

# HAMILTON COUNTY, TENNESSEE

June 30, 2009

## Statistical Section

This part of the County annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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### **Financial Trends**

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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

### **Revenue Capacity**

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These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.

### **Debt Capacity**

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These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

### **Demographic and Economic Information**

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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to help make comparisons over time and with other governments.

### **Operating Information**

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These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

**Schedule I**  
**Hamilton County, Tennessee**  
**Net Assets by Component**  
**Last Eight Fiscal Years**  
**(accrual basis of accounting)**

|                                                 | <u>2009</u>           | <u>2008</u>           | <u>2007</u>           | <u>2006</u>           |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental activities                         |                       |                       |                       |                       |
| Invested in capital assets, net of related debt | \$ 250,836,816        | \$ 245,443,716        | \$ 197,381,058        | \$ 172,743,851        |
| Restricted                                      | 26,820,351            | 39,198,251            | 20,087,313            | 26,796,148            |
| Unrestricted                                    | <u>(71,766,690)</u>   | <u>(58,222,559)</u>   | <u>(18,991,416)</u>   | <u>(11,889,667)</u>   |
| Total governmental activities net assets        | <u>\$ 205,890,477</u> | <u>\$ 226,419,408</u> | <u>\$ 198,476,955</u> | <u>\$ 187,650,332</u> |
| Primary government                              |                       |                       |                       |                       |
| Invested in capital assets, net of related debt | \$ 250,836,816        | \$ 245,443,716        | \$ 197,381,058        | \$ 172,743,851        |
| Restricted                                      | 26,820,351            | 39,198,251            | 20,087,313            | 26,796,148            |
| Unrestricted                                    | <u>(71,766,690)</u>   | <u>(58,222,559)</u>   | <u>(18,991,416)</u>   | <u>(11,889,667)</u>   |
| Total primary government net assets             | <u>\$ 205,890,477</u> | <u>\$ 226,419,408</u> | <u>\$ 198,476,955</u> | <u>\$ 187,650,332</u> |

Note: The county began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002. Hamilton County does not have any business-type activities.

Source: Current and prior year Comprehensive Annual Financial Report (CAFR)

| <b>Fiscal Year</b>    |                       |                      |                      |
|-----------------------|-----------------------|----------------------|----------------------|
| <u>2005</u>           | <u>2004</u>           | <u>2003</u>          | <u>2002</u>          |
| \$ 196,706,802        | \$ 164,113,307        | \$ 71,936,226        | \$ 62,811,009        |
| 34,178,104            | 48,182,826            | 38,362,369           | 40,946,264           |
| <u>(59,663,380)</u>   | <u>(30,993,207)</u>   | <u>(33,459,493)</u>  | <u>(35,882,551)</u>  |
| <u>\$ 171,221,526</u> | <u>\$ 181,302,926</u> | <u>\$ 76,839,102</u> | <u>\$ 67,874,722</u> |
| <br>                  |                       |                      |                      |
| \$ 196,706,802        | \$ 164,113,307        | \$ 71,936,226        | \$ 62,811,009        |
| 34,178,104            | 48,182,826            | 38,362,369           | 40,946,264           |
| <u>(59,663,380)</u>   | <u>(30,993,207)</u>   | <u>(33,459,493)</u>  | <u>(35,882,551)</u>  |
| <u>\$ 171,221,526</u> | <u>\$ 181,302,926</u> | <u>\$ 76,839,102</u> | <u>\$ 67,874,722</u> |

**Schedule II**  
**Hamilton County, Tennessee**  
**Changes in Net Assets, Last Eight Years**  
**(accrual basis of accounting)**

|                                                         | <u>2009</u>           | <u>2008</u>          | <u>2007</u>          | <u>2006</u>          |
|---------------------------------------------------------|-----------------------|----------------------|----------------------|----------------------|
| <b>Expenses</b>                                         |                       |                      |                      |                      |
| Governmental activities:                                |                       |                      |                      |                      |
| General Government                                      | \$50,151,407          | \$42,045,548         | \$38,442,141         | \$34,981,305         |
| Public Safety:                                          |                       |                      |                      |                      |
| Sheriff                                                 | 28,107,384            | 24,640,408           | 26,176,514           | 25,294,547           |
| Criminal Court                                          | 4,108,437             | 3,973,378            | 3,835,788            | 3,586,288            |
| Juvenile Court                                          | 8,701,955             | 8,581,230            | 7,960,486            | 7,638,342            |
| Ambulance Services                                      | 21,720,861            | 20,122,892           | 19,676,312           | 17,811,039           |
| Other                                                   | 36,181,342            | 27,865,271           | 25,372,780           | 22,751,522           |
| Highways and streets                                    | 18,635,187            | 15,801,736           | 15,540,503           | 13,673,235           |
| Health                                                  | 22,234,163            | 21,746,737           | 20,528,751           | 19,121,961           |
| Social Services                                         | 9,048,831             | 8,357,336            | 7,911,773            | 7,776,426            |
| Culture and recreation                                  | 10,953,584            | 10,369,561           | 12,513,987           | 10,460,777           |
| Education                                               | 94,734,470            | 17,923,690           | 13,011,783           | 12,792,560           |
| Interest on long-term debt                              | 8,127,516             | 7,437,956            | 6,344,384            | 6,533,192            |
| Total governmental activities expenses                  | <u>312,705,137</u>    | <u>208,865,743</u>   | <u>197,315,202</u>   | <u>182,421,194</u>   |
| Total primary government expenses                       | <u>312,705,137</u>    | <u>208,865,743</u>   | <u>197,315,202</u>   | <u>182,421,194</u>   |
| <b>Program Revenues</b>                                 |                       |                      |                      |                      |
| Governmental activities:                                |                       |                      |                      |                      |
| Charges for services                                    |                       |                      |                      |                      |
| General Government                                      | 15,611,825            | 15,357,585           | 15,358,345           | 17,509,655           |
| Public Safety:                                          |                       |                      |                      |                      |
| Sheriff                                                 | 1,194,102             | 1,279,627            | 1,581,710            | 1,187,587            |
| Criminal Court                                          | 2,206,055             | 2,616,360            | 2,641,719            | 2,393,387            |
| Juvenile Court                                          | 507,980               | 553,234              | 676,830              | 752,358              |
| Ambulance Services                                      | 20,584,282            | 20,228,681           | 18,697,842           | 18,387,291           |
| Other                                                   | 4,837,997             | 2,848,975            | 2,711,231            | 2,856,527            |
| Highways and streets                                    | 2,346,478             | 2,228,804            | 1,960,832            | 514,874              |
| Health                                                  | 2,369,463             | 2,435,325            | 2,758,815            | 3,006,494            |
| Social Services                                         | 4,519,884             | 4,374,293            | 4,351,989            | 3,762,669            |
| Culture and recreation                                  | 602,550               | 603,712              | 560,931              | 536,093              |
| Operating grants and contributions                      | 27,141,888            | 28,400,517           | 24,838,263           | 24,653,509           |
| Capital grants and contributions                        | 68,688,249            | 8,033,704            | 5,230,533            | 3,091,343            |
| Total governmental activities program revenues          | <u>150,610,753</u>    | <u>88,960,817</u>    | <u>81,369,040</u>    | <u>78,651,787</u>    |
| Total primary government program revenues               | <u>150,610,753</u>    | <u>88,960,817</u>    | <u>81,369,040</u>    | <u>78,651,787</u>    |
| Net (Expense)/Revenue                                   |                       |                      |                      |                      |
| Governmental activities                                 | <u>(162,094,384)</u>  | <u>(119,904,926)</u> | <u>(115,946,162)</u> | <u>(103,769,407)</u> |
| Total primary government net expense                    | <u>(162,094,384)</u>  | <u>(119,904,926)</u> | <u>(115,946,162)</u> | <u>(103,769,407)</u> |
| <b>General Revenues and Other Changes in Net Assets</b> |                       |                      |                      |                      |
| Governmental activities:                                |                       |                      |                      |                      |
| Taxes:                                                  |                       |                      |                      |                      |
| Property taxes                                          | 122,782,141           | 118,523,153          | 96,081,225           | 90,818,279           |
| Sales taxes                                             | 12,940,031            | 13,361,357           | 13,547,577           | 15,715,561           |
| Business taxes                                          | 4,992,580             | 4,980,398            | 4,938,615            | 5,096,014            |
| Hotel/Motel taxes                                       | 4,235,794             | 4,492,971            | 4,174,410            | 3,960,862            |
| Other taxes                                             | 816,315               | 732,465              | 2,222,336            | 744,167              |
| Unrestricted grants and contributions                   | -                     | -                    | -                    | -                    |
| Investment earnings                                     | 1,841,224             | 5,757,035            | 5,808,622            | 3,863,330            |
| Miscellaneous                                           | (6,042,632)           | -                    | -                    | -                    |
| Total governmental activities                           | <u>141,565,453</u>    | <u>147,847,379</u>   | <u>126,772,785</u>   | <u>120,198,213</u>   |
| Total primary government                                | <u>141,565,453</u>    | <u>147,847,379</u>   | <u>126,772,785</u>   | <u>120,198,213</u>   |
| Change in Net Assets                                    |                       |                      |                      |                      |
| Governmental activities                                 | <u>(20,528,931)</u>   | <u>27,942,453</u>    | <u>10,826,623</u>    | <u>16,428,806</u>    |
| Total primary government                                | <u>(\$20,528,931)</u> | <u>\$27,942,453</u>  | <u>\$10,826,623</u>  | <u>\$16,428,806</u>  |

Note: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002. Hamilton County does not have any business-type activities.

Source: Current and prior year Comprehensive Annual Financial Report (CAFR)

| Fiscal Year           |                     |                     |                      |
|-----------------------|---------------------|---------------------|----------------------|
| <u>2005</u>           | <u>2004</u>         | <u>2003</u>         | <u>2002</u>          |
| \$31,552,148          | \$32,954,221        | \$34,675,500        | \$35,365,044         |
| 23,797,816            | 25,316,591          | 23,868,362          | 22,222,540           |
| 3,516,738             | 3,459,762           | 3,168,418           | 2,981,818            |
| 7,214,860             | 6,975,183           | 5,339,356           | 4,759,642            |
| 17,687,413            | 15,058,814          | 11,845,698          | 11,955,328           |
| 21,415,997            | 19,337,349          | 19,412,292          | 17,471,042           |
| 15,464,132            | 14,288,450          | 9,927,596           | 11,297,051           |
| 18,231,342            | 17,674,360          | 17,463,293          | 16,359,827           |
| 7,914,628             | 8,120,070           | 10,195,370          | 8,310,516            |
| 7,427,337             | 7,244,976           | 10,846,970          | 10,526,583           |
| 35,440,590            | 15,308,638          | 15,260,477          | 24,893,665           |
| 7,109,395             | 6,910,473           | 7,306,784           | 8,627,128            |
| <u>196,772,396</u>    | <u>172,648,887</u>  | <u>169,310,116</u>  | <u>174,770,184</u>   |
| <u>196,772,396</u>    | <u>172,648,887</u>  | <u>169,310,116</u>  | <u>174,770,184</u>   |
| 13,905,047            | 13,429,971          | 15,220,090          | 13,584,977           |
| 1,174,128             | 1,187,862           | 5,701,719           | 4,972,462            |
| 2,312,890             | 2,406,421           | 1,999,857           | 2,094,339            |
| 686,231               | 708,734             | 600,676             | 533,304              |
| 17,770,987            | 15,664,216          | 10,428,914          | 10,573,042           |
| 2,691,956             | 2,212,027           | 1,770,465           | 1,807,065            |
| 1,342,931             | 814,626             | 286                 | 9,194                |
| 2,841,652             | 2,689,289           | 2,624,414           | 2,224,994            |
| 3,427,119             | 3,398,463           | 3,330,528           | 3,093,179            |
| 463,407               | 435,785             | 31,655              | 21,308               |
| 22,965,548            | 24,226,919          | 20,693,054          | 19,724,016           |
| 9,706,722             | 7,659,577           | 11,061,024          | 2,587,191            |
| <u>79,288,618</u>     | <u>74,833,890</u>   | <u>73,462,682</u>   | <u>61,225,071</u>    |
| <u>79,288,618</u>     | <u>74,833,890</u>   | <u>73,462,682</u>   | <u>61,225,071</u>    |
| <u>(117,483,778)</u>  | <u>(97,814,997)</u> | <u>(95,847,434)</u> | <u>(113,545,113)</u> |
| <u>(117,483,778)</u>  | <u>(97,814,997)</u> | <u>(95,847,434)</u> | <u>(113,545,113)</u> |
| 85,451,188            | 84,841,031          | 85,242,735          | 84,676,341           |
| 12,102,963            | 11,173,363          | 10,548,285          | 10,838,415           |
| 1,830,352             | 3,602,133           | 3,474,784           | 3,021,021            |
| 3,748,663             | 3,447,598           | 3,332,975           | 3,334,739            |
| 1,244,418             | 1,349,121           | 1,266,662           | 1,590,774            |
| -                     | -                   | 2,368,567           | -                    |
| 3,024,794             | 1,864,570           | -                   | 4,289,491            |
| -                     | -                   | -                   | 25,174,647           |
| <u>107,402,378</u>    | <u>106,277,816</u>  | <u>106,234,008</u>  | <u>132,925,428</u>   |
| <u>107,402,378</u>    | <u>106,277,816</u>  | <u>106,234,008</u>  | <u>132,925,428</u>   |
| <u>(10,081,400)</u>   | <u>8,462,819</u>    | <u>10,386,574</u>   | <u>19,380,315</u>    |
| <u>(\$10,081,400)</u> | <u>\$8,462,819</u>  | <u>\$10,386,574</u> | <u>\$19,380,315</u>  |

**Schedule III**  
**Hamilton County, Tennessee**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

|                                    | <u>2009</u>         | <u>2008</u>         | <u>2007</u>         | <u>2006</u>         |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund                       |                     |                     |                     |                     |
| Reserved                           | \$2,240,047         | \$2,350,255         | \$1,573,982         | \$2,723,959         |
| Unreserved                         | 81,829,708          | 74,751,577          | 56,760,180          | 52,638,869          |
| Total General Fund                 | <u>\$84,069,755</u> | <u>\$77,101,832</u> | <u>\$58,334,162</u> | <u>\$55,362,828</u> |
| All Other Governmental Funds       |                     |                     |                     |                     |
| Reserved                           | \$18,080,304        | \$61,761,770        | \$131,501,016       | \$25,471,500        |
| Unreserved, reported in:           |                     |                     |                     |                     |
| Special revenue funds              | 4,772,420           | 5,607,353           | 5,434,029           | 3,547,007           |
| Capital projects funds             | (19,622,546)        | (15,833,094)        | (104,202,005)       | 9,245,897           |
| Debt service funds                 | 227,025             | 240,340             | 1,653,012           | -                   |
| Total all other governmental funds | <u>\$3,457,203</u>  | <u>\$51,776,369</u> | <u>\$34,386,052</u> | <u>\$38,264,404</u> |

Source: Current and prior year Comprehensive Annual Financial Report (CAFR)

| <b>Fiscal Year</b>  |                     |                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b><u>2005</u></b>  | <b><u>2004</u></b>  | <b><u>2003</u></b>  | <b><u>2002</u></b>  | <b><u>2001</u></b>  | <b><u>2000</u></b>  |
| \$2,962,829         | \$2,382,206         | \$3,300,986         | \$2,988,648         | \$3,827,168         | \$3,136,995         |
| 46,751,479          | 51,103,451          | 50,303,712          | 52,325,865          | 53,045,083          | 42,801,152          |
| <b>\$49,714,308</b> | <b>\$53,485,657</b> | <b>\$53,604,698</b> | <b>\$55,314,513</b> | <b>\$56,872,251</b> | <b>\$45,938,147</b> |
| <br>                |                     |                     |                     |                     |                     |
| \$21,053,176        | \$26,095,969        | \$44,895,624        | \$24,905,748        | \$17,984,974        | \$15,175,328        |
| 2,578,486           | 3,834,186           | 5,633,612           | 5,270,253           | 6,189,113           | 11,170,644          |
| 21,133,440          | 29,905,968          | 1,307,236           | 40,709,079          | 66,313,244          | 27,072,524          |
| -                   | -                   | -                   | -                   | -                   | -                   |
| <b>\$44,765,102</b> | <b>\$59,836,123</b> | <b>\$51,836,472</b> | <b>\$70,885,080</b> | <b>\$90,487,331</b> | <b>\$53,418,496</b> |

**Schedule IV**  
**Hamilton County, Tennessee**  
**Changes in Fund Balance, Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

|                                                         | <u>2009</u>            | <u>2008</u>          | <u>2007</u>         | <u>2006</u>         |
|---------------------------------------------------------|------------------------|----------------------|---------------------|---------------------|
| <b>Revenues</b>                                         |                        |                      |                     |                     |
| Taxes                                                   | \$144,276,429          | \$140,393,598        | \$120,511,933       | \$116,247,392       |
| Licenses, fees, and permits                             | 481,224                | 797,046              | 1,003,230           | 1,118,017           |
| Fines and penalties                                     | 88,237,432             | 1,833,694            | 1,901,904           | 1,908,302           |
| Charges for services                                    | 48,899,791             | 44,286,784           | 43,750,881          | 42,471,528          |
| Intergovernmental                                       | 1,743,208              | 36,434,220           | 31,579,697          | 27,744,852          |
| Investment earnings                                     | 1,460,315              | 4,787,729            | 5,003,729           | 3,160,096           |
| Other revenues                                          | 3,656,393              | 5,609,073            | 4,644,229           | 5,409,088           |
| Total revenues                                          | <u>288,754,792</u>     | <u>234,142,144</u>   | <u>208,395,603</u>  | <u>198,059,275</u>  |
| <b>Expenditures</b>                                     |                        |                      |                     |                     |
| General government                                      | 45,220,838             | 43,766,409           | 38,105,787          | 35,410,918          |
| Public Safety:                                          |                        |                      |                     |                     |
| Sheriff                                                 | 27,233,714             | 26,485,549           | 25,276,122          | 24,518,755          |
| Criminal Court                                          | 3,809,610              | 3,655,426            | 3,534,185           | 3,261,864           |
| Juvenile Court                                          | 8,470,204              | 8,401,507            | 7,841,180           | 7,388,345           |
| Ambulance Services                                      | 21,292,132             | 20,091,509           | 19,276,996          | 17,479,465          |
| Other                                                   | 28,981,590             | 26,738,109           | 24,015,988          | 22,200,063          |
| Highways and streets                                    | 12,922,294             | 12,059,582           | 11,387,520          | 9,638,478           |
| Health                                                  | 22,054,237             | 21,474,905           | 20,281,542          | 19,009,220          |
| Social Services                                         | 9,025,813              | 8,262,557            | 7,878,541           | 7,747,039           |
| Culture and recreation                                  | 9,312,831              | 8,953,438            | 11,154,441          | 10,245,016          |
| Capital Outlay                                          |                        |                      |                     |                     |
| General government                                      | 78,016,936             | 14,924,623           | 9,221,715           | 12,700,379          |
| Education                                               | 40,495,222             | 80,904,133           | 30,744,012          | 4,599,993           |
| Debt service                                            |                        |                      |                     |                     |
| Principal                                               | 46,909,239             | 18,674,736           | 19,951,308          | 19,978,367          |
| Interest                                                | 8,722,581              | 5,369,261            | 6,626,765           | 6,800,427           |
| Total expenditures                                      | <u>362,467,241</u>     | <u>299,761,744</u>   | <u>235,296,102</u>  | <u>200,978,329</u>  |
| Excess of revenues over/(under) expenditures            | <u>(73,712,449)</u>    | <u>(65,619,600)</u>  | <u>(26,900,499)</u> | <u>(2,919,054)</u>  |
| <b>Other Financing Sources (Uses)</b>                   |                        |                      |                     |                     |
| Transfers in                                            | 87,257,125             | 56,145,380           | 59,602,211          | 57,900,713          |
| Transfers out                                           | (87,257,125)           | (56,145,380)         | (59,477,211)        | (57,775,713)        |
| Issuance of Bonds                                       | 31,500,000             | 101,493,337          | 25,000,000          | -                   |
| Premium from Bonds                                      | 690,409                | -                    | -                   | -                   |
| Payment to refunded bond escrow agent                   | -                      | -                    | -                   | -                   |
| Sale of capital assets                                  | 170,797                | 284,250              | 868,481             | 1,941,876           |
| Total other financing sources (uses)                    | <u>32,361,206</u>      | <u>101,777,587</u>   | <u>25,993,481</u>   | <u>2,066,876</u>    |
| Net change in fund balances                             | <u>\$ (41,351,243)</u> | <u>\$ 36,157,987</u> | <u>\$ (907,018)</u> | <u>\$ (852,178)</u> |
| Debt service as a percentage of noncapital expenditures | 22.8%                  | 11.8%                | 13.6%               | 14.6%               |

Note: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2002. Hamilton County does not have any business-type activities.

Source: Current and prior year Comprehensive Annual Financial Report (CAFR)



| Fiscal Year            |                     |                        |                        |                      |                        |
|------------------------|---------------------|------------------------|------------------------|----------------------|------------------------|
| <u>2005</u>            | <u>2004</u>         | <u>2003</u>            | <u>2002</u>            | <u>2001</u>          | <u>2000</u>            |
| \$103,885,905          | \$103,730,509       | \$103,201,249          | \$102,799,560          | \$100,251,585        | \$97,159,569           |
| 996,136                | 740,949             | 595,693                | 478,886                | 475,783              | 520,943                |
| 2,033,385              | 1,207,113           | 1,670,186              | 1,758,453              | 1,446,421            | 1,734,989              |
| 40,461,142             | 38,146,870          | 31,329,385             | 30,229,202             | 26,983,601           | 23,154,631             |
| 32,777,664             | 32,600,800          | 36,656,544             | 26,910,941             | 25,897,754           | 20,893,719             |
| 2,495,371              | 1,591,905           | 1,976,814              | 3,776,567              | 5,935,725            | 4,780,535              |
| 3,592,125              | 2,852,462           | 3,819,227              | 2,820,758              | 2,856,951            | 7,438,565              |
| <u>186,241,728</u>     | <u>180,870,608</u>  | <u>179,249,098</u>     | <u>168,774,367</u>     | <u>163,847,820</u>   | <u>155,682,951</u>     |
| 34,050,720             | 33,625,625          | 33,708,497             | 34,132,849             | 34,223,148           | 28,116,172             |
| 22,599,098             | 23,593,493          | 22,319,578             | 21,083,913             | 49,376,760           | 45,181,659             |
| 3,219,691              | 3,184,747           | 2,855,969              | 2,636,307              | -                    | -                      |
| 7,005,899              | 6,913,363           | 5,195,263              | 4,529,038              | -                    | -                      |
| 17,514,899             | 14,842,261          | 11,218,477             | 11,632,439             | -                    | -                      |
| 20,359,518             | 18,620,790          | 17,818,148             | 16,590,536             | -                    | -                      |
| 9,663,858              | 10,384,639          | 9,888,106              | 10,583,226             | 8,103,653            | 7,876,225              |
| 17,873,029             | 17,852,323          | 17,318,336             | 15,970,858             | 14,414,966           | 13,774,376             |
| 7,774,655              | 8,114,455           | 10,156,391             | 8,213,683              | 8,712,605            | 8,448,708              |
| 9,331,150              | 9,891,062           | 9,656,196              | 9,525,518              | 8,923,026            | 8,465,941              |
| 20,860,077             | 16,835,355          | 21,972,705             | 7,738,764              | 29,836,020           | 38,034,073             |
| 9,424,380              | 15,879,834          | 13,311,115             | 21,292,864             |                      |                        |
| 20,716,808             | 19,028,505          | 19,153,505             | 21,212,089             | 17,610,689           | 18,373,206             |
| 7,370,865              | 6,549,742           | 7,807,029              | 8,954,469              | 8,803,710            | 7,870,267              |
| <u>207,764,647</u>     | <u>205,316,194</u>  | <u>202,379,315</u>     | <u>194,096,553</u>     | <u>180,004,577</u>   | <u>176,140,627</u>     |
| <u>(21,522,919)</u>    | <u>(24,445,586)</u> | <u>(23,130,217)</u>    | <u>(25,322,186)</u>    | <u>(16,156,757)</u>  | <u>(20,457,676)</u>    |
| 55,682,262             | 51,706,028          | 50,668,288             | 54,195,459             | 53,710,403           | 48,189,616             |
| (55,557,262)           | (51,581,028)        | (50,543,288)           | (54,070,459)           | (53,652,621)         | (49,303,560)           |
| 934                    | 30,015,266          | 32,106,910             | 435,904                | 56,942,955           | 4,062,001              |
| -                      | 1,278,540           | -                      | -                      | -                    | -                      |
| -                      | -                   | (30,122,469)           | -                      | -                    | -                      |
| 2,554,615              | 907,390             | 262,353                | 493,465                | 625,425              | -                      |
| <u>2,680,549</u>       | <u>32,326,196</u>   | <u>2,371,794</u>       | <u>1,054,369</u>       | <u>57,626,162</u>    | <u>2,948,057</u>       |
| <u>\$ (18,842,370)</u> | <u>\$ 7,880,610</u> | <u>\$ (20,758,423)</u> | <u>\$ (24,267,817)</u> | <u>\$ 41,469,405</u> | <u>\$ (17,509,619)</u> |
| 15.8%                  | 14.8%               | 16.1%                  | 18.3%                  | 14.7%                | 14.9%                  |

**Schedule V**  
**Hamilton County, Tennessee**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

| Fiscal<br>Year Ended<br>June 30 | Real Property           |                        |                             | Personalty<br>Property |
|---------------------------------|-------------------------|------------------------|-----------------------------|------------------------|
|                                 | Residential<br>Property | Commercial<br>Property | Other Multi-Use<br>Property |                        |
| 2000                            | \$ 2,179,884,250        | \$ 1,530,466,437       | \$ 59,930,440               | \$ 538,284,895         |
| 2001                            | 2,651,812,860           | 1,754,913,695          | 72,547,310                  | 567,016,262            |
| 2002                            | 2,712,679,140           | 1,806,507,185          | 72,650,505                  | 543,049,870            |
| 2003                            | 2,778,249,335           | 1,820,877,702          | 81,426,865                  | 493,433,350            |
| 2004                            | 2,855,267,780           | 1,842,598,736          | 82,034,675                  | 492,649,014            |
| 2005                            | 3,511,594,235           | 2,136,195,594          | 93,950,970                  | 527,095,881            |
| 2006                            | 3,631,673,980           | 2,197,164,974          | 96,515,955                  | 561,772,393            |
| 2007                            | 3,791,887,727           | 2,276,582,369          | 102,219,515                 | 533,388,639            |
| 2008                            | 3,892,376,937           | 2,347,954,299          | 104,523,805                 | 556,193,467            |
| 2009                            | 4,585,377,106           | 2,743,690,312          | 114,177,025                 | 616,574,058            |

Source: Hamilton County Assessor's Office

Notes: Property in Hamilton County is reassessed once every four years. The County assesses property at approximately 25% of actual value for residential property, 40% of actual value for commercial property and 30% of actual value for other multi-use property and personalty property. The public utilities assessments are made by the State of Tennessee for all counties and cities in the state. The Electric Power Board (EPB) is not included in these totals. The assessed and estimated values for the EPB for fiscal year 2009 are \$234,226,017 and \$425,865,485, respectively.

| <u>Public Utilities<br/>Property</u> | <u>Less:<br/>Tax Exempt<br/>Real Property</u> | <u>Total Taxable<br/>Assessed<br/>Value</u> | <u>Total Direct<br/>Tax Rate</u> | <u>Estimated<br/>Actual Taxable<br/>Value</u> |
|--------------------------------------|-----------------------------------------------|---------------------------------------------|----------------------------------|-----------------------------------------------|
| \$ 277,215,584                       | \$ -                                          | \$ 4,585,781,606                            | \$ 3.519                         | \$ 15,043,782,544                             |
| 308,775,833                          | -                                             | 5,355,065,960                               | 3.061                            | 17,687,824,856                                |
| 312,777,498                          | -                                             | 5,447,664,198                               | 3.061                            | 17,988,005,466                                |
| 285,476,577                          | -                                             | 5,459,463,829                               | 3.061                            | 18,100,440,633                                |
| 297,427,438                          | -                                             | 5,569,977,643                               | 3.061                            | 18,483,957,417                                |
| 333,289,963                          | -                                             | 6,602,126,643                               | 2.894                            | 22,063,003,846                                |
| 329,134,150                          | -                                             | 6,816,261,452                               | 2.894                            | 22,812,328,576                                |
| 299,212,058                          | -                                             | 7,003,290,308                               | 3.154                            | 23,521,722,601                                |
| 306,586,243                          | -                                             | 7,207,634,751                               | 3.154                            | 24,199,213,935                                |
| 340,109,973                          | -                                             | 8,399,928,474                               | 2.765                            | 28,254,952,916                                |

**Schedule VI**  
**Hamilton County, Tennessee**  
**Direct and Overlapping Property Tax Rates,**  
**Last Ten Fiscal Years**  
**(rate per \$100 of assessed value)**

| Fiscal<br>Year Ended<br>June 30 | County Direct Rates   |                            |                  |                      | City of     |            |          |
|---------------------------------|-----------------------|----------------------------|------------------|----------------------|-------------|------------|----------|
|                                 | General<br>Government | Department of<br>Education | District<br>Road | Total Direct<br>Rate | Chattanooga | East Ridge | Red Bank |
| 2001                            | 1.6960                | 1.8060                     | 0.0170           | 3.5190               | 2.3100      | 1.2000     | 0.9420   |
| 2002                            | 1.4750                | 1.5710                     | 0.0150           | 3.0610               | 2.5160      | 1.0610     | 1.0500   |
| 2003                            | 1.4328                | 1.6134                     | 0.0148           | 3.0610               | 2.5160      | 1.0610     | 1.0500   |
| 2004                            | 1.4328                | 1.6134                     | 0.0148           | 3.0610               | 2.5160      | 1.2500     | 1.2200   |
| 2005                            | 1.4128                | 1.6334                     | 0.0148           | 3.0610               | 2.5160      | 1.2500     | 1.2200   |
| 2006                            | 1.3159                | 1.5655                     | 0.0126           | 2.8940               | 2.2020      | 1.0770     | 1.2600   |
| 2007                            | 1.3159                | 1.5655                     | 0.0126           | 2.8940               | 2.2020      | 1.0770     | 1.2600   |
| 2008                            | 1.5759                | 1.5655                     | 0.0126           | 3.1540               | 2.2020      | 1.0770     | 1.2600   |
| 2009                            | 1.5759                | 1.5655                     | 0.0126           | 3.1540               | 2.2020      | 1.2870     | 1.2600   |
| 2010                            | 1.3816                | 1.3726                     | 0.0110           | 2.7652               | 1.9390      | 1.1227     | 1.1001   |

Source: Hamilton County Trustee's Office

| Overlapping Rates   |                    |             |             |          |           |                   | Total<br>Direct &<br>Overlapping<br>Rates |
|---------------------|--------------------|-------------|-------------|----------|-----------|-------------------|-------------------------------------------|
| Lookout<br>Mountain | Signal<br>Mountain | Collegedale | Soddy-Daisy | Lakesite | Ridgeside | Town of<br>Walden |                                           |
| 1.4970              | 1.3600             | 1.2190      | 0.5850      | 0.3990   | 1.9270    | 0.7100            | 15.6680                                   |
| 1.4970              | 1.6500             | 1.0786      | 0.4900      | 0.3390   | 1.9300    | 0.5800            | 15.2526                                   |
| 1.8000              | 1.6500             | 1.0786      | 0.4900      | 0.3390   | 1.9300    | 0.5800            | 15.5556                                   |
| 2.2000              | 1.6500             | 1.0786      | 0.4900      | 0.3390   | 1.9300    | 0.5800            | 16.3146                                   |
| 2.7000              | 1.6500             | 1.0500      | 0.4900      | 0.3390   | 1.9300    | 0.5800            | 16.7860                                   |
| 2.0136              | 1.4250             | 0.9520      | 0.7800      | 0.2900   | 1.5010    | 0.5000            | 14.8946                                   |
| 1.8000              | 1.7750             | 1.2000      | 0.7800      | 0.2900   | 1.5010    | 0.5000            | 15.2790                                   |
| 1.8000              | 1.7750             | 1.2000      | 0.7800      | 0.2900   | 1.6000    | 0.5000            | 15.6380                                   |
| 1.8000              | 1.7750             | 1.3200      | 0.7800      | 0.2900   | 1.8000    | 0.5000            | 16.1680                                   |
| 1.4700              | 1.5134             | 1.1500      | 0.6860      | 0.2400   | 1.6070    | 0.4300            | 14.0234                                   |

**Schedule VII  
Hamilton County, Tennessee  
Principal Property Taxpayers  
Current Year and Nine Years Ago**

| Taxpayer                            | 2009                   |      |                               | 2000                   |      |                               |
|-------------------------------------|------------------------|------|-------------------------------|------------------------|------|-------------------------------|
|                                     | Taxable Assessed Value | Rank | % of Total Assessed Valuation | Taxable Assessed Value | Rank | % of Total Assessed Valuation |
| Electric Power Board                | \$ 234,226,017         | 1    | 2.80%                         | \$ 137,737,483         | 1    | 3.12%                         |
| TVA                                 | 128,031,081            | 2    | 1.53%                         | 95,033,719             | 2    | 2.15%                         |
| Bellsouth Telecommunications        | 75,236,095             | 3    | 0.90%                         | 69,047,678             | 3    | 1.56%                         |
| Lebcon Assoc/C B L                  | 68,967,943             | 4    | 0.82%                         | 40,284,988             | 5    | 0.91%                         |
| McKee Baking/Foods Corp.            | 53,762,686             | 5    | 0.64%                         | 33,522,553             | 8    | 0.76%                         |
| Blue Cross Blue Shield of Tennessee | 53,316,673             | 6    | 0.64%                         |                        |      |                               |
| Tennessee-American Water Co.        | 51,371,743             | 7    | 0.61%                         | 35,148,247             | 6    | 0.80%                         |
| Chattanooga Gas Company             | 36,890,959             | 8    | 0.44%                         | 30,593,867             | 7    | 0.69%                         |
| Walmart                             | 35,966,015             | 9    | 0.43%                         |                        |      |                               |
| Provident Life /Unum Provident      | 32,658,336             | 10   | 0.39%                         | 21,632,926             | 9    | 0.49%                         |
| E. I. Dupont                        | -                      |      | 0.00%                         | 64,828,757             | 4    | 1.47%                         |
| Tallan Holdings/Properties          | -                      |      | 0.00%                         | 13,304,945             | 10   | 0.30%                         |
|                                     | <u>\$ 770,427,548</u>  |      | <u>9.20%</u>                  | <u>\$ 541,135,163</u>  |      | <u>12.25%</u>                 |

Source: Hamilton County Trustee

Note: This schedule serves a dual purpose of providing basic information about Hamilton County's most significant revenue payers and highlighting the degree to which we depend on a small number of payers.

**Schedule VIII**  
**Hamilton County, Tennessee**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

| Fiscal<br>Year Ended<br>June 30 | Taxes Levied<br>for the<br>Fiscal Year | Collected within the<br>Fiscal Year of the Levy |                       | Collections<br>in Subsequent<br>Years | Total Collections to Date |                       |
|---------------------------------|----------------------------------------|-------------------------------------------------|-----------------------|---------------------------------------|---------------------------|-----------------------|
|                                 |                                        | Amount                                          | Percentage<br>of Levy |                                       | Amount                    | Percentage<br>of Levy |
| 2000                            | \$ 145,508,958                         | \$ 137,767,700                                  | 94.7%                 | \$ 6,947,670                          | \$ 144,715,370            | 99.5%                 |
| 2001                            | 149,435,772                            | 141,232,237                                     | 94.7%                 | 7,726,833                             | 148,959,070               | 99.7%                 |
| 2002                            | 154,402,498                            | 145,190,063                                     | 94.0%                 | 9,100,142                             | 154,290,205               | 99.9%                 |
| 2003                            | 156,901,705                            | 149,006,804                                     | 95.0%                 | 7,060,485                             | 156,067,289               | 99.5%                 |
| 2004                            | 158,594,035                            | 150,434,347                                     | 94.9%                 | 7,859,090                             | 158,293,436               | 99.8%                 |
| 2005                            | 162,140,351                            | 153,718,818                                     | 94.8%                 | 7,525,001                             | 161,243,820               | 99.4%                 |
| 2006                            | 181,473,837                            | 173,318,379                                     | 95.5%                 | 7,691,996                             | 181,010,375               | 99.7%                 |
| 2007                            | 187,738,019                            | 179,757,257                                     | 95.7%                 | 7,011,302                             | 186,768,559               | 99.5%                 |
| 2008                            | 211,448,308                            | 201,229,831                                     | 95.2%                 | 6,936,968                             | 208,166,799               | 98.4%                 |
| 2009                            | 217,659,937                            | 205,689,580                                     | 94.5%                 | -                                     | 205,689,580               | 94.5%                 |

Source: Hamilton County Trustee's Office

**Schedule IX**  
**Hamilton County, Tennessee**  
**Ratios of Outstanding Debt by Type,**  
**Last Ten Fiscal Years**

| <b>Governmental Activities</b> |                                         |                          |                                   |                                              |                                         |                                              |                       |
|--------------------------------|-----------------------------------------|--------------------------|-----------------------------------|----------------------------------------------|-----------------------------------------|----------------------------------------------|-----------------------|
| <b>Fiscal Year</b>             | <b>General<br/>Obligation<br/>Bonds</b> | <b>Notes<br/>Payable</b> | <b>Short Term<br/>Obligations</b> | <b>Certificates<br/>of<br/>Participation</b> | <b>Total<br/>Primary<br/>Government</b> | <b>Percentage<br/>of Personal<br/>Income</b> | <b>Per<br/>Capita</b> |
| 2000                           | \$ 135,890,000                          | \$ 7,454,888             | \$ -                              | \$ 2,065,000                                 | \$ 145,409,888                          | 1.67%                                        | \$ 474                |
| 2001                           | 173,680,000                             | 21,594,284               | -                                 | 1,405,000                                    | 196,679,284                             | 2.14%                                        | 639                   |
| 2002                           | 154,960,000                             | 19,642,195               | -                                 | 715,000                                      | 175,317,195                             | 1.88%                                        | 568                   |
| 2003                           | 139,070,000                             | 22,384,490               | -                                 | -                                            | 161,454,490                             | 1.69%                                        | 522                   |
| 2004                           | 162,040,000                             | 20,975,624               | -                                 | -                                            | 183,015,624                             | 1.85%                                        | 591                   |
| 2005                           | 143,380,000                             | 19,570,147               | -                                 | -                                            | 162,950,147                             | 1.58%                                        | 526                   |
| 2006                           | 125,510,000                             | 17,322,009               | -                                 | -                                            | 142,832,009                             | 1.32%                                        | 459                   |
| 2007                           | 107,730,000                             | 39,989,671               | -                                 | -                                            | 147,719,671                             | 1.28%                                        | 472                   |
| 2008                           | 188,260,000                             | 37,649,201               | -                                 | -                                            | 225,909,201                             | 1.85%                                        | 684                   |
| 2009                           | 200,110,000                             | 10,389,963               | 46,560,000                        | -                                            | 257,059,963                             | 2.00%                                        | 796                   |

Source: Current and prior year Comprehensive Annual Financial Report (CAFR)



**Schedule X**  
**Hamilton County, Tennessee**  
**Ratios of General Bonded Debt Outstanding,**  
**Last Ten Fiscal Years**

| <b>Fiscal Year</b> | <b>General Obligation Bonds</b> | <b>Percentage of Actual Taxable Value of Property</b> | <b>Per Capita</b> |
|--------------------|---------------------------------|-------------------------------------------------------|-------------------|
| 2000               | \$ 135,890,000                  | 0.93%                                                 | \$ 443            |
| 2001               | 173,680,000                     | 1.15%                                                 | 564               |
| 2002               | 154,960,000                     | 0.88%                                                 | 502               |
| 2003               | 139,070,000                     | 0.77%                                                 | 450               |
| 2004               | 162,040,000                     | 0.89%                                                 | 524               |
| 2005               | 143,380,000                     | 0.77%                                                 | 463               |
| 2006               | 125,510,000                     | 0.57%                                                 | 404               |
| 2007               | 107,730,000                     | 0.45%                                                 | 344               |
| 2008               | 188,260,000                     | 0.79%                                                 | 570               |
| 2009               | 200,110,000                     | 0.84%                                                 | 620               |

Source: Current and prior year Comprehensive Annual Financial Report (CAFR)

**Schedule XI**  
**Hamilton County, Tennessee**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2009**

| <u>Governmental Unit</u>          | <u>Debt<br/>Outstanding</u> | <u>Estimated<br/>Percentage<br/>Applicable</u> | <u>Estimated<br/>Share of<br/>Direct and<br/>Overlapping<br/>Debt</u> |
|-----------------------------------|-----------------------------|------------------------------------------------|-----------------------------------------------------------------------|
| Debt repaid with property taxes   |                             |                                                |                                                                       |
| City of Chattanooga               | \$ 134,037,552              | 55.585%                                        | \$ 74,504,773                                                         |
| Town of East Ridge                | 2,987,785                   | 4.165%                                         | 124,441                                                               |
| Town of Red Bank                  | 1,615,534                   | 2.335%                                         | 37,723                                                                |
| Town of Lookout Mountain          | 700,000                     | 1.436%                                         | 10,052                                                                |
| Town of Signal Mountain           | 5,377,875                   | 2.722%                                         | 146,386                                                               |
| Town of Collegedale               | 1,215,681                   | 2.321%                                         | 28,216                                                                |
| Town of Soddy Daisy               | 600,000                     | 2.858%                                         | 17,148                                                                |
| Other debt                        |                             |                                                |                                                                       |
| City of Chattanooga               | 302,638,530                 | 55.585%                                        | 168,221,627                                                           |
| Town of East Ridge                | 1,941,808                   | 4.165%                                         | 80,876                                                                |
| Town of Red Bank                  | 8,594,916                   | 2.335%                                         | 200,691                                                               |
| Town of Lookout Mountain          | -                           | 1.436%                                         | -                                                                     |
| Town of Signal Mountain           | 10,000                      | 2.722%                                         | 272                                                                   |
| Town of Collegedale               | 2,114,578                   | 2.321%                                         | 49,079                                                                |
| Town of Soddy Daisy               | -                           | 2.858%                                         | -                                                                     |
| Subtotal, overlapping debt        |                             |                                                | 243,421,285                                                           |
| Hamilton County direct debt       |                             |                                                | 257,059,963                                                           |
| Total direct and overlapping debt |                             |                                                | <u>\$ 500,481,248</u>                                                 |

Sources: Debt outstanding data provided by each municipality. Assessed value data used to estimate applicable percentages provided by Hamilton County Assessor's office.

Notes: Overlapping governments are those that coincide with the geographic boundaries of Hamilton County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses in Hamilton County. This process recognized that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident--and therefore responsible for repaying debt--of each overlapping government.

**Schedule XII**  
**Hamilton County, Tennessee**  
**Demographic and Economic Statistics**  
**Last Ten Calendar Years**

| Calendar Year | Population | Personal Income | Per Capita Income | Unemployment Rate |
|---------------|------------|-----------------|-------------------|-------------------|
| 1999          | 306,915    | \$ 8,713,778    | \$ 28,392         | 3.3%              |
| 2000          | 308,011    | 9,185,564       | 29,822            | 2.9%              |
| 2001          | 308,497    | 9,312,261       | 30,186            | 3.2%              |
| 2002          | 309,200    | 9,557,091       | 30,909            | 4.2%              |
| 2003          | 309,482    | 9,875,092       | 31,908            | 4.1%              |
| 2004          | 309,729    | 10,294,307      | 33,236            | 3.5%              |
| 2005          | 310,935    | 10,823,975      | 34,811            | 5.8%              |
| 2006          | 312,905    | 11,565,028      | 36,960            | 5.4%              |
| 2007          | 330,168    | 12,194,178      | 36,933            | 3.9%              |
| 2008          | 332,848    | 12,866,343      | 38,655            | 5.8%              |

Sources: Personal income and per capita income information provided by the Chamber of Commerce: Bureau of Economic Analysis (BEA). For 2008, personal income and per capita income were interpolated based on percentage increases reported by Metropolitan areas in the BEA. The BEA updates the 2 prior years data to actuals; therefore, personal income and per capita income were updated to actuals as reported by BEA for 2005-2007. Population estimate was found at the U.S. Census Bureau. Unemployment information provided by State Department of Employment Security.

**Schedule XIII**  
**Hamilton County, Tennessee**  
**Principal Employers**  
**Current Year and Nine Years Ago**

| <u>Employer</u>                         | <u>2009</u>      |             |                                              | <u>2000</u>      |             |                                              |
|-----------------------------------------|------------------|-------------|----------------------------------------------|------------------|-------------|----------------------------------------------|
|                                         | <u>Employees</u> | <u>Rank</u> | <u>Percentage of Total County Employment</u> | <u>Employees</u> | <u>Rank</u> | <u>Percentage of Total County Employment</u> |
| Hamilton County Department of Education | 5,816            | 1           | 3.07%                                        | 5,457            | 1           | 2.90%                                        |
| Erlanger Health System                  | 4,563            | 2           | 2.41%                                        | 2,939            | 5           | 1.56%                                        |
| Blue Cross Blue Shield of Tennessee     | 4,548            | 3           | 2.40%                                        | 3,588            | 2           | 1.91%                                        |
| Memorial Health Care System             | 3,576            | 4           | 1.89%                                        | 2,044            | 10          | 1.09%                                        |
| Tennessee Valley Authority              | 3,438            | 5           | 1.82%                                        | 2,964            | 4           | 1.58%                                        |
| McKee Foods Corporation                 | 3,200            | 6           | 1.69%                                        | 3,300            | 3           | 1.75%                                        |
| UnumProvident Corporation               | 2,800            | 7           | 1.48%                                        | 2,483            | 8           | 1.32%                                        |
| City of Chattanooga                     | 2,440            | 8           | 1.29%                                        | 2,543            | 7           | 1.35%                                        |
| Hamilton County Government              | 1,967            | 9           | 1.04%                                        |                  |             |                                              |
| CIGNA Healthcare                        | 1,953            | 10          | 1.03%                                        | 2,200            | 9           | 1.17%                                        |
| Synthetic Industries                    |                  |             |                                              | 2,800            | 6           | 1.49%                                        |
| <b>Total</b>                            | <u>34,301</u>    |             | <u>18.12%</u>                                | <u>30,318</u>    |             | <u>16.12%</u>                                |

Source: Chattanooga Area Chamber of Commerce

**Schedule XIV**  
**Hamilton County, Tennessee**  
**Full-time Equivalent County Government Employees by Function Program**  
**As of June 30, 2009**

| <u>Function/Program</u> | <u>Full-time-Equivalent Employees</u> |              |              |              |
|-------------------------|---------------------------------------|--------------|--------------|--------------|
|                         | <u>2009</u>                           | <u>2008</u>  | <u>2007</u>  | <u>2006</u>  |
| General Government      | 754                                   | 769          | 660          | 536          |
| Public Safety           | 447                                   | 384          | 379          | 365          |
| Highways and Streets    | 125                                   | 130          | 129          | 111          |
| Health                  | 291                                   | 262          | 238          | 278          |
| Social Services         | 108                                   | 108          | 83           | 97           |
| Culture and Recreation  | 98                                    | 81           | 83           | 89           |
| Total                   | <u>1,823</u>                          | <u>1,734</u> | <u>1,572</u> | <u>1,476</u> |

Source: Hamilton County Human Resources Department

Notes: Full time equivalents (FTE)

- Full time - 1 full time equivalent - these are permanent employees who earn pension and leave time
- Skimp - .63 full time equivalent - these are permanent employees who do not work more than 1,300 hours a year, earn leave time but do not participate in pension
- Part time - .5 full time equivalent - these are permanent employees who do not work more than 1,040 hours a year and do not participate in pension nor earn leave time
- Temporary - .5 full time equivalent - these employees do not have permanent status, do not work more than 1,040 hours a year and do not participate in the pension nor earn leave time

**Schedule XV**  
**Hamilton County, Tennessee**  
**Operating Indicators by Function/Program**  
**Last Seven Fiscal Years**

| <u>Function/Program</u>                                              | <u>Fiscal Year</u> |         |         |         |         |         |         |
|----------------------------------------------------------------------|--------------------|---------|---------|---------|---------|---------|---------|
|                                                                      | 2009               | 2008    | 2007    | 2006    | 2005    | 2004    | 2003    |
| <b>General Government</b>                                            |                    |         |         |         |         |         |         |
| County Clerk (DMV) - transactions processed                          | 347,946            | 366,029 | 381,072 | 404,066 | 393,942 | 369,790 | 392,387 |
| Register - documents recorded                                        | 73,441             | 79,036  | 78,300  | 81,687  | 89,228  | 86,165  | 83,337  |
| Recycling - tons collected                                           | 3,157              | 2,235   | 2,342   | 2,218   | 2,200   | 1,710   | 1,479   |
| Election Commission - registered voters                              | 205,382            | 184,792 | 184,099 | 182,250 | 176,671 | 169,399 | 164,193 |
| Election Commission - votes cast in last election                    | 148,480            | 74,417  | 109,401 | 50,968  | 137,272 | 28,514  | 89,030  |
| Purchasing - bids posted                                             | 164                | 190     | 153     | 150     | 135     | 131     | 145     |
| <b>Public Safety</b>                                                 |                    |         |         |         |         |         |         |
| Building Inspections - permits issued                                | 998                | 1,420   | 1,600   | 1,616   | 1,609   | 1,531   | 1,419   |
| Building Inspections - inspections and investigations                | 15,051             | 22,214  | 25,292  | 24,562  | 22,838  | 22,437  | 19,524  |
| Jail - average number inmates housed                                 | 555                | 592     | 610     | 583     | 561     | 607     | 669     |
| Sheriff's Dept - physical arrests                                    | 7,002              | 6,654   | 6,728   | 6,723   | 6,843   | 6,896   | 6,590   |
| Juvenile Court Judge - cases heard                                   | 7,287              | 7,618   | 9,255   | 7,574   | 7,699   | 7,765   | 7,558   |
| Criminal Court Judge - cases heard                                   | 8,444              | 4,306   | 5,000   | 4,866   | 4,396   | 4,747   | 3,907   |
| Ambulance Services - responded calls                                 | 21,580             | 21,382  | 20,393  | 20,536  | 20,624  | 19,608  | 18,662  |
| Police Protection (Sworn, Correctional, Civilian and Others)         | 401                | 361     | 373     | 393     | 385     | 388     | 387     |
| <b>Highways and Streets</b>                                          |                    |         |         |         |         |         |         |
| Engineering Services - projects administered                         | 56                 | 70      | 80      | 69      | 100     | 99      | 99      |
| Highways & Streets - bridges maintained                              | 81                 | 81      | 81      | 81      | 81      | 81      | 81      |
| <b>Health</b>                                                        |                    |         |         |         |         |         |         |
| Health Dept - patients seen                                          | 43,467             | 44,452  | 47,383  | 49,817  | 58,808  | 50,419  | 48,867  |
| Environmental Health - processed appl for new/existing septic system | 467                | 2,250   | 2,131   | 828     | 1,044   | 2,554   | 2,369   |
| <b>Social Services</b>                                               |                    |         |         |         |         |         |         |
| Emergency Assistance Program of                                      |                    |         |         |         |         |         |         |
| Financial Services - # households served                             | 488                | 448     | 425     | 350     | 331     | 338     | 387     |
| Emergency Assistance Program of Financial Services - # of services   | 607                | 645     | 548     | 420     | 386     | 421     | 382     |
| Chancery Court Judge - # cases heard                                 | 2,383              | 2,253   | 2,521   | 2,520   | 2,266   | 2,452   | 1,998   |
| Circuit Court Judge - #cases heard                                   | 3,016              | 2,925   | 2,892   | 3,088   | 3,357   | 3,431   | 3,379   |
| <b>Culture &amp; Recreation</b>                                      |                    |         |         |         |         |         |         |
| # Facilities Maintained                                              | 32                 | 34      | 34      | 34      | 34      | 32      | 30      |
| # Programs Offered                                                   | 17                 | 15      | 18      | 18      | 17      | 16      | 18      |
| <b>Education</b>                                                     |                    |         |         |         |         |         |         |
| Public School Enrollment                                             | 41,372             | 40,578  | 40,430  | 40,826  | 40,376  | 40,774  | 40,138  |
| Private School Enrollment                                            | 10,514             | 10,813  | 11,351  | 11,330  | 11,348  | 11,328  | 10,857  |

**Sources:** Comprehensive Annual Budget Report (CABR) from prior years, CAFR from prior years and various department personnel

**Note:** Information for years prior to 2003 is not readily available; therefore, the ten-year comparison as recommended by GASB Statement 44 is not presented.

\*\*\*Note on EAP - The number of households served and services rendered by the Emergency Assistance Program have both decreased on average about 35% over the last decade due to inflation, decreased funding and program policy revision.

**Schedule XVI**  
**Hamilton County, Tennessee**  
**Capital Asset Statistics by Function/Program**  
**Last Eight Fiscal Years**

| <b>Function/Program</b>                | <b>Fiscal Year</b> |      |      |      |      |      |      |      |
|----------------------------------------|--------------------|------|------|------|------|------|------|------|
|                                        | 2009               | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
| General Government                     |                    |      |      |      |      |      |      |      |
| Libraries                              | 9                  | 9    | 9    | 9    | 9    | 9    | 9    | 9    |
| Recycling Stations                     | 6                  | 6    | 6    | 5    | 5    | 5    | 5    | 4    |
| Telecommunications locations supported | 202                | 202  | 202  | 202  | 202  | 202  | 202  | 202  |
| Election Commission ballot boxes       | 125                | 125  | 122  | 122  | 122  | 122  | 122  | 122  |
| Public Safety                          |                    |      |      |      |      |      |      |      |
| Volunteer Fire Stations                | 17                 | 17   | 17   | 17   | 17   | 17   | 17   | 16   |
| Ambulance Stations                     | 15                 | 15   | 15   | 15   | 15   | 15   | 15   | 15   |
| Sheriff patrol cars                    | 244                | 225  | 211  | 224  | 207  | 201  | 214  | 225  |
| Highways and Streets                   |                    |      |      |      |      |      |      |      |
| Miles of paved streets                 | 2380               | 2380 | 2380 | 2435 | 2380 | 2379 | 2379 | 2379 |
| Health                                 |                    |      |      |      |      |      |      |      |
| Healthcare Facilities                  | 5                  | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| Culture & Recreation                   |                    |      |      |      |      |      |      |      |
| Number of Parks                        | 90                 | 98   | 98   | 97   | 92   | 119  | 119  | 112  |
| Golf Courses                           | 21                 | 21   | 21   | 21   | 21   | 16   | 16   | 17   |
| Recreation Centers                     | 16                 | 17   | 17   | 17   | 17   | 15   | 15   | 16   |
| Ball Fields                            | 154                | 154  | 154  | 161  | 132  | 122  | 122  | 122  |
| Public Tennis Courts                   | 165                | 165  | 165  | 165  | 161  | 191  | 200  | 200  |
| Swimming Pools                         | 31                 | 32   | 32   | 32   | 28   | 55   | 55   | 55   |
| Theaters                               | 15                 | 15   | 15   | 14   | 14   | 17   | 17   | 15   |
| Bowling Alleys                         | 3                  | 3    | 3    | 3    | 3    | 3    | 3    | 3    |

**Sources:** Prior year CAFRs and various department personnel

**Note:** Information for years prior to 2003 is not readily available; therefore, the ten-year comparison as recommended by GASB Statement 44 is not presented.

