Capita, Debt per Personal Income, Debt to Full Value, Debt to Assessed Value, and Debt Services to Governmental Expenditures.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule. Major debt types include Direct Obligation; Self Supporting; Outstanding Tax Supported.

Debt Service Fund - Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on the City debt. They are used to account for the accumulation of resources, for, and the payment of, general obligation and special assessment debt principal, interest and relation cost, except the debt service accounted for in the Special Revenue Funds, and Enterprise Funds.

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services. The City of Chattanooga has eleven departments: General Government; Executive; Finance; Police; Fire; Public Works; Human Resources; Community Development; Early Learning; City Planning; Economic Development.

DTS - Department of Technology Services

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development Related Fees - Fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Direct Debt - The sum of the total bonded debt and any unfunded debt of the City for which the City has pledged its "full faith and credit". It does not include the debt of overlapping jurisdictions.

Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A group of homogeneous activities within a department, i.e. Treasury, City Clerk, Finance, Capital, and Grants make up the Finance & Administration Department.

Employee Benefits (or Fringes) - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, other post employment benefits(OPEB), medical, and life insurance plans.

D - F

E2I2 - Environmental and Economic Infrastructure Improvements Project.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Enterprise Funds - Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses where the intent of the government body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Our Enterprise funds include the Electric Power Board, Wastewater, Solid Waste, Stormwater, and Tennessee Valley Regional Communications System (TVRCS).

Enterprise South Industrial Park - Originally the site of the Volunteer Army Ammunition Plant and operated by the U.S. Department of Defense, a large portion of the property is now home to the Volkswagen Chattanooga Assembly Plant as well as other industries.

EPA - Environmental Protective Agency

EPB - Electric Power Board

ERU - Equivalent Residential Units

ESIP - Enterprise South Industrial Park

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, services or settling a loss.

Expenses - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FGP - Foster Grand Parents

Fiduciary Fund - A category of funds used to report assets held in a trust agreement or equivalent arrangement that has certain characteristics or in a custodial capacity for the benefit of others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds.

FINRA (Financial Industry Regulation Authority) BrokerCheck status - a tool from FINRA that researches the professional backgrounds of investment professionals, brokerage firms and investment adviser firms.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Chattanooga's fiscal year is July 1 to June 30.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A minimum cost is \$10,000 to be considered a fixed asset.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.5 of a full-time position.

F - I

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. The City of Chattanooga's functions are public safety, public works, general government, parks and outdoors, economic & community development, and early learning.

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity. Fund Structure consist of Governmental Funds (General, Special, Debt, and Capital); Proprietary Funds; Fiduciary Funds.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standard for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation Bonds (GO) - Bond backed by the full faith, credit and taxing power of the government.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HDHP (High Deductible Health Plan) - A health insurance plan with higher deductibles and lower premiums than a traditional health plan.

HEB (Health, Educational and Housing Facility Board) - a public corporation that helps finance hospitals, higher education projects, and multifamily affordable housing developments through revenue bonds and Payment in Lieu of Tax (PILOT) programs

Hourly - An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing need. Hourly employees are paid on a per hour basis, and receive limited benefits.

HUD - US Department of Housing and Urban Development

IMPROVE Act - Improving Manufacturing, Public Roads and Opportunites for a Vibrant Economy Act

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Control - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations.

Internal Service Charges - The charges to user departments for internal services provided by another

I - N

government agency, such as data processing, municipal service station and garage or insurance funded from a central pool.

I.O.D. - Injury-on-duty

ISS - Interceptor Sewer System now known as Wastewater

ISO - International Organization for Standardization. It is an international standard-setting body composed of representatives from various national standards organizations.

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

LEAN - Management techniques for managing an organization's processes in concepts of waste elimination and value-added processes to suppliers, partners, and customers

Levy - To impose taxes for the support of government activities.

LIHEAP - Low Income Home Energy Assistance Program

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

MBWWTP - Moccasin Bend Wastewater Treatment Plant or MBEC (Moccasin Bend Environmental Campus).

Management and Budget Analysis (MBA) Office - Office within the Finance Department that creates, reviews and manages annual Operating and Capital Budgets.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Modified Accrual - Revenue is recognized in the accounting period when it becomes "susceptible" to accrual, that is, when it becomes measurable and available to finance expenditures of the fiscal period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations which should be recognized when due.

MPO - Metropolitan Planning Organization

MTAS - Municipal Technical Advisory Service

MWBE - Minority/Women-owned Business Enterprise, referring to businesses that are at least 51% owned, operated, and controlled by one or more minority groups or women. This certification provides eligibility for government and corporate contracting opportunities, developmental benefits, and enhanced visibility for certified businesses. The program seeks to assist MWBE in becoming active suppliers with the City of Chattanooga, mitigating the effects of social and economic disadvantage.

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting nominal dollars for the removal of inflation results in 'real dollars' relative a defined base year.

NPDES - National Pollutant Discharge Elimination System

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

N - P

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPEB - Other Post-Employment Benefits that an employee will begin to receive at the start of retirement (i.e. life insurance premiums, healthcare premiums and deferred-compensation arrangements).

Operating Expenses - The cost for personnel, such as purchased services, materials, and equipment required for a department to function.

Operating Revenues - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance - Legislation enacted by a municipal authority.

OTOC (One Team One Chattanooga) - A Mayoral award that recognizes and celebrates city employees who demonstrate a true commitment to the One Chattanooga values through their actions.

Output Indicator - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

PAFR - Popular Annual Financial Report

Pay-as-you-go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its goals and objectives. There are four types of performance measures: input, output, outcome, and efficiency.

*Input measures address the amount of resources used in providing a particular service (ex. dollars, employee-hours, etc.).

*Output measures describe the activities undertaken in providing a service or carrying out a program (ex. # of emergency calls or the # of cases heard).

*Outcome measures are used to evaluate the quality and effectiveness of public programs and services (ex. # of crimes committed per capita or \$ of property lost due to fire).

*Efficiency measures relate inputs, or resources used, to units of output or outcome, and provide evidence of trends in productivity (employee hours per crime solved).

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

PILOT - Payment in lieu of taxes

POP (Parks and Outdoors Plan) - A comprehensive plan aimed to map needs for improvements and future upgrades for the City's parks, greenways, and natural habitats.

PPO (Preferred Provider Organization) - A health insurance plan that offers a network of providers, but a participant can also receive care from any healthcare provider, even outside of the network.

P - S

Priority Based Budgeting (PBB) - Priority Based Budgeting allocates resources according to how well a program or service achieves the goals and objectives that the community values most.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) - Revenues earned by a program, including fees for services, licenses and permits, fees, and fines.

Proprietary Fund - Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Purpose - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Revenue Bond - This type of bond is backed only by the revenues from the specific enterprise or project, such as a hospital or toll road.

RFID - Radio-Frequency IDentification. The RFID device serves the same purpose as a bar code or a magnetic strip on the back of a credit card or ATM card.

RPA (Regional Planning Agency) - The planning agency in support of the Chattanooga-Hamilton County Regional Planning Commission and the Chattanooga-Hamilton County/North Georgia Metropolitan Planning Organization (CHCNGA MPO). Its major responsibilities include developing land use plans and transportation plans, administering zoning, proposing development policies, and reviewing new subdivisions and other development projects.

RTIC - Real Time Intelligence Center.

SAFER - Staffing for Adequate Fire and Emergency Response.

Service Level - Services or products which comprise actual or expected output of a given program. The focus is

S - W

on results, not measures of workload.

SLA - Service Level Agreement is an agreed upon internal timeframe to complete an objective / task.

Source of Revenue - Revenues are classified according to their source or point of origin.

SBITA - Subscription-Based Information Technology Arrangement

SIP (Stormwater Investment Plan) - A multi-year funding and project roadmap used by regional stormwater programs that allocates funding for green infrastructure, technical resources and scientific watershed studies.

Special Revenue Fund - These funds are used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government

STVR - Short Term Vacation Rental

Supplemental Appropriation - An additional appropriation made by a governing body during the budget year.

Supplemental Requests - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

TAP - Tuition Assistance Program

Target Budget - Desired expenditures levels provided in developing the recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TMDL - Total Maximum Daily Load

TOSHA - Tennessee Occupational Safety and Health Administration

Transfers In/Out - Amounts transferred from one fund to another to finance services for the recipient fund.

TVRCS - Tennessee Valley Regional Communications System

Unassigned Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future spending purposes.

User Charges - A fee for direct receipt of a public service by the party who benefits from the service.

VAAP - Enterprise South formerly Volunteer Army Ammunition Plant

Variable Cost - A cost that increases/decreases with the amount of service provided such as the payment of wages based upon hours worked.

Water Quality - Stormwater system which includes water bodies and green infrastructure. This terminology is now known as Stormwater.

WIFIA Loans - The "Water Infrastructure Finance and Innovation Act" (WIFIA) invests in nation's water infrastructure by providing long-term, low-cost supplemental loans for regionally and nationally significant projects.