

 **ANNUAL BUDGET**
2020-21
FISCAL YEAR



CLEVELAND
TENNESSEE

EST. 1842



www.clevelandtn.gov

*City of Cleveland,
Tennessee*



*Annual Budget
FY 2021*

Mission Statement

City of Cleveland, Tennessee

Provide for the welfare of all citizens of Cleveland through efficient, high quality services, sound leadership and progressive planning for the future.

City of Cleveland, Tennessee

Annual Budget

Fiscal Year 2020-2021

City Officials:

<i>Mayor:</i>	Kevin Brooks
<i>City Council:</i>	Avery Johnson, Sr., Vice Mayor (at large) Ken Webb, (at large) Charlie McKenzie, District 1 William Estes, District 2 Tom Cassada, District 3 David May, Jr., District 4 Dale Hughes, District 5
<i>City Attorney:</i>	John F. Kimball
<i>City Judge:</i>	Barrett Painter
<i>City Manager:</i>	Joe Fivas
<i>Asst. City Manager/CFO:</i>	Shawn McKay
<i>Asst. City Manager/Operations:</i>	Melinda B. Carroll

Department Heads:

<i>Development and Engineering Services Director:</i>	Jonathan Jobe
<i>Fire Chief:</i>	Ron Harrison
<i>Human Resource Director:</i>	Kimberly Miller
<i>Information Technology Director:</i>	Kris Miller
<i>Library Director:</i>	Andrew Hunt
<i>Parks & Recreation Director:</i>	Patti Petitt
<i>Police Chief:</i>	Mark Gibson
<i>Public Works Director:</i>	Tommy Myers
<i>Airport Manager:</i>	Mark Fidler
<i>Cleveland Utilities General Manager:</i>	Tim Henderson
<i>Director of Schools:</i>	Dr. Russell Dyer

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Introduction

The City of Cleveland is a fast-growing community that has retained its "hometown" feel. Convenient to numerous tourist attractions ranging from whitewater rafting and mountain climbing to shopping and big-city culture, Cleveland offers a high quality of life to its residents.

Cleveland has a growing economy facilitated by a strong industrial base and fast-evolving retail market. The area is home to 11 Fortune 500 manufacturing companies as well as increasing the tourism component of the economy, with its proximity to the mountains, whitewater rafting, and Cherokee Indian heritage. Its location along the Interstate 75 corridor offers transportation advantages to residents and industries. Regional educational and vocational opportunities, anchored by a wide selection of area private and public colleges and universities, provide a competitive advantage for future workers. A solid secondary educational system, funded in part by the City, ensures a fresh supply of qualified college- and workforce-bound individuals.

With the breath-taking beauty of the area, high standard of living and friendly, "hometown" feel, coupled with the community's unwavering commitment to ensure an even brighter future, Cleveland is a great place to live, work, play and visit.



The average elevation is 875 feet above sea level, the terrain being the foothills of the Appalachian Mountains. The climate is seasonal, but moderate, with mild winters and summers. The average annual rainfall is 54.6" and the relative humidity is 72%. The City is a short distance from the Smoky Mountains and the Cherokee National Forest, site of the 1996 Olympic canoe and kayak events on the scenic Ocoee River. Outdoor recreational activities are plentiful.

The City of Cleveland is the county seat of Bradley County, Tennessee, located in the extreme southeastern corner of the state. Cleveland is located 25 miles northeast of Chattanooga, 82 miles southwest of Knoxville, 124 miles north of Atlanta, 172 miles north of Birmingham, and 181 miles southeast of Nashville. It is located on Interstate 75, US Highways 11 and 64, and State Routes 60, 74, 40 and 2.



The City was incorporated on February 4, 1903, with a population of 400. The county is bordered on the south by Whitfield County, Georgia, to the west by Hamilton and Meigs counties, to the north by McMinn County, and to the east by Polk County, which is adjacent to North Carolina.

Cleveland boasts the sixth largest number of manufacturing companies in the State of Tennessee. Major private-sector employers in Cleveland are: Lonza Group, Resolute Forest Products – Calhoun Operations, Brown Stove Works, Renfro Corporation, Cleveland Chair Co., Procter & Gamble, Triumph Sheets, Jackson Manufacturing, Johnston Coca-Cola Bottling Co., Mars Snackfoods, Whirlpool, Amazon, Wacker Polysilicon, Tennova Health Care Center, Newlywed Foods, Olin Corporation, Peyton’s Southeastern, President Baking, Rubbermaid, Merck, and United Knitting. The city is also recognized as a regional shopping destination and health care provider for surrounding counties in Tennessee, Georgia, and North Carolina.



The state-certified population for 2010 was 41,285. The City and County are both growing at a moderate rate. The City has shown consistent growth throughout its history, as the following table demonstrates:

	City of Cleveland		Bradley County	
	Population	Square Miles	Population	Square Miles
1930	9,136	2.0	22,870	338
1940	11,357	2.0	28,498	338
1950	12,605	4.0	32,338	338
1960	16,196	7.0	38,324	338
1970	21,446	9.2	50,686	338
1980	26,415	13.3	67,547	338
1990	30,354	19.5	73,712	338
2000	37,192	25.0	87,965	338
2010	41,285	30.0	98,963	338

According to the 2010 census, the City’s population is 81.4% Caucasian, 7.2% African-American, 7.5% Hispanic, and 3.9% Asian or Other. The median age is 34.8 years. Those 19 years of age and younger are 26.3% of the population, and those 55 years of age and older are 25.3%. The median income per household is \$32,257 and the per capita income is \$25,572. The housing stock totals 17,841 units, of which 7,820 (48.6%) are owner occupied. The rental vacancy rate in 2010 was 9.9%. The median value of owner occupied was \$141,600. Housing costs in Cleveland and Bradley County are 16.6% below the national average as reflected in the third quarter 2009 ACCRA cost of living survey. The unemployment rate for Cleveland in March 2018 was 3.7%. The unemployment rate for Bradley County was 3.6%, the State of Tennessee was 3.4% and the national average was 4.1%. The cost of living is 85.8%, which is 14.2% below the national average.

Cleveland is served by Southern Railway, Greyhound bus line, numerous common freight carriers, barge service from the Hiwassee River by Charleston Marine Transport, Inc., and the Cleveland Regional Jetport. Chattanooga’s Lovell Field, with both general aviation and commercial aviation capability, is approximately thirty minutes south on Interstate 75.

The City has two institutions of higher learning: Lee University, a four-year liberal arts university, and Cleveland State Community College, a two-year technical and community college. The City School System consists of one primary school, six elementary schools, one middle school, one high school, and one alternative school. Additional information is located under Special Revenue Funds or at www.clevelandschools.org.

The school system consistently ranks among the top ten public systems in the state on the American College Test (ACT) for college entrance.



Cleveland is home to eight City-owned and maintained recreational parks, including a handicap park and a nature park. The City also owns and maintains two community centers, a soccer complex and a greenway with four miles of walking paths. Additional discussion of recreational parks can be found within the Parks and Recreation section of the General Fund or online at www.clevelandtn.gov.



In Cleveland, utilities are provided by the following companies:

Cleveland Utilities	Electricity, water, and wastewater
Volunteer Energy MC	Electricity in some annexed areas
Chattanooga Gas	Natural Gas
AT&T	Telecommunications
Charter Communications	Cable Television

There are six local radio stations, AM-WBAC News Radio (1340), WCLE (1570), FM-Mix 104.1; WAYA-TN 93.9, WOOP 99.9 and WSAA-Ocoee 93; one daily newspaper, the Cleveland Daily Banner. In addition, the Chattanooga Times Free Press, and the Knoxville News Sentinel report on news in Cleveland. Cleveland has its own local television channel with the local cable television provider Charter Communications. Four television stations in Chattanooga also cover Cleveland regularly: WRCB (NBC), WTVC (ABC), WDSI (FOX), and WDEF (CBS). Three public television stations are also available in the area, WTCL in Chattanooga, WTNB in Cleveland, and WCLP in Atlanta.

The City operates under the Council-Manager form of government, established by an amended Private Act Charter in 1993, following a referendum. There are five council-members elected from districts. The Mayor and two additional council-members are elected at large. All elections are non-partisan, and the terms are for four years, with half the members elected every two years. The City Council appoints a City Manager as the Chief Executive Officer of the municipality.



Reader's Guide to the Budget

This Budget Document has been organized with the main purpose being to make it user-friendly. Government budgets by definition are confusing documents, particularly for the first-time reader. Generally Accepted Accounting Principles (GAAP) for government require the use of multiple funds. Some of those fund categories are budgeted and accounted for using the modified accrual basis of accounting, and some the accrual basis of accounting. This further complicates the matter for readers of government budgets, who are familiar with private sector accounting using full accrual in which there is one balance sheet and one income statement. These terms are explained in the Financial Policies section; Summary of Significant Accounting Policies, under item C: Measurement focus, Basis of Accounting. It is strongly recommended that you take a few moments to review this Reader's Guide before reading the Budget.

Following this Guide is Tab II, which contains the City Manager's Budget Message. This message discusses the fund structure of the Budget, and which basis of accounting is used for each type of fund. It also includes a listing of the assumptions used in developing the Budget. Finally, it includes a discussion of the major issues facing the City and how the Budget affects them and is affected by them. Immediately following is a listing of the City's Goals and Objectives for FY2021.

Tab III is a multi-sheet spreadsheet, which summarizes all funds of the City of Cleveland, and the projected fund balances. This summary includes all revenues and transfers into a fund, and all expenditures (expenses) and transfers out of a fund. It also shows the uses of cash in those funds using full accrual accounting. In short, it is the entire budget in a condensed format.

Tab IV contains the two ordinances which the City Council must adopt annually in order to establish a Budget for the year: 1) the Budget Ordinance, which officially approves the Budget document; 2) the Tax Rate Ordinance, which officially sets the ad valorem (property) tax rate expressed as cents/\$100 of assessed valuation, and the business license tax rates; as well as the following resolutions: the Agency Appropriation Resolution; and the Electric, Water, and Wastewater In-Lieu of Tax Resolutions.

Tab V contains the Financial Policies of the City, which guide the financial administration of the City. Also, the budget process is described and a budget calendar is included showing the key dates and steps in the preparation of both the Capital Improvements Program (CIP) and the Budget.

Tab VI contains information on the City's personnel functions. First is an overview of the legal framework, including key documents and policies, and how positions and pay increases become authorized. Second is an organization chart followed by a narrative overview of the organization of the City. Third is a staffing overview. Fourth, is a listing of all authorized personnel positions by department for four years. This allows the reader to see the staffing level in each department, and whether it has grown or decreased. Fifth is the Position Classification and Pay Plan, which lists each position and assigns a pay grade to it, and includes the matrix of pay grades. This allows the reader to see the pay range for every classified position within the City. Sixth is a

listing of every fringe benefit that the City provides its employees. There is some detailed information on the retirement system and lastly a listing of all City boards and commissions, giving their duties and length of term.

Tabs I through VI should provide you with a solid overview of the City; how it is organized to provide services and what those services are; the major issues it faces and its goals and objectives to meet them; the financial policies and personnel policies it uses; the Budget preparation process; the assumptions used in developing the Budget; and a summary of the entire Budget.

Tabs VII through XIII will provide you with detailed information on each fund and operational department and division of the City. The tabs denote each of the seven fund types: 1) general, 2) special revenue, 3) debt service, 4) capital projects, 5) enterprise, 6) internal service, and 7) trust fund. The format used in each fund and department is to present a detailed organization chart; a narrative on the programs, services, and functions provided; a summary of expenditures; the goals and objectives for the year; and the performance measures used.

All positions shown uncolored on the detailed organization charts are financed by the general fund. Those positions shown in a different color are financed by another fund(s), which is explained in each narrative section. Below is a listing of the colors and which fund they represent:

Dark Green	Solid Waste Management Fund
Aqua	School Federal Projects Fund
Blue	School Food Service Fund
Light Blue	State Street Aid Fund
Gray	Library Fund
Navy Blue	Cleveland Utilities
Rose	Community Development Block Grant
Purple	Metropolitan Planning Organization Fund

Tab XIV contains several appendices, the first being a Glossary of Terms. Since governmental budgeting and accounting is different from that in the private sector, definitions of many of our terms have been included. Lastly, you will find historical information on property taxes, property values, assessments and other statistical data.

Our hope is that you will find this document informative about your municipal government, and organized in a manner that allows you to find information quickly on any fund, department, or operation. If you have difficulty using it, we would welcome your comments and suggestions for improvement. Please write Mr. Shawn McKay, Assistant City Manager/CFO, P.O. Box 1519, Cleveland, TN 37364-1519, or phone him at (423) 472-4551.

Follow us on social media to stay up to date on City Government news updates!



Cleveland, TN Government

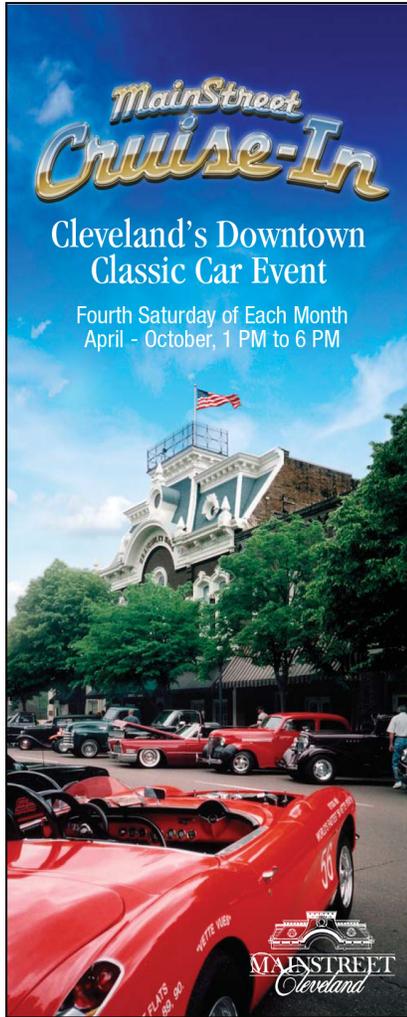


Cleveland_TN



cityofclevelandtn

"The City with Spirit"
Cleveland, Tennessee



City of Cleveland

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190 Church Street N.E.
P.O. Box 1519
Cleveland, Tennessee 37364-1519

April 13, 2020

Honorable Mayor and City Council
City of Cleveland
P.O. Box 1519
Cleveland, Tennessee 37364-1519

RE: City Manager's Budget Message and Transmittal of the Proposed Budget for
Fiscal Year 2021

Honorable Mayor Brooks & City Council:

The Fiscal Year (FY) 2021 budget for the City of Cleveland is submitted for your consideration. This is a balanced budget as dictated by local and state laws. The FY 2021 budget is predicated on the Mayor and City Council's two-year goals that were discussed at our 2019 and 2020 Council Retreats. In great respect, this is a continuation budget from the current Fiscal Year.

Due to the global and local Coronavirus Pandemic, our budget is predicated on a stormy and uncertain economic climate. Therefore, I have used conservative revenues and expenditures for FY 2021. Everyone should thank our City Council members (Vice Mayor Avery Johnson, Councilman Cassada, Councilman Hughes, Councilman May, Councilman Estes, Councilman McKenzie, Councilman Webb, and Mayor Brooks) and our finance staff for putting the City in a position to weather this uncertain storm. The City Council was successful in refinancing our debt and saving the City \$6.3 million, investing in technology to make us more efficient, investing in infrastructure so we can be ahead of the curve, supporting our employees, and adjusting our revenues and expenditures so that we could make these investments.

This document includes the revenues and expenditures that are essential to maintain our current levels of municipal services, to maintain service levels for the Fire Department and the Police Department, address traffic congestion issues, maintains past year's increase in neighborhood street paving, a continued focus on community redevelopment, sidewalk maintenance, and to keep a sound fiscal position to tackle the unknown economic future.

CITY GROWTH:

The FY 2021 budget addresses needs of the City of Cleveland. It is always a challenge to keep up with the demand for services and facilities in a growing community. The City of Cleveland is the principal city of the Cleveland Metropolitan Statistical Area (MSA) and it is the employment and commercial center of the metropolitan area.

Since 1960, Cleveland's population has grown from 16,196 to approximately 48,000. Cleveland's growth rate is approximately 20.58% per decade since 1960. This trend will likely continue which will make our population approximately 50,000 in the 2020 census, and 60,000 in 2030. The City also has approximately 250,000 persons using local infrastructure, state infrastructure, and City services every day.

This growth has impacted the City in the following ways:

- 1) Increased traffic congestion due to aged infrastructure;
- 2) Increased traffic congestion due to additional traffic;
- 3) Increase in street miles;
- 4) Increased need for sidewalks and walkability due to higher population;
- 5) Increased police services due to higher populations and commuter traffic;
- 6) Increased fire /first responder services due to increased daily populations;
- 7) Increased downtown redevelopment due to aging infrastructure and Whirlpool relocation.

COMMUNITY MEETINGS & SURVEY RESULTS:

In 2017, the Mayor and City Council established six 'Community Meetings' to hear resident priorities. These meetings took place in every council district and allowed residents to have direct communications with elected officials and City staff.

The City also conducted a comprehensive community survey of residents to get a sense of community priorities and what services should be emphasized. The City received 1,076 completed surveys. The survey results revealed the following:

Core Services that Should be Emphasized over the Next Two Years?

- 1) 1st Priority- Traffic Flow & Traffic Congestion
- 2) 2nd Priority- Maintenance of Streets & Sidewalks
- 3) 3rd Priority- Quality of Public Safety Services

Project Priorities for the City to Pursue over the Next 3 Years?

- 1) 1st Priority- Traffic Flow & Congestion
- 2) 2nd Priority- Downtown Redevelopment
- 3) 3rd Priority- Downtown Entertainment
- 4) 4th Priority- Redevelopment of South Cleveland Neighborhoods

MAYOR & CITY COUNCIL PRIORITIES:

On February 25th, 2019 the Mayor and City Council established (8) eight key new priorities for the next two fiscal years. These priorities have been incorporated within the FY 2021 budget document. These priorities and their status are listed below:

- 1) Financial Restructuring & Debt Reduction Plan** (Plan to Reduce Current Debt Service to approximately \$50 million by 2035, while still investing in strategic projects)

STATUS: In March 2019, the City Council reduced the City debt by approximately \$6.3 million with a financial restructuring.

- 2) Inman Street Redevelopment (Gaut St to Keith St)-** Build Grant application.

STATUS: Staff continues to work with consultant on design and scope of Build Grant application. Grant application will be submitted on May 20, 2020.

- 3) Implement Recreation & Sports Tourism Plan-** Parks Revitalization & Sports Tourism (Tinsley Park Rehabilitation, Soccer Complex Upgrades, North Cleveland Pocket Park).

STATUS: Staff continues to design and implement potential projects for presentation to the City Council

- 4) Begin Construction of Five Points Square Entertainment Area Plan.**

STATUS: Staff working on property acquisition.

- 5) Property Acquisition & Begin Implementation of Whirlpool Area Redevelopment Plan.**

STATUS: Staff working on property acquisition

- 6) Implementation of Current Traffic Congestion Mitigation Project List.**

STATUS: Staff continues to implement current traffic mitigation projects.

- 7) Implementation of Compensation Plan & Review Classification Plan.**

STATUS: Staff will begin a compensation study in FY 2021.

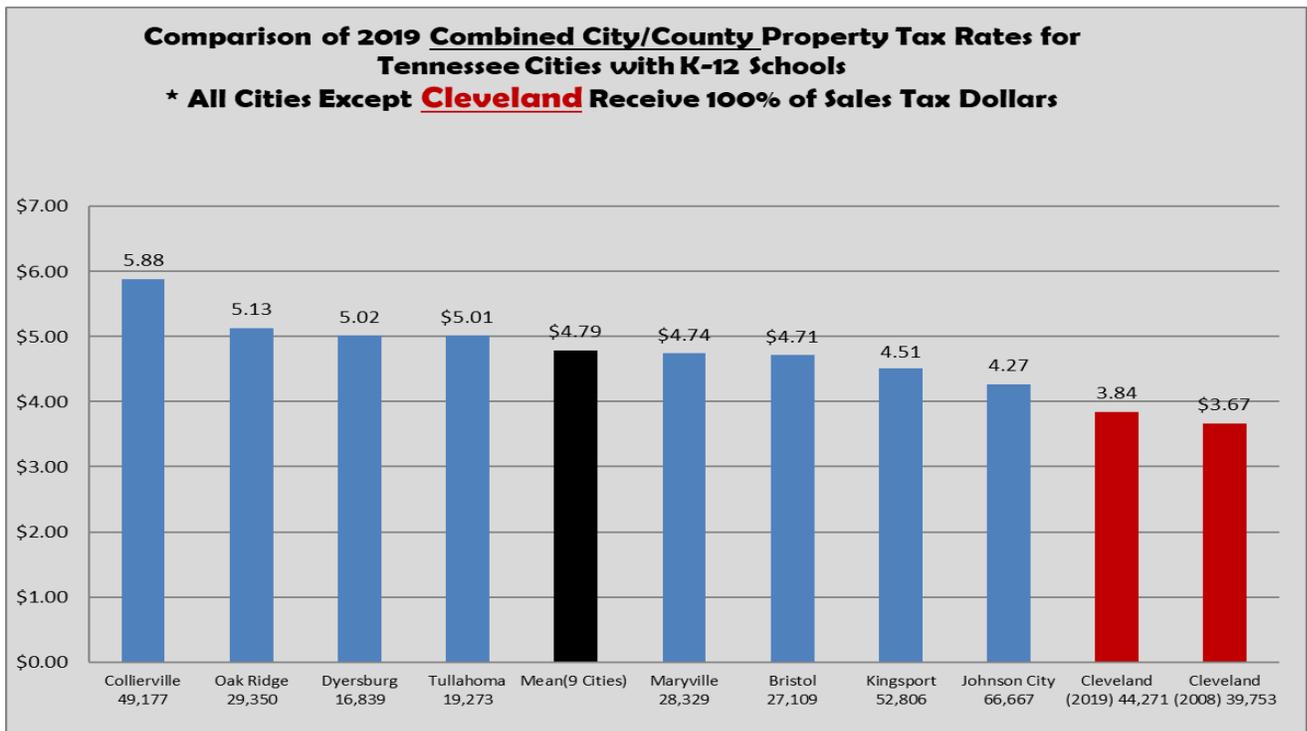
- 8) Implementation of Beautification & Aesthetics Plan.**

STATUS: Staff changes have been implemented. Funds for beautification designs have been allocated within the FY 2021 budget.

TAX RATE & FEE ASSESSMENTS:

The FY 2021 budget does not include a tax increase. The city’s rate will be set to **\$2.06** per hundred dollars of assessed value.

In 2019, the City of Cleveland’s City/County combined tax rate is **\$3.84**. The mean or average City/County combined tax rate for similar communities with a municipal school system is **\$4.79**. In 2008, the City of Cleveland’s City/County combined tax rate was **\$3.67**. Both the City and County deserve credit for having streamlined and efficient municipal service delivery for our residents.



The budget does not include an increase in the monthly sanitation fee from the current \$7.95 per month, and the correlating commercial fee rate will not increase from \$2.09 per yard. The budget does not include a monthly stormwater fee increase. Effective January 1, 2016, the City began using a tiered residential rate in the amount of \$1.65 for residential properties with impervious areas of less than 1,775 sq. ft. which represents 0.5 Single Family Unit (SFU), \$3.25 for residential properties with impervious areas ranging from 1,776 to 5,900 sq. ft. which represents 1.0 SFU, and \$4.90 for residential properties with impervious areas greater than 5,901 sq.ft. which represents 1.5 SFU. The fee is mandated by Congress and is expected to generate approximately \$1.5 million annually for the City’s stormwater program which funds the city’s share of major drainage projects through the Army Corp of Engineers, small local drainage

projects through the City's Public Works Department, and stormwater staff necessary to administer the City's program.

The City's street cut permit fee is currently set at \$265 per 48 square feet of patch. This fee was last increased in August 2015. The City is proposing to increase this fee to \$300 per 48 square feet of patch. This is due to higher material costs, asphalt cost increase, and an increase in administrative costs.

EDUCATION HIGHLIGHTS:

City School Positions: The City Schools' budget includes a step increase for all employees who qualify. No new positions have been added for 2020-21.

City School Funding/Debt Service: The total operational funding for the Cleveland City Schools System equals \$50,456,913, including \$5,432,000 for operations from the City. The City will pay \$4,181,648 for debt service for school capital projects. City Schools will also receive approximately \$1,003,000 for its capital projects from the sales tax referendum.

INFRASTRUCTURE HIGHLIGHTS:

City Street Paving: The City will allocate \$1.3 million for the repaving of streets within the City. The City will fund \$1 million in paving from the Sales Tax Capital Projects Fund, and \$300,000 from the CIP. A list of proposed street projects is included in your notebook for review. This allocation will continue to allow the City to gradually reduce our 27.5 year 'Paving Cycle' to an approximately 20.0 year 'Paving Cycle'. The Department of Development & Engineering Services and Public Works Department will work to develop a 'Pavement Evaluation and Surface Rating' system to be able to create a quantifiable method to determine the condition of our street system.

Public Works Equipment Replacement: The Public Works Department has been allocated \$150,000 for routine equipment replacement.

Blythe to Blythe Walkway Project: We will continue to work on the Blythe to Blythe Walkway Project to connect Blythe-Bower Elementary School and Avery Johnson Park to Blythe-Oldfield Resource Center and Blythe-Oldfield Park. This project also includes a curb in front of Blythe-Oldfield Resource Center to facilitate drainage, safety, and curb appeal. This Project was started in FY 2020 and will continue to FY 2022. This project is funded by the City CDBG program, \$450,000 state Diabetes Grant, and Public Works budget for labor.

Exit 27 Intersection Reconstruction and Safety Project: The City has entered into a partnership with TDOT to redesign the intersection at the stoplight at Exit 27 on and off ramps. This project will be designed, engineered, and constructed by TDOT. TDOT will pay for 90% of cost, and the City will have a 10% match. This match will include the traffic light structures, and

we will evaluate options for black powder coated strain poles or mast arm street lights. This construction will likely be at the end of FY 2021 or early FY 2022.

Inman Street Revitalization Project-Build Grant Application: City staff continues to work towards completing a Federal Build Grant for FY 2021. This grant will be due on May 20, 2020. We will present the Council with options to contract with a consultant to increase the success of our application. This project would likely reconstruct Inman Street and a corridor greenway connection; including utilities, landscaping, traffic lights, and street lighting.

Mouse Creek Road/Paul Huff Intersection: The City will begin construction on a widening project at the intersection at Mouse Creek/Paul Huff Parkway. The State has developed a grant program for local governments that will benefit the City by an additional \$1,022,000. Once the grant is secured, the City will use part of these funds to widen this intersection. Staff has had previous discussions with the potential developers of this area who have donated right-of-way for the development of this property. Staff has been waiting for the adjacent projects to develop. This project is waiting for TDEC approvals. The funds used for this project are from the CIP and state grant.

Peerless Road/25th Street Widening: The City will likely begin construction for a widening project at the intersection at Peerless Road/25th Street. This project was bid out in FY 2020, but the bids were higher than the engineers estimate and rejected. The project will be redesigned and rebid in FY 2021. The funds used for this project are from the CIP and Sales Tax Capital Projects Fund.

20th Street & 17th Street Sidewalk Project: The City has completed ROW acquisition and will begin the construction of sidewalks on 20th Street and 17th Street. We will begin construction on this project in FY 2021. The funds used for this project are from the CIP and from the Sales Tax Capital Projects Fund.

Central Avenue Streetscape & Walkability Project: The City will complete the design and Right-of-Way acquisition for walkability improvements along Central Avenue from Broad Street to Gaut Street. This project will begin construction in FY 2021. The funds used for this project are from the CIP and from the Sales Tax Capital Projects Fund.

Peerless Road/Paul Huff Road Turn Lane(s): The City will design and obtain ROW for an additional turn lane on Peerless Road. This will assist with general traffic congestion, but also with traffic related issues at Tomahawk Circle.

Candies Creek Culvert Replacement Stormwater Project: The City has begun the process to replace the large culvert at Candies Creek on Candies Lane. In FY 2021 the City will complete the construction of this project. This project will be funded from our Stormwater Fees.

Peerless Connector: The City will partner on the construction of the Peerless Connector with developers which will connect Peerless Road to Mouse Creek Road. This has been a long-term independent traffic congestion project. This will be funded within the street maintenance budget.

20th Street Bridge Project: This project will replace a bridge on 20th Street near Michigan Avenue. This is a 100% grant project from TDOT. The City will be reimbursed by the state after the project is completed. This project is under construction and will be completed in early FY 2021.

LIC-North Project: The Local Interstate Connector (LIC)-South project at the new APD-40 Interchange was completed in 2014 on the south side and the construction of the LIC-North will likely be started in 2021. The City and County have each contributed \$2 million and the state is funding \$4 million for the LIC projects.

25th Street Sidewalk Project: The City has received a Transportation Alternatives Grant from TDOT for the construction of a sidewalk from Peerless Road to Keith Street on 25th Street. The City will work on the NEPA in FY 2021.

Adkisson Drive Widening Project: The City has included the widening of Adkisson Drive to its MPO plan of work. This will also include a roundabout in front of Cleveland State Community College. The City will complete the NEPA in FY 2021.

Gaut Street Sidewalk Project: The City has received a Transportation Alternatives Grant from TDOT for the construction of a sidewalk along Gaut Street. The City will work on ROW acquisition of this project in FY 2021.

Sequoia Road: The City will do some improvements on Sequoia Road in front of North Lee Elementary School with a predetermined partnership with a Bradley County and Bradley County Schools.

CMAQ Park & Ride Project: The City staff continues to work with TDOT, transportation agencies, and the Federal Highway Administration on the implementation of this project located at the Old Woolen Mill. We hope to begin the NEPA phase of this project in FY 2021.

Traffic Signal Initiative: The City will begin a discussion of options to eventually retake control of the traffic light operations from Cleveland Utilities.

Mouse Creek Neighborhood Greenway Extension (East Circle): City staff will evaluate and bring to Council some options to allow access to multiple neighbors at the current terminal section of the greenway.

Mouse Creek Road Turn Lanes: City staff will develop designs and obtain ROW acquisition for a series of three left hand turn lanes on Mouse Creek Road to address safety and traffic congestion.

PUBLIC SAFETY HIGHLIGHTS:

Fire Department Personnel & Capital Expenditures: In the past 5-years, the Fire Department had substantial growth in personnel, vehicles, and equipment. This was shown in the recent ISO

ratings where we improved our overall rating from a class 3 to a class 2/2X. This puts us well within the top 5% of all Fire Department ratings in the country.

The Fire Department scored 95.84% in the evaluation of the actual fire services and personnel. This includes engine companies, reserve pumpers, pump capacity, ladder service, reserve ladder service, deployment analysis, company personnel, training, operational considerations, and a risk reduction bonus. This means our actual personnel, staffing, training, equipment have reached the highest performance level possible. What a great accomplishment for our City and the Fire Department.

Since FY 2015, the annual General Fund budget for the Fire Department has increased from \$8.182 million to \$10.890 million in this Fiscal Year. In the last 3 years, the Fire Department has added **15 new positions** to increase our City coverage. In the past several years, the Fire Department added **3 new fire trucks, 1 refurbished fire truck, and 6 new command SUV vehicles** for a total investment of approximately **\$2.47 million**. The City also invested approximately **\$2.5 million** into a new fire station #6, an additional **\$551,594** into a new Public Safety/Fire Training Center, and approximately **\$272,950** for an additional set of PPE/Fire Bunker Gear equipment for all frontline firefighters. The City Council's total of **\$5.794 million investment** in the Fire Department has set the Fire Department up for success for the next decade.

In the previous years from 2010, the Fire Department did not purchase any fire trucks, or command vehicles, or were allocated new positions, and had only a total of \$19,501 in CIP funding. The City Council's investment was key to improving the overall Fire Department.

PPE & Second Turnout Gear: The City agrees with the Fire Chief's recommendation to add a second set of turnout gear for our firefighters. The Fire Chief's proposal, with the City Manager agreement, was for all firefighters to have a second set of turnout gear within four years. This is the second year of a four-year phase-in plan.

New Fire Engine Truck: The Fire Department began the process of designing and submitting a purchase order for a new fire truck engine in FY 2020. In FY 2021, the Fire Department will have this \$639,234 vehicle delivered.

Fire Department Equipment Replacement: The Fire Department has been allocated \$300,000 for the purchase of new capital equipment and apparatus.

Police Department Personnel & Capital Expenditures: In the past 5-years, the Police Department had substantial growth in personnel, vehicles, and equipment. Last year, the Cleveland Police Department received the highest possible level of accreditation called the CALEA accreditation with Excellence and the GOLD Standard. This means they scored 97% of all available accreditation points. They are one of the top city Police Departments in the country.

Since FY 2015, the annual General Fund budget for the Police Department has increased from \$9.186 million to \$11.696 million in this Fiscal Year. In the last 3 years, the Police Department has added **15 new positions** to increase our City coverage. In the past several years, the Police

Department added approximately **43 vehicles/radios**, and a **Mobile Command Unit** for a total investment of approximately **\$2.2 million**.

Police Department Equipment Replacement: The Police Department has been allocated \$300,000 for the purchase of approximately (6) six fully equipped new police cars.

QUALITY OF LIFE HIGHLIGHTS:

Downtown Revitalization: The Community and the City Council will need to determine the priority investment areas. Staff recommends moving quickly on the established priorities. We hope to begin land acquisition and design in summer of 2020. City Council will look at options and improvements that include:

- 1) Greenway Improvements
- 2) Indoor Athletic Complex
- 3) Downtown Public Entertainment Plaza Area
- 4) Parking Modifications per Parking Study

Cherokee Hotel Revitalization: In FY 2020, the City and Mainstreet will continue to develop a revitalization plan for this historic structure. The current owner has began construction on a new facility for the current residents. The new facility will be completed around October 2020. The City is actively promoting the redevelopment of this building.

Parks Programming & Sport Tourism: The Parks and Recreation Department is developing a new plan to have over 100 programs for all ages and interests in Cleveland over the next two years. We will continue exploring our options to bring more sports tourism opportunities to Cleveland. These sports tourism investments will assist hotel, restaurant, and retail businesses within Cleveland.

Park Improvements: The City budget allocates funds for minor improvements and equipment to Stuart Park. This will be done in partnership with the Civitan Club. The City also allocates CDBG funds for improvements at Mosby Park playground.

Avery Johnson Park Development: The construction of this project will be completed in FY 2021. The City will allocate approximately \$100,000 in General Fund for Blythe-Bower School Park development, and additional funds from the CDBG program and Stormwater Funds. This will likely add some quality of life amenities for the surrounding neighborhoods. This will include a soccer field, walking track, and a dog park. We have also received two grants for this project.

Taylor Springs Park Construction: The City budgeted funds for the construction and completion of Taylor Springs Park. Currently, the City is under construction and working in partnership with Bradley County and Community Foundation. This will be completed in FY 2021.

Greenway Extension-Candies Creek: The Greenway Board has received a \$100,000 donation to construct a new section of Greenway near Candies Lane. This project has been started and will be completed in three phases over two years.

Veteran's Home: The City and County have each agreed to invest \$2 million in a proposed Veterans' home to be located off APD-40. Land has been donated for the Veterans' home, the design has been completed, and the city has budgeted \$150,000 for road improvements to Westland Dr. which will be the entrance to the Veteran's home.

Tinsley Park Pickleball Courts: The City has received a grant from the state for construction of six pickleball courts in Tinsley Park. This budget also includes funds for any additional costs on this project. This project is under construction and will be completed in FY 2021.

Tinsley Park Improvements: The City has budgeted funds to repair and improve several facilities at Tinsley Park. This could also include repairing the entrance road into this facility.

North Cleveland Pocket Park: The City will begin the process of site selection and potential land acquisition for a new park in the north Cleveland area.

Soccer Complex Improvements: City staff will begin the process to design future improvements for the Soccer Complex along Mouse Creek Road.

ADMINISTRATIVE HIGHLIGHTS:

Debt Restructuring: The City has been active in restricting our past outstanding debt. In 2018, the City Council reduced variable debt and saved taxpayers \$6.3 million in future debt expenses. The City will work with Davenport financial advisors to review and take bold action to continue to reduce our overall debt amount, and reduce the amount of variable debt.

Corridor Aesthetics & Appearance Initiative: The City will develop a Corridor Aesthetics & Appearance Plan to address landscaping, site plan design, infrastructure improvements, additional tree planting, and wayfinding signs. The primary focus will be the 25th Street corridor.

Blythe-Oldfield Resource Center: The lease agreement with the Family Resource Agency is due to expire in FY 2021. The Council will have the opportunity to extend this agreement.

Compensation Study: The City will hire a third-party consultant in FY 2021 and begin a comprehensive compensation study for our City. The personnel manual requires this study every five years.

New Accounting Software: Our current accounting software is over 25 years old. We have begun implementing the purchase and implementation of new Tyler software for our entire organization. This will cover all of our business units, and increase customer service for our business partners and residents. This project is under way and will be completed in FY 2021.

Facility Analysis & Implementation of Customer Service Improvements: The City will continue to complete a plan on future facility improvements and develop a strategy to provide a higher level of customer service for City residents and businesses. This will likely include creating a ‘One-Stop Shop’ for City residents doing business.

Jetport: The Jetport will continue to work with TDOT-State Aeronautics on grants to continue the buildout of our City Jetport. There is also some options available in the CARES Grant for funding of safety issues. The City will not continue to fund the AirMed service. The service is available for individual residents to purchase.

Electrical Inspections: City staff is petitioning the state to take over the electrical inspections from the state of Tennessee. We will likely receive final approval from the State in FY 2021.

OPEB: It was indicated in our City Audit that staff should look at our OPEB liability options. Staff will coordinate with experts to find options for the Council to consider in the future.

Employee Compensation Plan & Healthcare: No new positions, or grade increases have been included for the FY 2020-21 budget. The City will enact a hiring freeze for open positions for non-essential employees as determined by the City Manager until January 1, 2021. The City will not have any merit salary increases, but the City will continue with maintaining its compensation plan, and all City employees who qualify will receive a step increase. The City will also maintain its current healthcare benefits for all of our employees. There is no increase to employees for healthcare benefits.

COMPONENT UNITS/PARTNERSHIPS:

Cleveland Bradley County Library: The Library Fund receives a transfer of money from the City’s General Fund each year, with an equal appropriation from Bradley County. The FY 2021 budget includes \$673,600 for the Cleveland Public Library. This is the same as last year.

Cleveland Utilities: Cleveland Utilities’ budget is an enterprise fund that can fluctuate depending upon the usage of utilities, which can be affected by market conditions and the weather. Cleveland Utilities receives no transfers of money from the City’s General Fund or other funds because the utilities operate solely from their charges for service. Additionally, they are proposing rate increases in water 5.0% with a Hiwassee Utility Commission pass through of 1.13%, and wastewater 4.0%. The average change for a residential inside city customer is the following monthly change of water: \$1.12, and wastewater: \$1.60. Cleveland Utilities has funded a step increase for their employees, and the Cleveland Utilities’ budget includes the addition of four potential positions.

Bradley County Emergency Communication District/911: This budget includes funding for the Bradley County Emergency Communication District (9-1-1 service) for our contract amount of \$650,000.

SUMMARY:

This Budget includes only essential items required for the City to continue to move forward and to make significant progress on the City's goals for the coming budget year.

I would be remiss if I did not acknowledge the numerous hours of staff time that have been devoted to preparing this Budget. I especially want to thank Shawn McKay, Assistant City Manager/CFO; Amy Newman, City Accountant; Christy Brandon, Assistant City Clerk; Kristi Powers, Purchasing & Budget Coordinator; and the staff of the Administration and Finance Departments, Department Heads and their Departmental Budget Officers for their time and effort in preparing this budget.

First reading of the Budget Ordinance is scheduled for April 27th. The final reading and public hearing of the Budget Ordinance will be held on May 11th. This Budget with any revisions the Mayor and City Council recommend will go into effect on July 1, 2020. Please contact me if you have any questions or would like to discuss the budget in detail.

Respectfully Submitted,

A handwritten signature in blue ink that reads "J. Amy Fivas". The signature is written in a cursive style.

Joseph A. Fivas
City Manager

City of Cleveland, Tennessee
Goals & Objectives and Strategies for Implementation

Goal #1 Improve the educational system in the City of Cleveland.

- Objective: Continue upgrades of technology equipment for all schools.
- Continue transition to digital content at Cleveland High School, Cleveland Middle School and grades 4-5.
 - Continue to replace ¼ of teacher computers every year.
 - Purchase mobile carts equipped for laptops for Cleveland High School and Cleveland Middle School.
 - Increase the number of wireless access points in each school.
- Objective: Continue to see growth and improvement on both state and national assessments such as TN Ready, American College Test, and Preliminary Scholastic Aptitude Test.
- Continue implementation of a system-wide instructional improvement system.
 - Continue staff training.
 - Continue professional development for classroom teachers.
- Objective: Construct new Candy's Creek Cherokee Elementary School.
- Objective: Provide quality meals that meet federal and state nutritional guidelines for students through the School Nutrition Program.
- Offer 3 meal options to meet a variety of student tastes and preferences at no cost to students.
 - Provide nutrition educational material to encourage healthy eating habits at home.
- Objective: Provide major capital improvements related to maintenance and transportation needs for schools.
- Continue bus replacement program.
 - Prioritize building maintenance projects.
 - Update long-range capital replacement plan.
 - Continue short-term capital improvement program.

Goal #2 Improve the level of public safety within the City of Cleveland.

- Objective: Provide better equipment for public safety personnel.
- Maintain and upgrade self-contained breathing apparatus for fire personnel as needed.
 - Purchase traffic crash/crime scene mapping equipment.
 - Implement Watson reporting system to improve accuracy and lower the amount of time officers spend on report calls.
- Objective: Increase public fire education with schools, civic organizations, and citizen groups.
- Purchase additional fire safety materials and provide additional training classes to the public.

- Hold an annual Open House at all stations, including live demonstrations of fire equipment.
 - Present “show and tell” at schools throughout the year in addition to Fire Prevention month, and encourage station tours for children and adults of all ages.
 - Offer informational speakers for civic organization meetings.
 - Offer Career Showcase annually to educate the public as to the lifestyle and skill sets required for a career in fire service.
- Objective: Maintain or improve ISO rating by hiring additional firefighters and constructing new fire stations.
- Continue to fill vacant positions caused by recent retirements.
 - Hire two firefighters to bring all fire crews to a minimum of four personnel.
 - Fill the Deputy Chief position in order to fully implement all fire programs, increase the depth at the administrative level, and enable succession planning for the department.
 - Construct new fire station at Westland Drive/APD40 to service the southern part of the city and anticipated new industrial and commercial development around I-75 Exit 20.
 - Begin search for property in anticipation of building a new fire station (CFD Station Seven) to service the northeast portion of the city, including the industrial park and Cleveland’s Regional Jetport.
- Objective: Continue to reduce crime rates in Cleveland and place a high priority on school safety.
- Continue to fill vacant positions caused by recent resignations, retirements, and disciplinary actions.
 - Provide advanced active shooter training for law enforcement.
 - Continue training program for law enforcement personnel.
 - Participate in community awareness training and participate in active shooter scenario training with other agencies.
 - Utilize police department’s new K-9’s and continue partnership with the Drug Task Force to target prescription drug abuse in the Cleveland community.
- Objective: Implement equipment replacement program.
- Replace worn out and unsafe police cars on an annual basis.
 - Replace firearms as necessary.
 - Provide continued advancements in Information Technology as trends and technological advancements occur to maximize modern enforcement strategies.
 - Replace fire administration and inspection vehicles over the next several years.
- Objective: Increase the number of sworn police officers to address the increasing calls for service and the continued population growth of Bradley County.

- Add six additional patrol positions to bring the patrol teams up to eight members each.
- Create two new level 27 Drug Detective positions to help address the growing prescription drug use issue in City of Cleveland.

- Objective: Continue the Wellness Program for Cleveland Fire Personnel.
- Continue annual physicals for all certified fire personnel.
 - Continue annual fit-for-duty testing for all firefighters hired after 2007.
 - Hold Peer Fitness Assessment annually.
 - Allocate one hour per shift for physical fitness for all certified personnel.

Goal the #3 Improve the facilities and transportation system within the City of Cleveland.

- Objective: Continue street resurfacing program.
- Fund \$1.3 million annually for street resurfacing projects.
- Objective: Continue pothole patching program and eventually have all streets on resurfacing program to eliminate potholes.
- Continue to allocate crews dedicated to maintenance of city streets.
- Objective: Install new sidewalks and repair existing sidewalks.
- Fund \$130,000 annually in new sidewalk construction and sidewalk maintenance.
- Objective: Improve the coordination of downtown traffic signals.
- Continue study of signal timing and traffic patterns.
- Objective: Extend the runway from 5,500 ft. to 6,200 ft. to better serve Cleveland’s industry flying into the Cleveland Regional Jetport.
- Objective: Continue inspection of all utility cuts.
- Continue funding of two inspectors who monitor all utility cuts from start to finish insuring proper procedures and materials are used.
 - Study new technology and methods to prevent failure of street cuts.
- Objective: Continue the City’s storm water program.
- Continue compliance with the city’s NPDES permit.
 - Continue to provide water quality education.
 - Partner with community for stream clean-ups.
 - Continue implementation of the storm water utility fee necessary to fund Cleveland’s storm water program including the projects identified by the Army Corp of Engineers flood study.
- Objective: Continue the Army Corp of Engineers’ Flood Study of Cleveland’s drainage basins.

- Objective:
 - Plan and start Army Corp of Engineers recommended projects.
 - Improve major intersections in Cleveland.
 - Continue work with TDOT to identify needed intersection improvement projects.
 - Redesign Paul Huff/Adkisson intersection to accommodate increased traffic.
- Objective: Operate and expand a city-wide deviated fixed route transit system.
 - Identify areas for expansion of city-wide deviated fixed route transit system.
- Objective: Implement Phase III of Roadscapes Project on 25th Street from Keith Street to Parker Street.
 - Construct Phase III of Roadscapes Project.

Goal #4 Improve the city’s ability to provide services through technology.

- Objective: Continue to improve and update the city’s new website.
 - Staff will assist the Community Relations/Grant Coordinator with posting new information and features to the city’s website.
- Objective: Continue collection of property taxes and fines on-line.
 - Staff will work with new financial vendors and financial institutions to provide citizens with the best service.
- Objective: Continue scanning of City files for improved access to information and improve research capabilities.
 - Provide adequate hardware and software to facilitate collection, storage and access of city data.
- Objective: Continue use of procurement cards to purchase materials for city departments.
 - Provide departments and users on-line access to procurement card statements.
- Objective: Continue installation of laptop computers in fire trucks and maintenance of computers in police cars.
 - Maintain laptop computers in fire trucks and train fire department employees to use these mobile data terminals.
 - Install software updates for police and fire computers as those become available.
 - Implement new software allowing the use of smartphones to access police data, reporting, and ticketing.
- Objective: Continue to research new ways to implement mobile computing for city employees to improve productivity.
 - Research and develop best practices for wired and wireless devices.
 - Implement and maintain latest hardware and software.
 - Attend trade shows, vendor events, and visit other cities to stay informed on latest trends in technology.

Goal #5 Improve economic development efforts.

- Objective: Continue to aggressively market the Cleveland/Bradley Industrial Park and the new Spring Branch Industrial Park.
 - Participate in Industrial Development Board meetings.
 - Maintain link with Bradley/Cleveland Chamber of Commerce website to promote the new Spring Branch Industrial Park.
- Objective: Continue to support the Economic Development Council and the Industrial Development Board so that a solid recruitment and retention program remains in place.
 - Provide financial support to the Bradley/Cleveland Chamber of Commerce.
- Objective: Develop Spring Branch Industrial Park.
 - Design and install infrastructure for new industrial park.
- Objective: Complete Local Interstate Connector roads in conjunction with proposed APD-40 Interchange and planned improvements for Exit 20.
 - Design and construct Local Interstate Connector – North road project.
- Objective: Market the new Cleveland Regional Jetport
 - Attend trade shows with Bradley/Cleveland Chamber of Commerce representatives.
 - Continue to expand website

Goal #6 Improve long-range planning.

- Objective: Hold annual Council Planning Retreat to determine city-wide needs and priorities.
 - Identify and provide cost estimates for needed projects.
- Objective: Annually review the City’s Debt Management Policy and implement revisions as necessary to protect the City’s financial stability.
 - Review the current Debt Management Policy for necessary revisions based upon changes in state law and best management practices.
- Objective: Increase the fund balance of the Debt Service Fund to 70% of the fund’s annual expenditures.
 - Budget all variable rate debt at 4%.
- Objective: Prepare a long-range financial plan to be updated annually to include the City’s 15-year equipment replacement schedule and capital projects included in the City’s current Capital Improvement Needs Inventory (CINI).
 - Maintain and update departmental 15-year equipment programs.

- Objective: Continue Transportation Planning through the Metropolitan Planning Organization (MPO) coordinated with the Rural Planning Organization (RPO).
 - Attend MPO and RPO meetings.
 - Continue planning for transportation projects for next two years.
- Objective: Develop strategic growth plan for Bradley County due to the new Wacker Chemie Industrial development at Exit 33 and the new Volkswagen plant located in Ooltewah, which is only 7 miles from Cleveland city limits.
 - Implement the 2035 Comp Plan and three small area plans.

Goal #7 Improve the quality of life of citizens of Cleveland.

- Objective: Continue implementation of Community Development Block Grant program for low and moderate-income areas of Cleveland.
 - Identify and complete projects in target area.
- Objective: Continue implementation of historic zoning through the Historic Preservation Commission.
 - Serve as staff for the Historic Preservation Commission.
 - Prepare educational flyer for residents of Historic Preservation area.
- Objective: Continue support of the Cleveland/Bradley County Public Library
 - Provide funding for new library materials and technology.
- Objective: Improve existing recreational facilities.
 - Replace ground covering with certified mulch at all city playgrounds.
- Objective: Continue a proactive codes enforcement program.
 - Continue funding four code enforcement positions.
 - Utilize the city’s website and utility bill flyer to inform citizens of code requirements.
- Objective: Continue to provide high quality animal control services.
 - Strive for a “No-Kill” Animal Shelter
 - Increase educational programs on the need for spay, neutering and vaccinations of all cats and dogs.
 - Continue to aggressively respond to citizen complaints regarding animals and animal cruelty.
- Objective: Continue development of the Cleveland/Bradley County Greenway.
 - Design and construct the Ocoee Greenway Connector.
- Objective: Increase recreational opportunities for the entire community.
 - Construct new tennis complex at Tinsley Park.
 - Renovate Blythe/Old Field Park.
 - Construct multi-purpose and baseball fields at Blythe-Bower Elementary School.
- Objective: Continue improvement at the skateboard park.

- Objective:
 - Purchase additional equipment for the park.
 Implement a Recreation Long-Range Master Plan.
 - Hold community meetings and work with Parks and Recreation Board to begin update of Long-Range Master Plan.
- Objective: Continue to be designated a “Tree City”.
 - Increase Cleveland’s green footprint by planting additional trees.
- Objective: Reduce the amount of material taken to the landfill.
 - Increase recycling awareness through educational materials.
 - Partner with Keep America Beautiful organization in support of “Household Hazardous Waste Day”.
- Objective: Continue partnership with Habitat for Humanity for development of housing for low income home buyers.
 - Donate surplus vacant property to Habitat for Humanity as lots become available.
- Objective: Continue plan for redevelopment of the former Whirlpool plant area and begin Inman Street Redevelopment plan.
 - Hold meetings with government and community representatives to begin redevelopment plan.
 - Apply for redevelopment grants.
- Objective: Provide reliable electric, water, and wastewater utility services.
 - Extend services to newly-annexed areas.
 - Continue to maintain the systems’ financial stability while expanding the customer base into those areas annexed into the city and increasing the systems’ capacity.

Goal #8 Improve efficiency through workforce.

- Objective: Provide a safe work environment for all workers.
 - Repair and/or replace equipment as needed.
 - Conduct annual safety awareness training.
- Objective: Properly train and inform employees of safe workplace practices.
 - Provide safety manual to all new employees.
 - Provide training required by OSHA to all employees, in addition to specialize work-related safety practices and basic safety, CPR/AED, and First Aid training.
- Objective: Adhere to personnel policy in hiring qualified, competent workforce.
 - Provide qualification testing for available positions.
 - Conduct interviews and qualification requirement testing in conjunction with department heads.
- Objective: Provide training and educational opportunities for workforce to enhance job skills.
 - Increase training budgets for employees.
 - Provide city-wide training as available for a variety of topics.
- Objective: Implement new diversity policy.

- Attend career fairs and other recruitment venues.
 - Continue to advertise job openings on city's website.
- Objective: Provide fleet management services to city departments and other outside agencies.
- Provide a quality preventive maintenance program.
 - Improve the training and certifications of mechanics.

Goal #9 Improve energy efficiency of City buildings and equipment.

- Objective: Replace roofs on City buildings with more energy efficient roofs.
- Update roof assessment and replacement plan for all city buildings.
- Objective: Research use of alternative fuels for City vehicles.
- Attend seminars related to alternative fuels.
- Objective: Continue energy audits of all City buildings.
- Prepare City Council update of energy audit.
 - Continue utilizing TVA for energy audits of city buildings.

Summary of All Funds

This section consists of a consolidated summary of all funds used to provide city services. As described in the summary of significant accounting policies, the various funds are grouped into three broad fund categories as follows:

(1) Governmental Funds

General Fund – The principal fund of the city. The General Fund is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (i.e., public safety, recreation, public works, general government, etc.).

Special Revenue Funds – Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City's Special Revenue Funds include the State Street Aid Fund, Solid Waste Management Fund, Drug Enforcement Trust Fund, School Fund, School Food Services, Library Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, Byrne Memorial Grant Funds, E-Ticketing Grant and Schools Federal Projects Fund. The School Fund is also a major fund of the City. It is used to account for the revenues and expenditures of the City of Cleveland public school system.

Debt Service Fund – Fund used to account for the accumulation of resources for, and payment of, general long-term principal, interest, and related costs.

Capital Project Funds – Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City's Capital Project Funds include the City's Capital Improvement Program Fund, the Sales Tax Capital Projects Fund, Spring Branch Industrial Park Fund and THDA-Cleveland Home Grant.

(2) Proprietary Funds

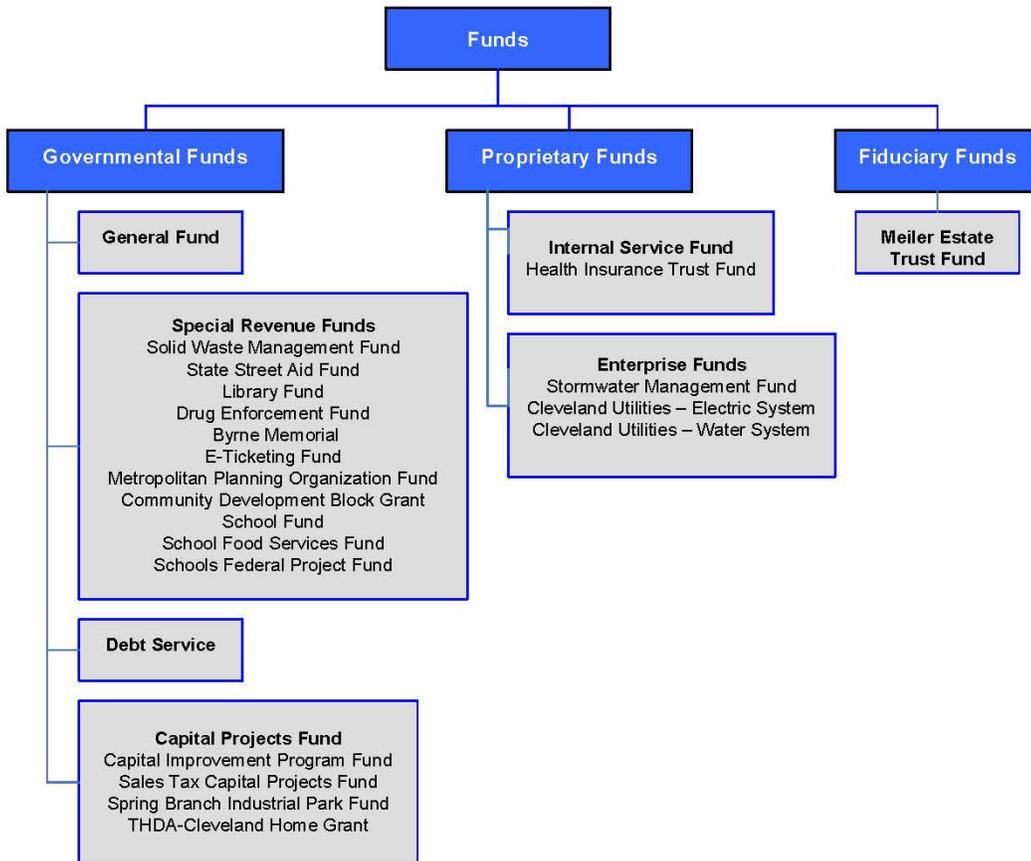
Enterprise Funds – Funds used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has three Enterprise Funds: Cleveland Utilities Electric Division, Cleveland Utilities Water/Wastewater Division and Stormwater Management. Cleveland Utilities Electric Division and Water/Wastewater Division are considered major funds of the City.

Internal Service Funds – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The Health Insurance Trust Fund is the City’s only Internal Service Fund and is used to account for expenses related to the City’s self-insured medical program.

(3) Fiduciary Funds

Trust Funds – Funds used to account for assets held by the city in a trustee capacity. A “non-expendable” trust fund stipulates that only earnings and not principal may be spent. The Meiler Estate Animal Shelter Trust Fund, a permanent fund, is used to account for funds bequeathed to the Cleveland Animal Shelter by Elizabeth and John Meiler. In addition, the City has established a Health Insurance Trust Fund to cover the costs of the city’s partially self-insured insurance program.

The following chart illustrates these three fund categories and their individual funds.



The three largest sources of revenue for the City budget include Charges for Services, Intergovernmental, and Taxes. Combined these sources provide 97.7% of the total revenues received by the City of Cleveland.

Charges for services revenues provide 57.6% of the revenues necessary to provide city services. Cleveland Utilities bills the majority of this to its customers for electric, water, and wastewater services. Other charges include recreation fees, the sanitation fee billed to city residents, stormwater fees, school tuition fees charged to students who live outside the city limits, charges for lunches in the School Food Service Fund, amounts billed to city departments for vehicle maintenance, and other miscellaneous fees.

Intergovernmental revenues represent 22.1% of the City's revenues. Education funding received from Bradley County, the State of Tennessee, and the Federal government accounts for more than half of this revenue. Other sources include state sales tax, TVA in-lieu-of-tax payments, and state income tax, to name only the larger ones.

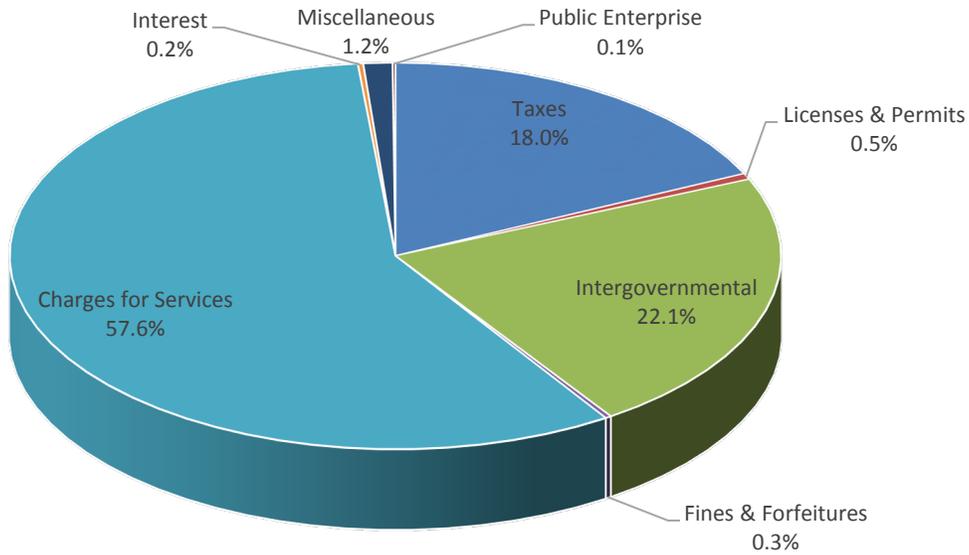
Tax revenues account for 18.0% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues. Combined they provide 90.4 % of total taxes collected. The charge for the monthly sanitation fee will remain the same at \$7.95 for residential collection. The budget does include a monthly stormwater user fee established using a tiered residential rate of \$1.65 for 0.5 Single Family Unit (SFU), \$3.25 for 1.0 SFU and \$4.90 for 1.5 SFU.

Major uses of these resources include power purchased by Cleveland Utilities at 31% and education funding at 21.9%. Other significant expenditures and expenses include Cleveland Utilities' operation expenses at 11.3% and Public Safety at 9.2%.

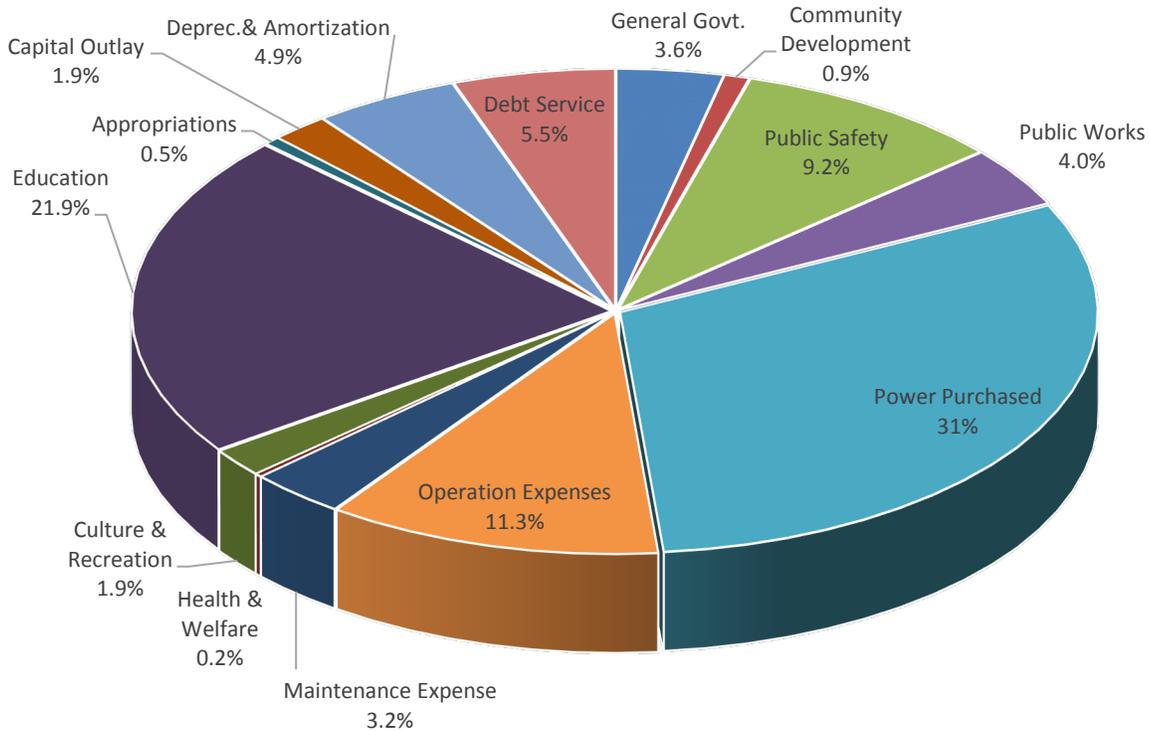
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2019 actual, FY2020 budgeted, and FY2021 recommended budgets) for each of the fund categories.

Information about each individual fund may be found within the various fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust Funds. Please see those tabs for detailed budget information and the services provided by these funds.

City of Cleveland Summary of All Funds Revenues By Source - FY2021



Expenditures and Expenses By Use - FY2021



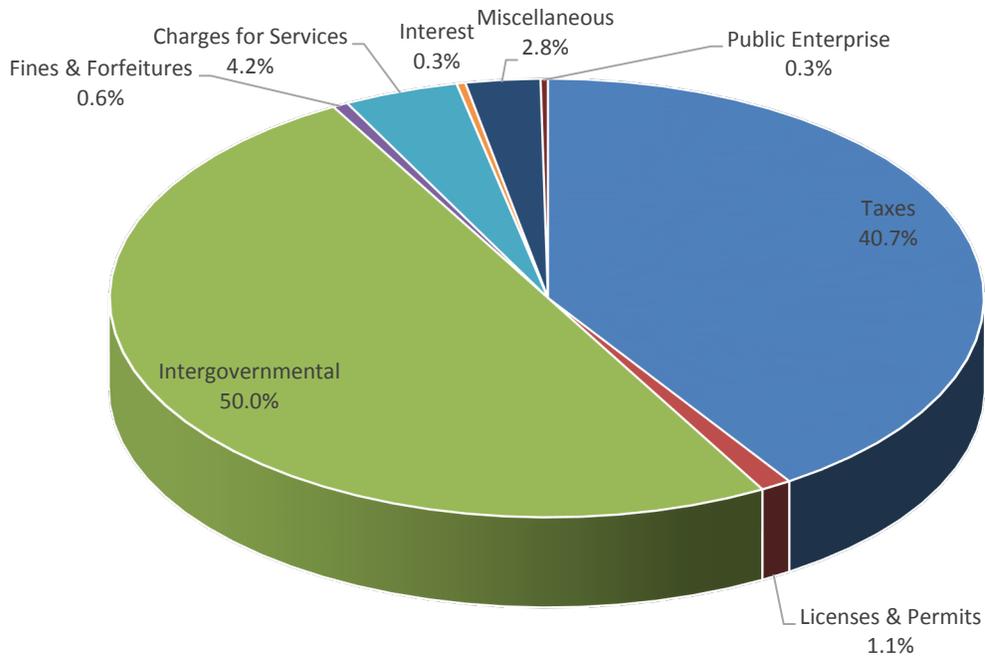
City of Cleveland, Tennessee
2019-2021 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Revenues:						
Taxes	\$ 45,073,641	\$ 45,172,865	\$ 45,775,000	\$0	\$0	\$0
Licenses & permits	735,474	971,050	1,283,300	0	0	0
Intergovernmental	59,582,006	66,079,473	56,180,210	0	0	0
Fines & forfeitures	571,062	629,640	637,700	0	0	0
Charges for services	5,789,690	4,829,712	4,752,875	138,333,893	142,351,194	141,799,652
Interest	982,254	356,850	363,850	666,051	336,385	203,076
Miscellaneous	667,450	3,416,955	3,095,573	0	0	0
Public Enterprise	282,906	273,950	303,500	0	0	0
Subtotal:	\$113,684,483	\$121,730,495	\$112,392,008	\$138,999,944	\$142,687,579	\$142,002,728
Other financial sources:						
Operating transfers in	19,927,702	18,314,775	18,269,528	0	0	0
Capital contributions	0	0	0	619,693	0	0
Capital lease	69,475		0			
Proceeds from debt	50,826,337	2,153,452	0	0	0	0
Total Financial Sources	\$184,507,997	\$142,198,722	\$130,661,536	\$139,619,637	\$142,687,579	\$142,002,728
Expenditures and Expenses						
General government	\$ 3,733,691	\$ 4,178,897	\$ 4,232,549	\$4,260,720	\$4,033,490	\$4,647,772
Community development	1,981,865	2,297,440	2,097,787	0	0	0
Public safety	20,350,170	22,091,662	22,605,080	0	0	0
Public works	8,688,420	9,863,681	9,971,825	0	0	0
Power purchased	0	0	0	79,105,222	80,519,340	76,190,117
Operation expenses	0	0	0	23,601,512	27,639,893	27,828,428
Maintenance expense	0	0	0	8,150,417	7,379,900	8,012,454
Health and welfare	518,977	607,783	595,810	0	0	0
Culture and recreation	4,480,307	4,717,430	4,739,350	0	0	0
Education	55,004,608	53,144,321	53,998,241	0	0	0
Appropriations	1,332,364	1,313,036	1,338,900	0	0	0
Capital outlay	17,404,689	25,228,069	4,782,140	0	0	0
Depreciation and amortization expense	0	0	0	11,290,624	11,624,935	12,125,220
Debt service principal	46,157,723	6,864,015	7,597,269	0	0	0
Debt service interest and other	2,836,186	4,336,230	3,603,924	2,381,697	2,372,660	2,279,518
Subtotal:	\$162,489,000	\$134,642,564	\$115,562,875	\$128,790,192	\$133,570,218	\$131,083,509
Other financing uses:						
Pymt. to ref. bond escrow	256,558	5,000	5,000	0	0	0
Operating transfers out	17,208,365	15,541,050	15,345,722	2,719,337	2,773,725	2,923,806
Total Use of Resources:	\$179,953,923	\$150,188,614	\$130,913,597	\$131,509,529	\$136,343,943	\$134,007,315
Net Increase (Decrease) in Fund Balance	\$4,554,074	(\$7,989,892)	(\$252,061)	\$8,110,108	\$6,343,636	\$7,995,413
Fund Balance or Net Assets - July 1	38,510,677	43,064,751	35,074,859	141,584,281	149,694,389	156,038,025
Fund Balance or Net Assets-June 30	\$43,064,751	\$35,074,859	\$34,822,798	\$149,694,389	\$156,038,025	\$164,033,438

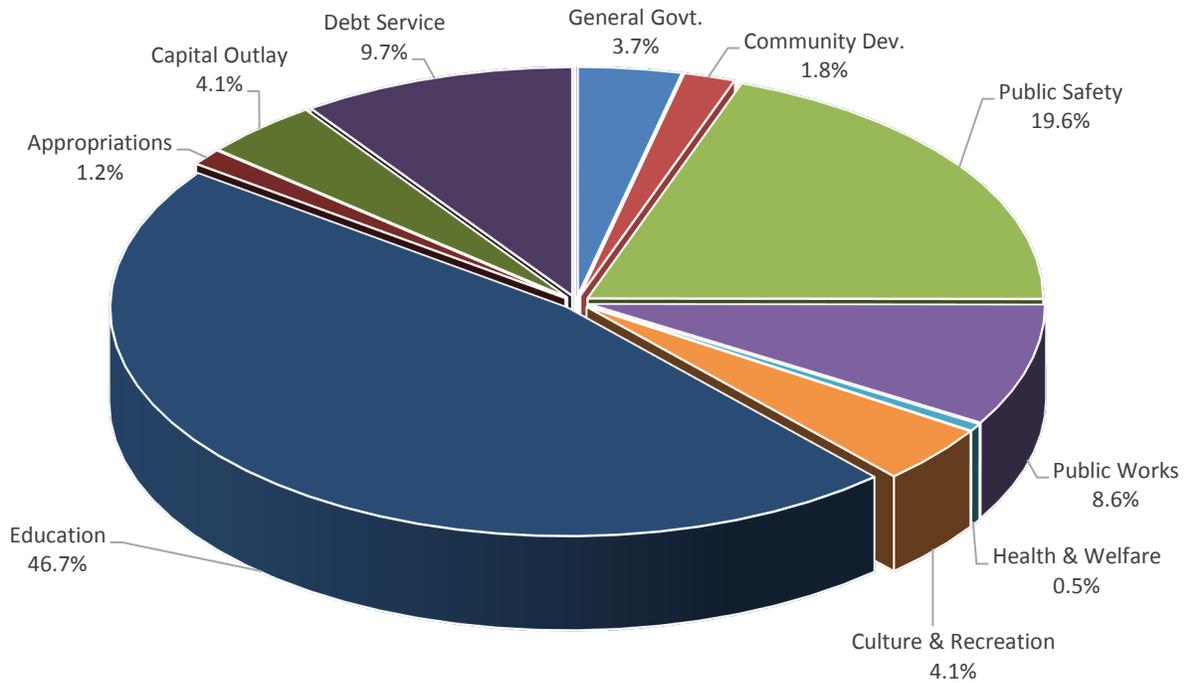
City of Cleveland, Tennessee
2019-2021 Summary of All Funds

	Fiduciary Funds			Total		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Revenues:						
Taxes	\$0	\$0	\$0	\$45,073,641	\$45,172,865	\$45,775,000
Licenses & permits	0	0	0	735,474	971,050	1,283,300
Intergovernmental	0	0	0	59,582,006	66,079,473	56,180,210
Fines & forfeitures	0	0	0	571,062	629,640	637,700
Charges for services	0	0	0	144,123,583	147,180,906	146,552,527
Interest	5,230	6,700	500	1,653,535	699,935	567,426
Miscellaneous				667,450	3,416,955	3,095,573
Public Enterprise	0	0	0	282,906	273,950	303,500
Subtotal:	\$5,230	\$6,700	\$500	\$252,689,657	\$264,424,774	\$254,395,236
Other financial sources:						
Operating transfers in	0	0	0	19,927,702	18,314,775	18,269,528
Capital contributions	0	0	0	619,693	0	0
Capital lease				69,475	0	0
Proceeds from debt	0	0	0	50,826,337	2,153,452	0
Total Financial Sources	\$5,230	\$6,700	\$500	\$324,132,864	\$284,893,001	\$272,664,764
Expenditures and Expenses						
General government	\$0	\$0	\$0	\$7,994,411	\$8,212,387	\$8,880,321
Community development	0	0	0	1,981,865	2,297,440	2,097,787
Public safety	0	0	0	20,350,170	22,091,662	22,605,080
Public works	0	0	0	8,688,420	9,863,681	9,971,825
Power purchased	0	0	0	79,105,222	80,519,340	76,190,117
Operation expenses	0	0	0	23,601,512	27,639,893	27,828,428
Maintenance expense	0	0	0	8,150,417	7,379,900	8,012,454
Health and welfare	0	0	0	518,977	607,783	595,810
Culture and recreation	0	0	0	4,480,307	4,717,430	4,739,350
Education	0	0	0	55,004,608	53,144,321	53,998,241
Appropriations	0	0	0	1,332,364	1,313,036	1,338,900
Capital outlay	0	0	0	17,404,689	25,228,069	4,782,140
Depreciation and amortization expense	0	0	0	11,290,624	11,624,935	12,125,220
Debt service principal	0	0	0	46,157,723	6,864,015	7,597,269
Debt service interest and other	0	0	0	5,217,883	6,708,890	5,883,442
Subtotal:	\$0	\$0	\$0	\$291,279,192	\$268,212,782	\$246,646,384
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	256,558	5,000	5,000
Operating transfers out	0	0	0	19,927,702	18,314,775	18,269,528
Total Use of Resources:	\$0	\$0	\$0	\$311,463,452	\$286,532,557	\$264,920,912
Net Increase (Decrease) in Fund Balance	\$5,230	\$6,700	\$500	\$12,669,412	(\$1,639,556)	\$7,743,852
Fund Balance or Net Assets - July 1	476,419	481,649	488,349	180,571,377	193,240,789	191,601,233
Fund Balance or Net Assets-June 30	\$481,649	\$488,349	\$488,849	\$193,240,789	\$191,601,233	\$199,345,085

City of Cleveland Summary of Governmental Funds Revenues By Source - FY2021



Expenditures By Source - FY2021



City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds

	General Fund			Special Revenue Funds		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:						
Taxes	\$40,904,706	\$41,082,500	\$41,700,000	\$0	\$0	\$0
Licenses & permits	735,474	971,050	1,283,300	0	0	0
Intergovernmental	5,450,275	5,262,900	5,137,800	51,392,166	50,490,918	50,896,010
Fines & forfeitures	553,266	617,640	637,700	17,796	12,000	0
Charges for services	1,080,471	1,148,400	1,035,600	4,709,219	3,681,312	3,717,275
Interest	310,364	200,000	230,000	190,425	43,850	45,850
Miscellaneous	175,248	120,180	46,500	308,054	487,397	266,398
Public Enterprise	282,906	273,950	303,500	0	0	0
Subtotal:	\$49,492,710	\$49,676,620	\$50,374,400	\$56,617,660	\$54,715,477	\$54,925,533
Other financial sources:						
Operating transfers in	2,732,072	2,773,725	2,923,806	\$7,088,700	\$7,255,500	\$7,130,100
Capital lease	69,475	0	0	0	0	0
Proceeds from debt	0	0	0	0	400,000	0
Total Financial Sources	<u>\$52,294,257</u>	<u>\$52,450,345</u>	<u>\$53,298,206</u>	<u>\$63,706,360</u>	<u>\$62,370,977</u>	<u>\$62,055,633</u>
Expenditures:						
General government	\$3,733,691	\$4,178,897	\$4,232,549	\$0	\$0	\$0
Development & Engineering	1,486,297	1,581,800	1,649,100	495,568	685,640	448,687
Public safety	20,280,527	22,004,257	22,587,580	69,643	87,405	17,500
Public works	4,415,542	5,146,700	5,287,900	4,272,878	4,716,981	4,683,925
Health and welfare	518,977	607,783	595,810	0	0	0
Culture and recreation	3,113,222	3,237,730	3,260,150	1,367,085	1,479,700	1,479,200
Education	0	0	0	55,004,608	53,144,321	53,998,241
Appropriations	1,332,364	1,313,036	1,338,900	0	0	0
Capital outlay	0	0	0	5,257,296	839,739	229,513
Debt service principal	24,879	23,159	0	460,666	0	0
Debt service int. & other	0	1,778	0	268,179	276,803	236,473
Subtotal:	\$34,905,499	\$38,095,140	\$38,951,989	\$67,195,923	\$61,230,589	\$61,093,539
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	14,747,493	14,538,186	14,340,325	1,006,137	1,002,864	1,005,397
Total Use of Resources:	<u>\$49,652,992</u>	<u>\$52,633,326</u>	<u>\$53,292,314</u>	<u>\$68,202,060</u>	<u>\$62,233,453</u>	<u>\$62,098,936</u>
Net Increase(Decrease) in Fund Balance	2,641,265	(182,981)	5,892	(4,495,700)	137,524	(43,303)
Fund Balance - July 1	<u>\$14,237,095</u>	<u>\$16,878,360</u>	<u>\$16,695,379</u>	<u>\$12,776,571</u>	<u>\$8,280,871</u>	<u>\$8,418,395</u>
Fund Balance - June 30	<u>\$16,878,360</u>	<u>\$16,695,379</u>	<u>\$16,701,271</u>	<u>\$8,280,871</u>	<u>\$8,418,395</u>	<u>\$8,375,092</u>

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
\$0	\$0	\$0	\$4,168,935	\$4,090,365	\$4,075,000	\$45,073,641	\$45,172,865	\$45,775,000
0	0	0	0	0	0	735,474	971,050	1,283,300
116,222	146,100	146,400	2,623,343	10,179,555	0	59,582,006	66,079,473	56,180,210
0	0	0	0	0	0	571,062	629,640	637,700
0	0	0	0	0	0	5,789,690	4,829,712	4,752,875
187,087	100,000	75,000	294,378	13,000	13,000	982,254	356,850	363,850
0	2,684,497	2,782,675	184,148	124,881	0	667,450	3,416,955	3,095,573
0	0	0	0	0	0	282,906	273,950	303,500
\$303,309	\$2,930,597	\$3,004,075	\$7,270,804	\$14,407,801	\$4,088,000	\$113,684,483	\$121,730,495	\$112,392,008
8,687,641	6,752,368	6,765,622	1,419,289	1,533,182	1,450,000	19,927,702	18,314,775	18,269,528
0	0	0	0	0	0	69,475	0	0
40,431,684	0	0	10,394,653	1,753,452	0	50,826,337	2,153,452	0
\$49,422,634	\$9,682,965	\$9,769,697	\$19,084,746	\$17,694,435	\$5,538,000	\$184,507,997	\$142,198,722	\$130,661,536
\$0	\$0	\$0	\$0	\$0	\$0	\$3,733,691	\$4,178,897	\$4,232,549
0	0	0	0	30,000	0	1,981,865	2,297,440	2,097,787
0	0	0	0	0	0	20,350,170	22,091,662	22,605,080
0	0	0	0	0	0	8,688,420	9,863,681	9,971,825
0	0	0	0	0	0	518,977	607,783	595,810
0	0	0	0	0	0	4,480,307	4,717,430	4,739,350
0	0	0	0	0	0	55,004,608	53,144,321	53,998,241
0	0	0	0	0	0	1,332,364	1,313,036	1,338,900
0	0	0	12,147,393	24,388,330	4,552,627	17,404,689	25,228,069	4,782,140
45,090,699	6,355,135	7,095,000	581,479	485,721	502,269	46,157,723	6,864,015	7,597,269
2,467,525	3,845,623	3,156,341	100,482	212,026	211,110	2,836,186	4,336,230	3,603,924
\$47,558,224	\$10,200,758	\$10,251,341	\$12,829,354	\$25,116,077	\$5,266,006	\$162,489,000	\$134,642,564	\$115,562,875
256,558	5,000	5,000	0	0	0	256,558	5,000	5,000
0	0	0	1,454,735	0	0	17,208,365	15,541,050	15,345,722
\$47,814,782	\$10,205,758	\$10,256,341	\$14,284,089	\$25,116,077	\$5,266,006	\$179,953,923	\$150,188,614	\$130,913,597
1,607,852	(522,793)	(486,644)	4,800,657	(7,421,642)	271,994	4,554,074	(7,989,892)	(252,061)
\$5,229,572	\$6,837,424	\$6,314,631	\$6,267,439	\$11,068,096	\$3,646,454	\$38,510,677	\$43,064,751	\$35,074,859
\$6,837,424	\$6,314,631	\$5,827,987	\$11,068,096	\$3,646,454	\$3,918,448	\$43,064,751	\$35,074,859	\$34,822,798

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds

	General Fund			Special Revenue Funds		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:						
Taxes	\$40,904,706	\$41,082,500	\$41,700,000	\$0	\$0	\$0
Licenses & permits	735,474	971,050	1,283,300	0	0	0
Intergovernmental	5,450,275	5,262,900	5,137,800	51,392,166	50,490,918	50,896,010
Fines & forfeitures	553,266	617,640	637,700	17,796	12,000	0
Charges for services	1,080,471	1,148,400	1,035,600	4,709,219	3,681,312	3,717,275
Interest	310,364	200,000	230,000	190,425	43,850	45,850
Miscellaneous	175,248	120,180	46,500	308,054	487,397	266,398
Public Enterprise	282,906	273,950	303,500	0	0	0
Subtotal:	\$49,492,710	\$49,676,620	\$50,374,400	\$56,617,660	\$54,715,477	\$54,925,533
Other financial sources:						
Operating transfers in	2,732,072	2,773,725	2,923,806	\$7,088,700	\$7,255,500	\$7,130,100
Capital lease	69,475	0	0	0	0	0
Proceeds from debt	0	0	0	0	400,000	0
Total Financial Sources	\$52,294,257	\$52,450,345	\$53,298,206	\$63,706,360	\$62,370,977	\$62,055,633
Expenditures:						
General government	\$3,733,691	\$4,178,897	\$4,232,549	\$0	\$0	\$0
Development & Engineering	1,486,297	1,581,800	1,649,100	495,568	685,640	448,687
Public safety	20,280,527	22,004,257	22,587,580	69,643	87,405	17,500
Public works	4,415,542	5,146,700	5,287,900	4,272,878	4,716,981	4,683,925
Health and welfare	518,977	607,783	595,810	0	0	0
Culture and recreation	3,113,222	3,237,730	3,260,150	1,367,085	1,479,700	1,479,200
Education	0	0	0	55,004,608	53,144,321	53,998,241
Appropriations	1,332,364	1,313,036	1,338,900	0	0	0
Capital outlay	0	0	0	5,257,296	839,739	229,513
Debt service principal	24,879	23,159	0	460,666	0	0
Debt service int. & other	0	1,778	0	268,179	276,803	236,473
Subtotal:	\$34,905,499	\$38,095,140	\$38,951,989	\$67,195,923	\$61,230,589	\$61,093,539
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	14,747,493	14,538,186	14,340,325	1,006,137	1,002,864	1,005,397
Total Use of Resources:	\$49,652,992	\$52,633,326	\$53,292,314	\$68,202,060	\$62,233,453	\$62,098,936
Net Increase(Decrease) in Fund Balance	2,641,265	(182,981)	5,892	(4,495,700)	137,524	(43,303)
Fund Balance - July 1	\$14,237,095	\$16,878,360	\$16,695,379	\$12,776,571	\$8,280,871	\$8,418,395
Fund Balance - June 30	\$16,878,360	\$16,695,379	\$16,701,271	\$8,280,871	\$8,418,395	\$8,375,092

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
\$0	\$0	\$0	\$4,168,935	\$4,090,365	\$4,075,000	\$45,073,641	\$45,172,865	\$45,775,000
0	0	0	0	0	0	735,474	971,050	1,283,300
116,222	146,100	146,400	2,623,343	10,179,555	0	59,582,006	66,079,473	56,180,210
0	0	0	0	0	0	571,062	629,640	637,700
0	0	0	0	0	0	5,789,690	4,829,712	4,752,875
187,087	100,000	75,000	294,378	13,000	13,000	982,254	356,850	363,850
0	2,684,497	2,782,675	184,148	124,881	0	667,450	3,416,955	3,095,573
0	0	0	0	0	0	282,906	273,950	303,500
\$303,309	\$2,930,597	\$3,004,075	\$7,270,804	\$14,407,801	\$4,088,000	\$113,684,483	\$121,730,495	\$112,392,008
8,687,641	6,752,368	6,765,622	1,419,289	1,533,182	1,450,000	19,927,702	18,314,775	18,269,528
0	0	0	0	0	0	69,475	0	0
40,431,684	0	0	10,394,653	1,753,452	0	50,826,337	2,153,452	0
\$49,422,634	\$9,682,965	\$9,769,697	\$19,084,746	\$17,694,435	\$5,538,000	\$184,507,997	\$142,198,722	\$130,661,536
\$0	\$0	\$0	\$0	\$0	\$0	\$3,733,691	\$4,178,897	\$4,232,549
0	0	0	0	30,000	0	1,981,865	2,297,440	2,097,787
0	0	0	0	0	0	20,350,170	22,091,662	22,605,080
0	0	0	0	0	0	8,688,420	9,863,681	9,971,825
0	0	0	0	0	0	518,977	607,783	595,810
0	0	0	0	0	0	4,480,307	4,717,430	4,739,350
0	0	0	0	0	0	55,004,608	53,144,321	53,998,241
0	0	0	0	0	0	1,332,364	1,313,036	1,338,900
0	0	0	12,147,393	24,388,330	4,552,627	17,404,689	25,228,069	4,782,140
45,090,699	6,355,135	7,095,000	581,479	485,721	502,269	46,157,723	6,864,015	7,597,269
2,467,525	3,845,623	3,156,341	100,482	212,026	211,110	2,836,186	4,336,230	3,603,924
\$47,558,224	\$10,200,758	\$10,251,341	\$12,829,354	\$25,116,077	\$5,266,006	\$162,489,000	\$134,642,564	\$115,562,875
256,558	5,000	5,000	0	0	0	256,558	5,000	5,000
0	0	0	1,454,735	0	0	17,208,365	15,541,050	15,345,722
\$47,814,782	\$10,205,758	\$10,256,341	\$14,284,089	\$25,116,077	\$5,266,006	\$179,953,923	\$150,188,614	\$130,913,597
1,607,852	(522,793)	(486,644)	4,800,657	(7,421,642)	271,994	4,554,074	(7,989,892)	(252,061)
\$5,229,572	\$6,837,424	\$6,314,631	\$6,267,439	\$11,068,096	\$3,646,454	\$38,510,677	\$43,064,751	\$35,074,859
\$6,837,424	\$6,314,631	\$5,827,987	\$11,068,096	\$3,646,454	\$3,918,448	\$43,064,751	\$35,074,859	\$34,822,798

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	General Fund		
	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:			
Taxes	\$40,904,706	\$41,082,500	\$41,700,000
Licenses & permits	735,474	971,050	1,283,300
Intergovernmental	5,450,275	5,262,900	5,137,800
Fines & forfeitures	553,266	617,640	637,700
Charges for services	1,080,471	1,148,400	1,035,600
Interest	310,364	200,000	230,000
Miscellaneous	175,248	120,180	46,500
Public Enterprise	282,906	273,950	303,500
Subtotal:	\$49,492,710	\$49,676,620	\$50,374,400
Other financial sources:			
Operating transfers in	2,732,072	2,773,725	2,923,806
Proceeds from bonds	69,475	0	0
Total Financial Sources	\$52,294,257	\$52,450,345	\$53,298,206
Expenditures:			
General government	\$3,733,691	\$4,178,897	\$4,232,549
Development & Engineering	1,486,297	1,581,800	1,649,100
Public safety	20,280,527	22,004,257	22,587,580
Public works	4,415,542	5,146,700	5,287,900
Health and welfare	518,977	607,783	595,810
Culture and recreation	3,113,222	3,237,730	3,260,150
Education	0	0	0
Appropriations	1,332,364	1,313,036	1,338,900
Capital outlay	0	0	0
Debt service principal	24,879	23,159	0
Debt service int. & other	0	1,778	0
Subtotal:	\$34,905,499	\$38,095,140	\$38,951,989
Other financing uses:			
Operating transfers out	14,747,493	14,538,186	14,340,325
Total Use of Resources:	\$49,652,992	\$52,633,326	\$53,292,314
Net Increase(Decrease) in Fund Balance	2,641,265	(182,981)	5,892
Fund Balance - July 1	14,237,095	16,878,360	16,695,379
Fund Balance - June 30	\$16,878,360	\$16,695,379	\$16,701,271

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,449,880	1,485,000	1,425,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	2,550,678	2,865,000	2,865,000
Interest	25,796	15,000	15,000	18,070	15,000	17,000
Miscellaneous	0	0	0	4,625	0	0
Subtotal:	\$1,475,676	\$1,500,000	\$1,440,000	\$2,573,373	\$2,880,000	\$2,882,000
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$1,074,100	\$1,075,400	\$950,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,475,676	\$1,500,000	\$1,440,000	\$3,647,473	\$3,955,400	\$3,832,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	629,368	759,200	752,975	3,632,330	3,957,781	3,930,950
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	163,383	0	0	134,075	1,600	800
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$792,751	\$759,200	\$752,975	\$3,766,405	\$3,959,381	\$3,931,750
Other financing uses:						
Operating transfers out	440,618	447,145	449,878	10,000	0	0
Total Use of Resources:	\$1,233,369	\$1,206,345	\$1,202,853	\$3,776,405	\$3,959,381	\$3,931,750
Net Increase(Decrease) in Fund Balance	242,307	293,655	237,147	(128,932)	(3,981)	(99,750)
Fund Balance - July 1	\$1,201,879	\$1,444,186	\$1,737,841	\$913,328	\$784,396	\$780,415
Fund Balance - June 30	\$1,444,186	\$1,737,841	\$1,974,988	\$784,396	\$780,415	\$680,665

City of Cleveland, Tennessee
 2019-2021 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Drug Enforcement Trust Fund			2017 Byrne Mem. Justice Asst. Grant		
	2019	2020	2021	2019	2020	2021
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	28,288	10000	10,000	0	0	0
Fines & forfeitures	3,076	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	3,926	100	100	0	0	0
Miscellaneous	10,000	0	8,500	0	0	0
Subtotal:	\$45,290	\$10,100	\$18,600	\$0	\$0	\$0
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$45,290	\$10,100	\$18,600	\$0	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	10,234	17,500	17,500	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	69,934	1,100	1,100	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$80,168	\$18,600	\$18,600	\$0	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$80,168	\$18,600	\$18,600	\$0	\$0	\$0
Net Increase(Decrease) in Fund Balance	(34,878)	(8,500)	0	0	0	0
Fund Balance - July 1	\$186,036	\$151,158	\$142,658	\$0	\$0	\$0
Fund Balance - June 30	\$151,158	\$142,658	\$142,658	\$0	\$0	\$0

City of Cleveland, Tennessee
 2019-2021 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	2018 Byrne Mem. Justice Asst. Grant			School Fund		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	36,481	38,036	0	43,623,115	44,431,078	44,717,030
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	149,879	106,735	106,735
Interest	0	0	0	139,580	13,250	13,250
Miscellaneous	0	0	0	235,421	417,397	187,898
Subtotal:	\$36,481	\$38,036	\$0	\$44,147,995	\$44,968,460	\$45,024,913
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$5,273,600	\$5,432,000	\$5,432,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	400,000	0
Total Financial Sources	\$36,481	\$38,036	\$0	\$49,421,595	\$50,800,460	\$50,456,913
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	36,481	38,036	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	47,965,831	49,567,938	50,148,921
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	4,628,065	400,000	0
Debt service principal	0	0	0	460,666	0	0
Debt service int. & other	0	0	0	268,179	276,803	236,473
Subtotal:	\$36,481	\$38,036	\$0	\$53,322,741	\$50,244,741	\$50,385,394
Other financing uses:						
Operating transfers out	0	0	0	555,519	555,719	555,519
Total Use of Resources:	\$36,481	\$38,036	\$0	\$53,878,260	\$50,800,460	\$50,940,913
Net Increase(Decrease) in Fund Balance	0	0	0	(4,456,665)	0	(484,000)
Fund Balance - July 1	\$0	\$0	\$0	\$8,795,267	\$4,338,602	\$4,338,602
Fund Balance - June 30	\$0	\$0	\$0	\$4,338,602	\$4,338,602	\$3,854,602

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	School Food Services Fund			Library Fund		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,163,456	2,930,306	3,153,280	657,091	673,600	673,600
Fines & forfeitures	0	0	0	0	0	0
Charges for services	1,958,778	645,577	695,540	49,884	64,000	50,000
Interest	840	500	500	2,213	0	0
Miscellaneous	0	0	0	58,008	70,000	70,000
Subtotal:	\$3,123,074	\$3,576,383	\$3,849,320	\$767,196	\$807,600	\$793,600
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$654,000	\$673,600	\$673,600
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$3,123,074	\$3,576,383	\$3,849,320	\$1,421,196	\$1,481,200	\$1,467,200
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	1,367,085	1,479,700	1,479,200
Education	3,260,642	3,576,383	3,849,320	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	43,287	1,500	1,500
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$3,260,642	\$3,576,383	\$3,849,320	\$1,410,372	\$1,481,200	\$1,480,700
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$3,260,642	\$3,576,383	\$3,849,320	\$1,410,372	\$1,481,200	\$1,480,700
Net Increase(Decrease) in Fund Balance	(137,568)	0	0	10,824	0	(13,500)
Fund Balance - July 1	\$878,084	\$740,516	\$740,516	\$519,400	\$530,224	\$530,224
Fund Balance - June 30	\$740,516	\$740,516	\$740,516	\$530,224	\$530,224	\$516,724

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Community Development Block Grant			Metropolitan Planning Organization		
	2019	2020	2021	2019	2020	2021
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	496,169	744,798	739,000	159,551	178,100	178,100
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$496,169	\$744,798	\$739,000	\$159,551	\$178,100	\$178,100
Other financial sources:						
Operating transfers in	\$20,000	\$30,000	\$30,000	\$57,000	\$44,500	\$44,500
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$516,169	\$774,798	\$769,000	\$216,551	\$222,600	\$222,600
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	292,473	463,040	148,887	203,095	222,600	299,800
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	218,552	435,539	226,113	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$511,025	\$898,579	\$375,000	\$203,095	\$222,600	\$299,800
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$511,025	\$898,579	\$375,000	\$203,095	\$222,600	\$299,800
Net Increase(Decrease) in Fund Balance	5,144	(123,781)	394,000	13,456	0	(77,200)
Fund Balance - July 1	\$73,302	\$78,446	(\$45,335)	\$164,037	\$177,493	\$177,493
Fund Balance - June 30	\$78,446	(\$45,335)	\$348,665	\$177,493	\$177,493	\$100,293

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	E-Ticketing Grant			Schools Federal Projects		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	3,778,135	0	0
Fines & forfeitures	14,720	12,000	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$14,720	\$12,000	\$0	\$3,778,135	\$0	\$0
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$14,720	\$12,000	\$0	\$3,778,135	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	22,928	31,869	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	3,778,135	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$22,928	\$31,869	\$0	\$3,778,135	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$22,928	\$31,869	\$0	\$3,778,135	\$0	\$0
Net Increase(Decrease) in Fund Balance	(8,208)	(19,869)	0	0	0	0
Fund Balance - July 1	\$40,077	\$31,869	\$12,000	\$0	\$0	\$0
Fund Balance - June 30	\$31,869	\$12,000	\$12,000	\$0	\$0	\$0

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Recycling Grant			Total Special Revenue Funds		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	51,392,166	50,490,918	50,896,010
Fines & forfeitures	0	0	0	17,796	12,000	0
Charges for services	0	0	0	4,709,219	3,681,312	3,717,275
Interest	0	0	0	190,425	43,850	45,850
Miscellaneous	0	0	0	308,054	487,397	266,398
Subtotal:	\$0	\$0	\$0	\$56,617,660	\$54,715,477	\$54,925,533
Other financial sources:						
Operating transfers in	\$10,000	\$0	\$0	\$7,088,700	\$7,255,500	\$7,130,100
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	400,000	0
Total Financial Sources	\$10,000	\$0	\$0	\$63,706,360	\$62,370,977	\$62,055,633
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	495,568	685,640	448,687
Public safety	0	0	0	69,643	87,405	17,500
Public works	11,180	0	0	4,272,878	4,716,981	4,683,925
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	1,367,085	1,479,700	1,479,200
Education	0	0	0	55,004,608	53,144,321	53,998,241
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	5,257,296	839,739	229,513
Debt service principal	0	0	0	460,666	0	0
Debt service int. & other	0	0	0	268,179	276,803	236,473
Subtotal:	\$11,180	\$0	\$0	\$67,195,923	\$61,230,589	\$61,093,539
Other financing uses:						
Operating transfers out	0	0	0	1,006,137	1,002,864	1,005,397
Total Use of Resources:	\$11,180	\$0	\$0	\$68,202,060	\$62,233,453	\$62,098,936
Net Increase(Decrease) in Fund Balance	(1,180)	0	0	(4,495,700)	137,524	(43,303)
Fund Balance - July 1	\$5,161	\$3,981	\$3,981	\$12,776,571	\$8,280,871	\$8,418,395
Fund Balance - June 30	\$3,981	\$3,981	\$3,981	\$8,280,871	\$8,418,395	\$8,375,092

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Debt Service Fund		
	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	116,222	146,100	146,400
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	187,087	100,000	75,000
Miscellaneous	0	2,684,497	2,782,675
Subtotal:	\$303,309	\$2,930,597	\$3,004,075
Other financial sources:			
Operating transfers in	8,687,641	6,752,368	6,765,622
Proceeds from bonds	40,431,684	0	0
Total Financial Sources	\$49,422,634	\$9,682,965	\$9,769,697
Expenditures:			
General government	\$0	\$0	\$0
Community development	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	0	0	0
Debt service principal	45,090,699	6,355,135	7,095,000
Debt service int. & other	2,467,525	3,845,623	3,156,341
Subtotal:	\$47,558,224	\$10,200,758	\$10,251,341
Other financing uses:			
Pymt to ref. bond escrow	256,558	5,000	5,000
Operating transfers out	0	0	0
Total Use of Resources:	\$47,814,782	\$10,205,758	\$10,256,341
Net Increase(Decrease) in Fund Balance	\$1,607,852	(\$522,793)	(\$486,644)
Fund Balance - July 1	5,229,572	6,837,424	6,314,631
Fund Balance - June 30	\$6,837,424	\$6,314,631	\$5,827,987

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds					
	Sales Tax Capital Projects Fund			Capital Improvement Program		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:						
Taxes	\$4,168,935	\$4,090,365	\$4,075,000	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	2,488,237	9,634,193	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	116,774	13,000	13,000	176,776	0	0
Miscellaneous	0	0	0	184,148	124,881	0
Subtotal:	\$4,285,709	\$4,103,365	\$4,088,000	\$2,849,161	\$9,759,074	\$0
Other financial sources:						
Operating transfers in	0	0	0	1,419,289	1,533,182	1,450,000
Proceeds notes/bonds	0	0	0	10,394,653	1,753,452	0
Total Financial Sources	\$4,285,709	\$4,103,365	\$4,088,000	\$14,663,103	\$13,045,708	\$1,450,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	2,695,223	6,483,688	3,102,627	9,149,989	17,389,280	1,450,000
Debt service principal	581,479	485,721	502,269	0	0	0
Debt service int. & other	100,482	212,026	211,110	0	0	0
Subtotal:	\$3,377,184	\$7,181,435	\$3,816,006	\$9,149,989	\$17,389,280	\$1,450,000
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$3,377,184	\$7,181,435	\$3,816,006	\$9,149,989	\$17,389,280	\$1,450,000
Net Increase(Decrease) in Fund Balance	\$908,525	(\$3,078,070)	\$271,994	\$5,513,114	(\$4,343,572)	\$0
Fund Balance - July 1	\$3,738,529	\$4,647,054	\$1,568,984	\$907,928	\$6,421,042	\$2,077,470
Fund Balance - June 30	\$4,647,054	\$1,568,984	\$1,840,978	\$6,421,042	\$2,077,470	\$2,077,470

City of Cleveland, Tennessee
 2019-2021 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

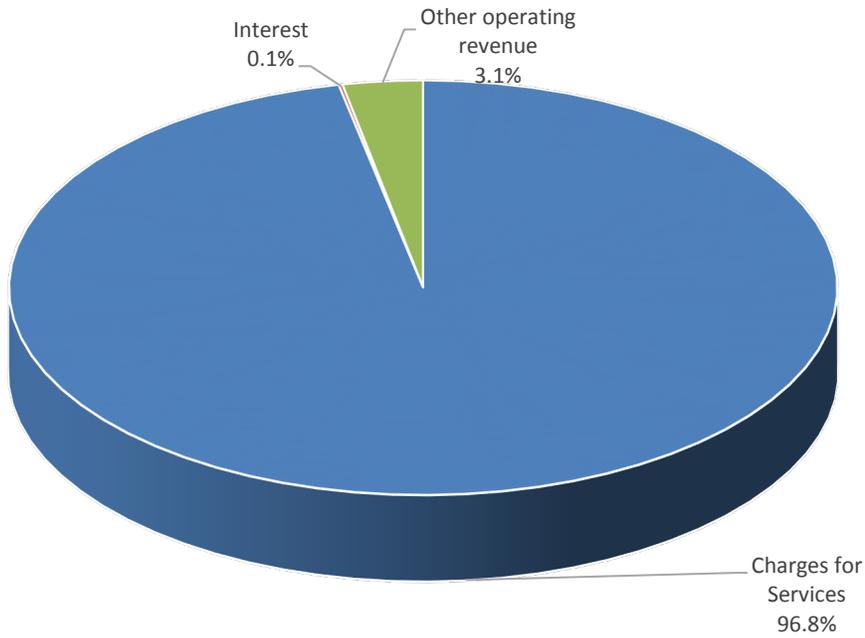
	Capital Project Funds, Continued					
	THDA Home Grant			Greenway Fund		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	135,106	545,362	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$135,106	\$545,362	\$0	\$0	\$0	\$0
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	\$135,106	\$545,362	\$0	\$0	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	30,000	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	135,106	515,362	0	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$135,106	\$545,362	\$0	\$0	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	12,735	0	0
Total Use of Resources:	\$135,106	\$545,362	\$0	\$12,735	\$0	\$0
Net Increase(Decrease) in Fund Balance	\$0	\$0	\$0	(\$12,735)	\$0	\$0
Fund Balance - July 1	\$0	\$0	\$0	\$12,735	\$0	\$0
Fund Balance - June 30	\$0	\$0	\$0	\$0	\$0	\$0

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

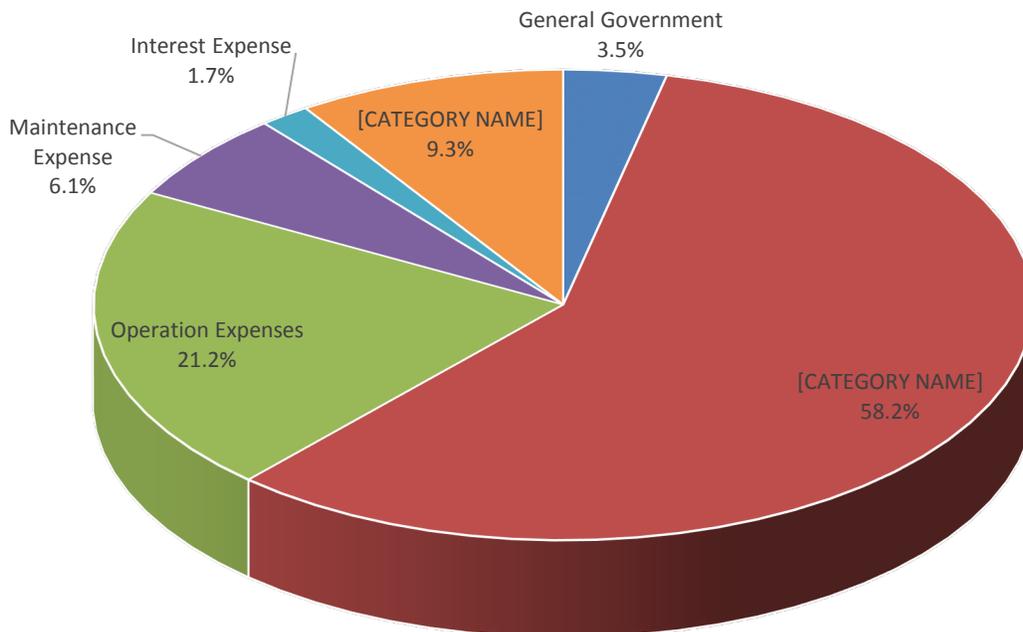
Capital Project Funds, Continued

	Spring Branch Industrial Park Fund			Total Capital Project Funds		
	2019	2020	2021	2019	2020	2021
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$4,168,935	\$4,090,365	\$4,075,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	2,623,343	10,179,555	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	828	0	0	294,378	13,000	13,000
Miscellaneous	0	0	0	184,148	124,881	0
Subtotal:	\$828	\$0	\$0	\$7,270,804	\$14,407,801	\$4,088,000
Other financial sources:						
Operating transfers in	0	0	0	1,419,289	1,533,182	1,450,000
Proceeds notes/bonds	0	0	0	10,394,653	1,753,452	0
Total Financial Sources	\$828	\$0	\$0	\$19,084,746	\$17,694,435	\$5,538,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	30,000	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	167,075	0	0	12,147,393	24,388,330	4,552,627
Debt service principal	0	0	0	581,479	485,721	502,269
Debt service int. & other	0	0	0	100,482	212,026	211,110
Subtotal:	\$167,075	\$0	\$0	\$12,829,354	\$25,116,077	\$5,266,006
Other financing uses:						
Operating transfers out	1,442,000	0	0	1,454,735	0	0
Total Use of Resources:	\$1,609,075	\$0	\$0	\$14,284,089	\$25,116,077	\$5,266,006
Net Increase(Decrease) in Fund Balance	(\$1,608,247)	\$0	\$0	\$4,800,657	(\$7,421,642)	\$271,994
Fund Balance - July 1	\$1,608,247	\$0	\$0	\$6,267,439	\$11,068,096	\$3,646,454
Fund Balance - June 30	\$0	\$0	\$0	\$11,068,096	\$3,646,454	\$3,918,448

City of Cleveland Summary of Proprietary Funds Revenues By Use - FY2021



Expenses By Use - FY2021



City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Operating Revenues:						
Charges for services	\$129,478,158	\$134,084,736	\$132,356,760	\$4,478,181	\$4,177,416	\$5,004,531
Other operating revenues	4,377,554	4,089,042	4,438,361	0	0	0
Total Operating Revenues	\$133,855,712	\$138,173,778	\$136,795,121	\$4,478,181	\$4,177,416	\$5,004,531
Operating Expenses:						
General government	\$0	\$0	\$0	\$4,260,720	\$4,033,490	\$4,647,772
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	79,105,222	80,519,340	76,190,117	0	0	0
Operation expenses	23,601,512	27,639,893	27,828,428	0	0	0
Maintenance expense	8,150,417	7,379,900	8,012,454	0	0	0
Depreciation and amortization	11,290,624	11,624,935	12,125,220	0	0	0
Total Operating Expenses:	\$122,147,775	\$127,164,068	\$124,156,219	\$4,260,720	\$4,033,490	\$4,647,772
Operating Income (Loss)	\$11,707,937	\$11,009,710	\$12,638,902	\$217,461	\$143,926	\$356,759
Nonoperating Revenues (Expenses):						
Interest income	650,157	331,385	198,076	15,894	5,000	5,000
Interest expense	(2,329,325)	(2,372,660)	(2,279,518)	0	0	0
Other income	(52,372)	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	(1,731,540)	(2,041,275)	(2,081,442)	15,894	5,000	5,000
Change In Net Assets Before Capital Contributions and Transfers:	\$9,976,397	\$8,968,435	\$10,557,460	\$233,355	\$148,926	\$361,759
Capital contributions	619,693	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,719,337)	(2,773,725)	(2,923,806)	0	0	0
Change In Net Assets	\$7,876,753	\$6,194,710	\$7,633,654	\$233,355	\$148,926	\$361,759
Est. Net Assets - July 1	141,018,796	148,895,549	155,090,259	565,485	798,840	947,766
Est. Net Assets - June 30	\$148,895,549	\$155,090,259	\$162,723,913	\$798,840	\$947,766	\$1,309,525

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Proprietary Funds

	Total Proprietary Funds		
	2019 Actual	2020 Budgeted	2021 Proposed
Operating Revenues:			
Charges for services	\$133,956,339	\$138,262,152	\$137,361,291
Other operating revenues	\$4,377,554	\$4,089,042	\$4,438,361
Total Operating Revenues	\$138,333,893	\$142,351,194	\$141,799,652
Operating Expenses:			
General government	\$4,260,720	\$4,033,490	\$4,647,772
Public works	0	0	0
Recreation	0	0	0
Power purchased	79,105,222	80,519,340	76,190,117
Operation expenses	23,601,512	27,639,893	27,828,428
Maintenance expense	8,150,417	7,379,900	8,012,454
Depreciation and amortization	11,290,624	11,624,935	12,125,220
Total Operating Expenses:	\$126,408,495	\$131,197,558	\$128,803,991
Operating Income (Loss)	\$11,925,398	\$11,153,636	\$12,995,661
Nonoperating Revenues (Expenses):			
Interest income	666,051	336,385	203,076
Interest expense	(2,329,325)	(2,372,660)	(2,279,518)
Other income	(52,372)	0	0
Total Nonoperating Revenues (Expenses):	(1,715,646)	(2,036,275)	(2,076,442)
Change In Net Assets Before Capital Contributions and Transfers:	\$10,209,752	\$9,117,361	\$10,919,219
Capital contributions	619,693	0	0
Operating transfers in	0	0	0
Operating transfers out	(2,719,337)	(2,773,725)	(2,923,806)
Change In Net Assets	\$8,110,108	\$6,343,636	\$7,995,413
Est. Net Assets - July 1	141,584,281	149,694,389	156,038,025
Est. Net Assets - June 30	\$149,694,389	\$156,038,025	\$164,033,438

City of Cleveland, Tennessee
2019-2021 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Operating Revenues:						
Charges for services	\$101,584,930	\$103,842,327	\$100,183,955	\$26,390,406	\$28,646,709	\$30,577,105
Other operating revenues	1,569,784	1,631,614	1,887,617	2,788,063	2,443,428	2,533,744
Total Operating Revenues	\$103,154,714	\$105,473,941	\$102,071,572	\$29,178,469	\$31,090,137	\$33,110,849
Operating Expenses:						
General and administrative	\$0	\$0	\$0	\$0	\$0	\$0
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	79,105,222	80,519,340	76,190,117	0	0	0
Operation expenses	7,594,078	9,138,204	9,224,230	15,591,214	16,752,102	17,239,288
Maintenance expense	5,146,763	4,917,285	4,889,880	3,003,654	2,462,615	3,122,574
Depreciation and amortization	4,999,886	5,034,211	5,147,276	6,254,197	6,530,724	6,917,944
Total Operating Expenses:	\$96,845,949	\$99,609,040	\$95,451,503	\$24,849,065	\$25,745,441	\$27,279,806
Operating Income (Loss)	\$6,308,765	\$5,864,901	\$6,620,069	\$4,329,404	\$5,344,696	\$5,831,043
Nonoperating Revenues (Expenses):						
Interest income	385,593	179,500	50,674	211,405	149,085	137,402
Interest expense	(634,273)	(628,018)	(534,876)	(1,695,052)	(1,744,642)	(1,744,642)
Other income (expense)	(44,938)	0	0	(7,434)	0	0
Total Nonoperating Revenues (Expenses):	(293,618)	(448,518)	(484,202)	(1,491,081)	(1,595,557)	(1,607,240)
Change in Net Assets Before Contributions and Transfers:	\$6,015,147	\$5,416,383	\$6,135,867	\$2,838,323	\$3,749,139	\$4,223,803
Capital contributions	271,254	0	0	348,439	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,265,314)	(2,310,622)	(2,449,223)	(454,023)	(463,103)	(474,583)
Change in Net Assets	\$4,021,087	\$3,105,761	\$3,686,644	\$2,732,739	\$3,286,036	\$3,749,220
Est. Net Assets, July 1	62,284,397	66,305,484	69,411,245	76,618,536	79,351,275	82,637,311
Est. Net Assets, June 30	\$66,305,484	\$69,411,245	\$73,097,889	\$79,351,275	\$82,637,311	\$86,386,531

City of Cleveland, Tennessee
2019-2021 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds, Continued					
	Stormwater			Total Enterprise Funds		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Operating Revenues:						
Charges for services	\$1,502,822	\$1,595,700	\$1,595,700	\$129,478,158	\$134,084,736	\$132,356,760
Other operating revenues	19,707	14,000	17,000	4,377,554	4,089,042	4,438,361
Total Operating Revenues	\$1,522,529	\$1,609,700	\$1,612,700	\$133,855,712	\$138,173,778	\$136,795,121
Operating Expenses:						
General and administrative	\$0	\$0	\$0	\$0	\$0	\$0
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	0	0	0	79,105,222	80,519,340	76,190,117
Operation expenses	416,220	1,749,587	1,364,910	23,601,512	27,639,893	27,828,428
Maintenance expense	0	0	0	8,150,417	7,379,900	8,012,454
Depreciation and amortization	36,541	60,000	60,000	11,290,624	11,624,935	12,125,220
Total Operating Expenses:	\$452,761	\$1,809,587	\$1,424,910	\$122,147,775	\$127,164,068	\$124,156,219
Operating Income (Loss)	\$1,069,768	(\$199,887)	\$187,790	\$11,707,937	\$11,009,710	\$12,638,902
Nonoperating Revenues (Expenses):						
Interest income	53,159	2,800	10,000	650,157	331,385	198,076
Interest expense	0	0	0	(2,329,325)	(2,372,660)	(2,279,518)
Other income (expense)	0	0	0	(52,372)	0	0
Total Nonoperating Revenues (Expenses):	53,159	2,800	10,000	(1,731,540)	(2,041,275)	(2,081,442)
Change in Net Assets Before Contributions and Transfers:	\$1,122,927	(\$197,087)	\$197,790	\$9,976,397	\$8,968,435	\$10,557,460
Capital contributions	0	0	0	619,693	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	(2,719,337)	(2,773,725)	(2,923,806)
Change in Net Assets	\$1,122,927	(\$197,087)	\$197,790	\$7,876,753	\$6,194,710	\$7,633,654
Est. Net Assets, July 1	2,115,863	3,238,790	3,041,703	141,018,796	148,895,549	155,090,259
Est. Net Assets, June 30	\$3,238,790	\$3,041,703	\$3,239,493	\$148,895,549	\$155,090,259	\$162,723,913

City of Cleveland, Tennessee
2019-2021 Summary of Financial Sources and Uses
Internal Service Funds

	Health Insurance Fund			Total Internal Service Fund		
	2019 Actual	2020 Budgeted	2021 Proposed	2019 Actual	2020 Budgeted	2021 Proposed
Operating Revenues:						
Charges for services	\$4,478,181	\$4,177,416	\$5,004,531	\$4,478,181	\$4,177,416	\$5,004,531
Other operating revenues	0	0	0	\$0	\$0	\$0
Total Operating Revenues	\$4,478,181	\$4,177,416	\$5,004,531	\$4,478,181	\$4,177,416	\$5,004,531
Operating Expenses:						
General government	\$4,260,720	\$4,033,490	\$4,647,772	\$4,260,720	\$4,033,490	\$4,647,772
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	0	0	0	0	0	0
Operation expenses	0	0	0	0	0	0
Maintenance expense	0	0	0	0	0	0
Depreciation and amortization	0	0	0	0	0	0
Total Operating Expenses:	\$4,260,720	\$4,033,490	\$4,647,772	\$4,260,720	\$4,033,490	\$4,647,772
Operating Income (Loss)	\$217,461	\$143,926	\$356,759	\$217,461	\$143,926	\$356,759
Nonoperating Revenues (Expenses):						
Interest income	15,894	5,000	5,000	15,894	5,000	5,000
Interest expense	0	0	0	0	0	0
Other income	0	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	15,894	5,000	5,000	15,894	5,000	5,000
Change In Net Assets Before Capital Contributions and Transfers:	\$233,355	\$148,926	\$361,759	\$233,355	\$148,926	\$361,759
Capital contributions	0	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0
Change In Net Assets	\$233,355	\$148,926	\$361,759	\$233,355	\$148,926	\$361,759
Est. Net Assets - July 1	565,485	798,840	947,766	565,485	798,840	947,766
Est. Net Assets - June 30	\$798,840	\$947,766	\$1,309,525	\$798,840	\$947,766	\$1,309,525

City of Cleveland, Tennessee
 2019-2021 Summary of Financial Sources and Uses
 Fiduciary Funds by Fund Type

	Meiler Estate Animal Shelter Nonexpendable Trust Fund		
	2019	2020	2021
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	0	0	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	5,230	6,700	500
Miscellaneous	0	0	0
Subtotal:	\$5,230	\$6,700	\$500
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$5,230	\$6,700	\$500
Expenditures:			
General government	\$0	\$0	\$0
Community Development	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$0	\$0	\$0
Other financing uses:			
Operating transfers out	0	0	0
Total Use of Resources:	\$0	\$0	\$0
Net Increase(Decrease) in Fund Balance	5,230	6,700	500
Fund Balance - July 1	\$476,419	\$481,649	\$488,349
Fund Balance - June 30	\$481,649	\$488,349	\$488,849

FUND DESCRIPTION MATRIX

Department/Agency	GOVERNMENTAL			PROPRIETARY		FIDUCIARY
	General Fund	Capital Projects	Other Govt.	Internal Service Fund	Enterprise Funds	Trust Funds
City Departments						
Administration	x	x		x		
Finance	x			x		
Information Technology	x			x		
Animal Control	x		x	x		x
Development and Engineering Services	x	x	x	x		
Fire	x	x		x		
Fleet	x			x		
Legislative and Judicial	x			x		
Parks and Recreation	x	x	x	x		
Police	x	x	x	x		
Public Works	x	x	x	x		
Regional Jetport	x	x	x	x		
Other Agencies						
City Schools	x	x				
Cleveland/Bradley Public Library	x			x		
Stormwater				x	x	
Cleveland Utilities					x	

This table illustrates the funds each Department and Agency is a part of in the budget.



CLEVELAND
TENNESSEE

EST. 1842

FY2021 Annual Budget

ORDINANCE NO: 2020-10

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE CITY OF CLEVELAND, TENNESSEE.

BE IT ORDAINED by the City of Cleveland as follows:

Whereas, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance including a financial plan with at least the information required by that state statute;

Whereas, Section 6-22-124, Tennessee Code Annotated, requires the city council to adopt an appropriation ordinance including all funds before the first day of the fiscal year;

Whereas, the budget process is one of the most important activities undertaken by governments for the public welfare. With the budget process being used to make program, service and capital decisions and allocate scarce resources to programs, services and capital;

Whereas, the financial plan developed in this process being the document to communicate the plan the City of Cleveland has decided to implement for the coming fiscal year;

SECTION 1: **REVENUES.** That the City of Cleveland estimates anticipated revenues of the municipality from all sources including current and delinquent taxes, nontax revenues, and proceeds from the sale of debt to be \$272,664,764. All of these sources are available for appropriation.

Anticipated Revenues	2018-2019 <u>(ACTUAL)</u>	2019-2020 <u>(ESTIMATED)</u>	2020-2021 <u>PROPOSED</u>
Revenues:			
General Fund	\$49,492,710	\$49,676,620	\$50,374,400
Special Revenue Funds:			
Solid Waste Management	2,573,373	2,880,000	2,882,000
State Street Aid	1,475,676	1,500,000	1,440,000
General Purpose School	44,147,995	44,968,460	45,024,913
Schools Food Service	3,123,074	3,576,383	3,849,320
Cleveland Public Library	767,196	807,600	793,600
Drug Enforcement	45,290	10,100	18,600
2017 Byrne Mem. Justice Asst. Grant	0	0	0
2018 Byrne Mem. Justice Asst. Grant	36,481	38,036	0
Community Dev. Block Grant	496,169	744,798	739,000
E-Ticketing	14,720	12,000	0
Recycling Grant	0	0	0
Schools Federal Projects	3,778,135	0	0
Metropolitan Planning Organization	159,551	178,100	178,100
Debt Service	303,309	2,930,597	3,004,075

Anticipated Revenues, cont'd:	2018-2019 (ACTUAL)	2019-2020 (ESTIMATED)	2020-2021 PROPOSED
Revenues:			
Capital Projects Funds:			
THDA Home Grant	135,106	545,362	0
Greenway Fund	0	0	0
Capital Improvements Program	2,849,161	9,759,074	0
Sales Tax Capital Projects Fund	4,285,709	4,103,365	4,088,000
Spring Branch Industrial Park Fund	828	0	0
Enterprise Funds:			
Stormwater Management	1,575,688	1,612,500	1,622,700
Cleveland Utilities Electric Division	103,540,307	105,653,441	102,122,246
Cleveland Utilities Water/Wastewater Division	29,389,874	31,239,222	33,248,251
Trust Funds:			
Meiler Trust Fund	5,230	6,700	500
Internal Service Fund:			
Fleet Management	0	0	0
Health Insurance Trust Fund	4,494,075	4,182,416	5,009,531
Total Revenues	252,689,657	264,424,774	254,395,236
Other financial sources			
Operating transfers in:			
General Fund:	2,732,072	2,773,725	2,923,806
Special Revenue Funds:			
Solid Waste Management	1,074,100	1,075,400	950,000
State Street Aid	0	0	0
General Purpose School	5,273,600	5,432,000	5,432,000
Cleveland Public Library	654,000	673,600	673,600
Community Dev. Block Grant	20,000	30,000	30,000
Recycling Grant	10,000	0	0
Metropolitan Planning Organization	57,000	44,500	44,500
Debt Service	8,687,641	6,752,368	6,765,622
Capital Projects Funds:			
Capital Improvement Program	1,419,289	1,533,182	1,450,000
Greenway Fund	0	0	0
Enterprise Funds:			
Stormwater Management	0	0	0
Total Operating Transfer In:	\$19,927,702	\$18,314,775	\$18,269,528

Anticipated Revenues	2018-2019 (ACTUAL)	2019-2020 (ESTIMATED)	2020-2021 PROPOSED
Other financial sources:			
Operating transfers in, cont'd:			
Capital Contributions			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	271,254	0	0
Cleveland Utilities Water/Wastewater Division	348,439	0	0
Internal Service Funds:			
Health Insurance Trust	0	0	0
Total Capital Contributions:	619,693	0	0
Bond & Note Proceeds and Capital Lease			
General Fund	69,475	0	0
General Purpose School Fund	0	400,000	0
Capital Improvement Program	10,394,653	1,753,452	0
Spring Branch Industrial Park	0	0	0
Debt Service	40,431,684	0	0
Total Bond & Note Proceeds:	\$50,895,812	\$2,153,452	\$0
Total Other Financing Sources	\$71,443,207	\$20,468,227	\$18,269,528
Total Revenues and Other Financing Sources	\$324,132,864	\$284,893,001	\$272,664,764

Details of these revenues and other financing sources are shown in the City of Cleveland's budget document by fund.

SECTION 2: **APPROPRIATIONS.**

That the City of Cleveland appropriates from these anticipated revenues and unexpended and unencumbered funds the following:

Expenditures	2018-2019 (ACTUAL)	2019-2020 (ESTIMATED)	2020-2021 PROPOSED
General Fund	\$34,905,499	\$38,095,140	\$38,951,989
Special Revenue Funds:			
Solid Waste Management	3,766,405	3,959,381	3,931,750
State Street Aid	792,751	759,200	752,975
General Purpose School	53,322,741	50,244,741	50,385,394
Schools Food Service	3,260,642	3,576,383	3,849,320
Cleveland Public Library	1,410,372	1,481,200	1,480,700
Drug Enforcement	80,168	18,600	18,600
2017 Byrne Mem. Justice Asst. Grant	0	0	0
2018 Byrne Mem. Justice Asst. Grant	36,481	38,036	0
Community Dev. Block Grant	511,025	898,579	375,000
E Ticketing	22,928	31,869	0
Recycling Grant	11,180	0	0
Schools Federal Project	3,778,135	0	0
Metropolitan Planning Organization	203,095	222,600	299,800
Debt Service	47,558,224	10,200,758	10,251,341
Capital Projects Funds:			
THDA Home Grant	135,106	545,362	0
Greenway Fund	0	0	0
Capital Improvements Program	9,149,989	17,389,280	1,450,000
Sales Tax Capital Projects Fund	3,377,184	7,181,435	3,816,006
Spring Branch Industrial Park Fund	167,075	0	0
Enterprise Funds:			
Stormwater Management	452,761	1,809,587	1,424,910
Cleveland Utilities Electric Division	96,845,949	99,609,040	95,451,503
Cleveland Utilities Water/Wastewater Division	24,849,065	25,745,441	27,279,806
Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Internal Service Fund:			
Health Insurance Trust Fund	4,260,720	4,033,490	4,647,772
Total Expenditures	288,897,495	265,840,122	244,366,866
	2018-2019 (ACTUAL)	2019-2020 (ESTIMATED)	2020-2021 PROPOSED
Nonoperating Revenues (Expenses)			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	(679,211)	(628,018)	(534,876)
Cleveland Utilities Water/Wastewater Division	(1,702,486)	(1,744,642)	(1,744,642)
Debt Service	(256,558)	(5,000)	(5,000)
Internal Service Fund:			
Health Insurance Trust Fund	0	0	0
Total Nonoperating Revenues (Expenses)	(2,638,255)	(2,377,660)	(2,284,518)

Other Financing Uses	2018-2019 (ACTUAL)	2019-2020 (ESTIMATED)	2020-2021 PROPOSED
Operating Transfers Out			
General Fund	14,747,493	14,538,186	14,340,325
Special Revenue Funds:			
Solid Waste Management	10,000	0	0
State Street Aid	440,618	447,145	449,878
General Purpose School	555,519	555,719	555,519
Schools Federal Project	0	0	0
Capital Projects Funds:			
Capital Improvements Program	0	0	0
Spring Branch Industrial Park Fund	1,442,000	0	0
Greenway Fund	12,735	0	0
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	2,265,314	2,310,622	2,449,223
Cleveland Utilities Water/Wastewater Division	454,023	463,103	474,583
Internal Service Fund:			
Health Insurance Trust	0	0	0
Nonexpendable Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Total Operating Transfers Out	19,927,702	18,314,775	18,269,528
Total Other Financing Uses	22,565,957	20,692,435	20,554,046
Total Expenditures and Other Financing Uses	311,463,452	286,532,557	264,920,912

Details of these appropriated expenditures are shown in the City of Cleveland's budget document by fund.

Increase (Use) of Fund Balance or Net Assets	2018-2019 (ACTUAL)	2019-2020 (ESTIMATED)	2020-2021 PROPOSED
General Fund	2,641,265	(182,981)	5,892
Special Revenue Funds:			
Solid Waste Management	(128,932)	(3,981)	(99,750)
State Street Aid	242,307	293,655	237,147
General Purpose School	(4,456,665)	0	(484,000)
Schools Food Service	(137,568)	0	0
Cleveland Public Library	10,824	0	(13,500)
Drug Enforcement	(34,878)	(8,500)	0
2017 Byrne Mem. Justice Asst. Grant	0	0	0
2018 Byrne Mem. Justice Asst. Grant	0	0	0

Increase (Use) of Fund Balance or Net Assets	2018-2019 (ACTUAL)	2019-2020 (ESTIMATED)	2020-2021 PROPOSED
Special Revenue Funds cont'd:			
Community Development Block Grant	5,144	(123,781)	394,000
E Ticketing	(8,208)	(19,869)	0
Recycling Grant	(1,180)	0	0
Schools Federal Project	0	0	0
Metro. Planning Organization (MPO)	13,456	0	(77,200)
Debt Service	1,607,852	(522,793)	(486,644)
Capital Projects Funds:			
Capital Improvements Program	5,513,114	(4,343,572)	0
THDA Home Grant	0	0	0
Greenway Fund	(12,735)	0	0
Sales Tax Capital Projects Fund	908,525	(3,078,070)	271,994
Spring Branch Industrial Park Fund	(1,608,247)	0	0
Enterprise Funds:			
Stormwater Management	1,122,927	(197,087)	197,790
Cleveland Utilities Electric Division	4,021,087	3,105,761	3,686,644
Cleveland Utilities Water/Wastewater Division	2,732,739	3,286,036	3,749,220
Internal Service Fund:			
Fleet Management	0	0	0
Trust Funds:			
Meiler Estate Trust Fund	5,230	6,700	500
Health Insurance Trust Fund	233,355	148,926	361,759
Total Incr. (Use) of Fund Balance or Net Assets	12,669,412	(1,639,556)	7,743,852

SECTION 3: **STATEMENT OF BALANCE/DEFICIT.** At end of the current fiscal year, the City of Cleveland estimates that it will use none of its \$16,878,360 General Fund fund balance and \$486,644 of the \$6,837,424 Debt Service fund balance.

SECTION 4: **CAPITAL IMPROVEMENT PROGRAM.** During the coming fiscal year the City of Cleveland has planned for capital projects and proposed capital projects for future implementation and has included a statement listing these capital projects and the sources of financing these projects.

SECTION 5: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

First Reading: April 27, 2020

Final Reading: May 11, 2020

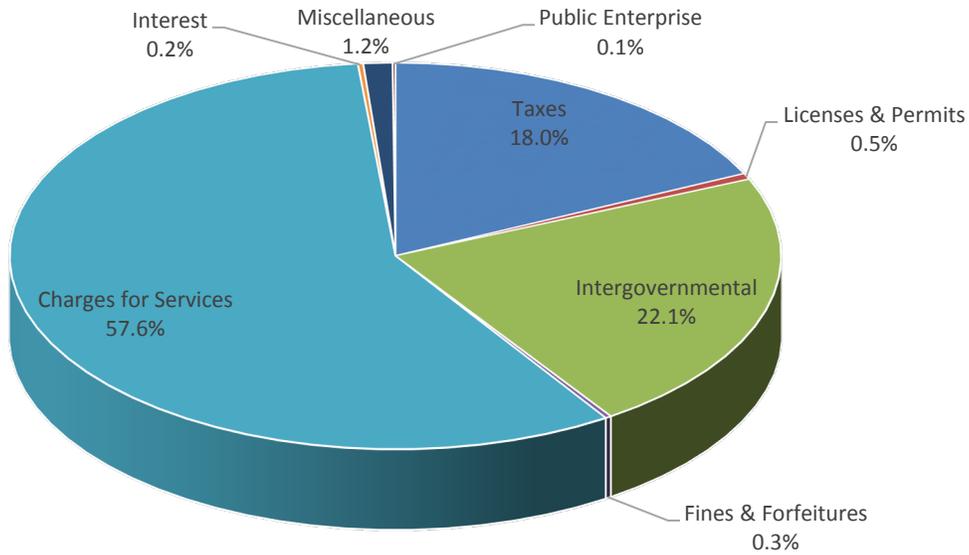
APPROVED AS TO FORM:

City Attorney

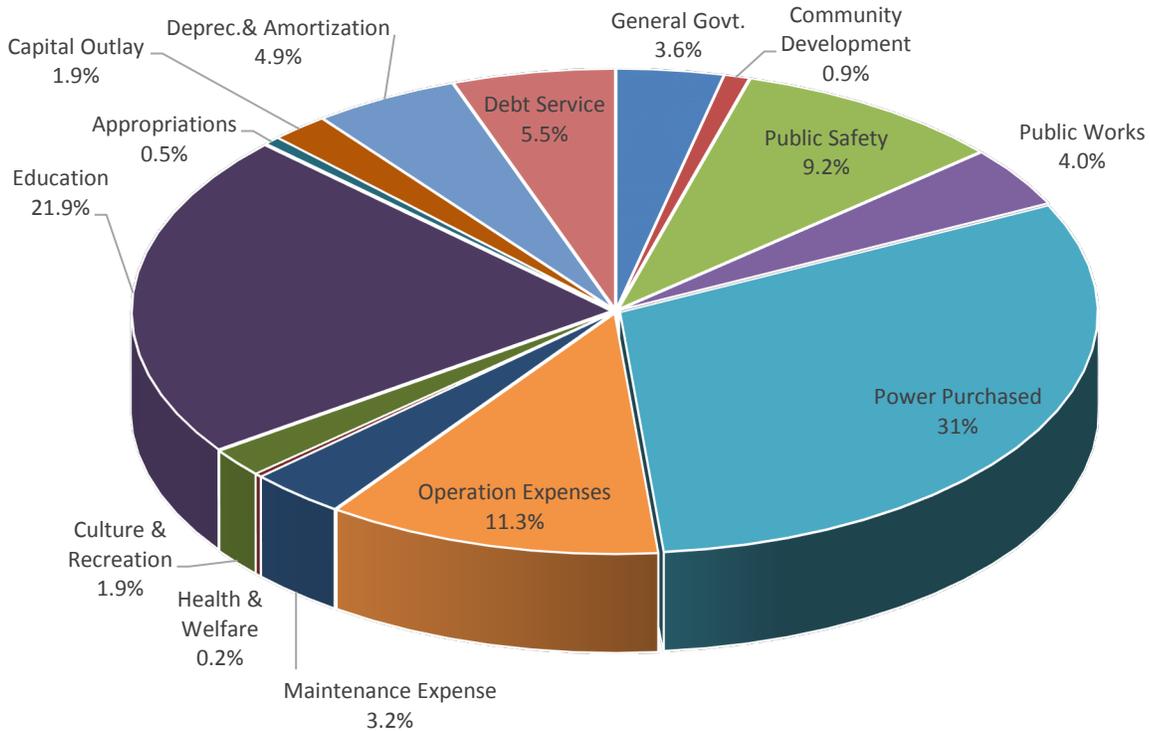
Mayor

City Clerk

City of Cleveland Summary of All Funds Revenues By Source - FY2021



Expenditures and Expenses By Use - FY2021



ORDINANCE NO: 2020-09

TAX ORDINANCE – YEAR 2020

AN ORDINANCE TO PROVIDE AND FIX FOR THE CITY OF CLEVELAND, TENNESSEE, FOR THE YEAR 2020, AND SUBSEQUENT YEARS, THE TAX RATE ON ALL PROPERTY, BOTH REAL AND PERSONAL; TO PROVIDE A BUSINESS TAX; TO PROVIDE FOR A SPECIAL FRANCHISE PRIVILEGE TAX, IN ACCORDANCE WITH AND AS SET FORTH IN THE “BUSINESS TAX ACT” KNOWN AS CHAPTER 387 OF THE PUBLIC ACTS OF 1971, PASSED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, WITHIN THE CORPORATE LIMITS OF THE CITY OF CLEVELAND, AND TO FIX A PENALTY FOR ANY PERSON, FIRM OR CORPORATION EXERCISING ANY SUCH VOCATION, OCCUPATION OR BUSINESS WITHIN SAID CITY OF CLEVELAND WITHOUT FIRST PAYING SAID TAX.

SECTION 1. BE IT ORDAINED by the City Council of the City of Cleveland, Tennessee, that the tax levy on all property, both real and personal, for the year 2020, and each subsequent year thereafter be, and is, \$2.06 on each One Hundred Dollars (\$100.00) of assessed valuation.

SECTION 2. BE IT FURTHER ORDAINED by the City Council of the City of Cleveland, Tennessee, that all persons, firms and corporations engaged in any location, occupation or business within the corporate limits of said City shall pay a business tax to the City of Cleveland equal to and in the same amount as the business tax prescribed to be paid by such person, firm or corporation under the terms and provisions of the “Business Tax Act”, known and designated as Chapter 387 of the Public Acts of 1971, as passed by the aforesaid Act hereto attached, read and understood by the said City Council, and made a part of this Ordinance; and the rate of taxes on such business is made a part hereof as fully as if the same were incorporated in full herein; and the rate of taxes on such privilege and privileges named in said Act for retail businesses shall be as follows:

Class 1A	1/10 of 1% retail 1/40 of 1% wholesale
Class 1B	1/10 of 1% retail 3/80 of 1% wholesale
Class 1C	1/10 of 1% retail 3/80 of 1% wholesale
Class 1D	1/20 of 1%
Class 2	3/20 of 1% retail 3/80 of 1% wholesale
Class 3	3/16 of 1% retail 3/80 of 1% wholesale
Class 4	1/10 of 1%

and the taxes shall be paid to the City Clerk as provided by law and Ordinances for the collection of all revenues for the City of Cleveland, Tennessee.

SECTION 3. BE IT FURTHER ORDAINED by the City Council of the City of Cleveland, Tennessee, that there is also levied a special franchise privilege tax, in accordance with the provisions of Chapter 311 of the Public Acts of the 85th General Assembly of the State of Tennessee, on all public utility corporations, domestic and foreign, and which do business, own property, or operate as a public utility in the City of Cleveland, Tennessee. The base of such tax shall be determined as set forth in Chapter 311 aforesaid. The rate of said tax shall be \$2.06 for each one hundred dollars (\$100.00) of assessed valuation.

SECTION 4. BE IT FURTHER ORDAINED by the City Council of the City of Cleveland, Tennessee, that it shall be unlawful for any person, firm or corporation to exercise the privileges set forth and referred to in this Ordinance before complying with the provisions of the Ordinance, and anyone exercising any of the forgoing privileges without paying the tax prescribed shall be guilty of a misdemeanor and liable to a fine on conviction of not less than \$5.00, nor more than \$50.00, for each such privilege which is exercised without a license, to be imposed by the City Judge of the City of Cleveland.

SECTION 5. BE IT FURTHER ORDAINED by the City Council of the City of Cleveland, Tennessee, that if any Section or part of this Ordinance shall be declared invalid or unenforceable, the invalidity of such Section or part shall not otherwise affect its validity but the remaining Sections or parts of this Ordinance shall be enforced without regard to the Section or part declared to be invalid.

SECTION 6. BE IT FURTHER ORDAINED by the City Council of the City of Cleveland, Tennessee, that all Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed; however, this Ordinance shall not be the exclusive means of taxation within the City of Cleveland, Tennessee, but is in addition to any other valid Ordinances in existence at the present time by which the City may collect a tax or taxes, and this Ordinance shall take effect from and after its passage, the public welfare of the City of Cleveland requiring it.

Signed in Open Meeting:

Councilman McKenzie

Kevin Brooks, Mayor

Councilman Estes

ATTEST:

Councilman Cassada

Shawn McKay, City Clerk

Councilman May

APPROVED AS TO FORM:

Councilman Hughes

John F. Kimball, City Attorney

Councilman Webb

Vice Mayor Johnson

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2021**

Loan Type	Loan Name	Authorized and Unissued at 6/30/20	Amount Outstanding at 6/30/20	Payment Fund	Principal	Interest	Total Debt Service
FY2021 Debt Requirement Excluding Cleveland Utilities							
Loan Agreements:							
	Loan - 2008 TMBF-County	0	948,000	County's General Fund	99,000	47,400	146,400
	2009 QSCB	0	1,607,489	School Fund	259,577	67,184	326,761
	Loan - 2012 TMBF-Whirlpool	0	543,000	General Fund	69,000	21,720	90,720
	Loan - 2012 TMBF-LIC	0	1,119,000	School Fund	82,000	23,835	105,835
	Loan - 2012 TMBF-Airport Terminal Bldg.	0	815,000	Airport	103,000	32,600	135,600
	Loan - 2012 TMBF-Spring Branch Ind Pk	0	3,632,000	General Fund	394,000	145,280	539,280
	Loan - 2015 TMBF Raider Arena	0	4,628,000	General Fund	285,000	138,840	423,840
	Loan - 2016 TMBF Airport - Hangars	0	861,000	Airport	48,000	25,830	73,830
	2017 Capital Bank Corporation	0	4,580,000	General Fund	222,000	105,022	327,022
	Loan- 2017 Spring Branch	0	2,792,000	General Fund	110,000	106,469	216,469
	Loan- 2018 Candy's Creek Elem	0	9,135,000	General Fund	365,000	331,638	696,638
	2018 ESG Equip/Facility Improv	0	7,610,323	School Fund	320,537	240,030	560,566
	Total Loan Agreements:	\$ -	\$ 38,270,812		\$ 2,357,114	\$ 1,285,847	\$3,642,961
General Obligation Bonds:							
	Gen Improv. Bonds -						
	2015 TMBF-Refunding	0	4,276,000	General Fund	653,900	77,823	731,723
				State St. Aid	352,100	41,905	394,005
	2016 TMBF-Refunding	0	3,391,000	General Fund	125,777	40,706	166,483
				School Fund	203,223	65,771	268,994
	2019 Refunding	0	33,335,000	General Fund	1,521,000	1,395,471	2,916,471
				State St. Aid	45,000	10,873	55,873
				Airport	194,000	93,594	287,594
	Total Gen. Oblig. Bonds:	\$ -	\$ 41,002,000		\$ 3,095,000	\$ 1,726,143	\$ 4,821,143
	Total Long-term Debt Excluding Cleveland Utilities	\$ -	\$ 79,272,812		\$ 5,452,114	\$ 3,011,990	\$ 8,464,104

FY2021 Debt Requirement for Cleveland Utilities

Loan Type	Loan Name	Authorized and Unissued at 6/30/20	Amount Outstanding at 6/30/20	Payment Fund	Principal	Interest	Total Debt Service
Tax and Revenue Refunding Bonds :							
	Series 2014-Refunding	0	3,815,000	Water/Sewer	440,000	124,028	564,028
	Series 2016-B Refunding	0	754,626	Electric	44,355	23,695	68,050
	Series 2016-B Refunding	0	5,625,374	Water/Sewer	330,645	176,637	507,282
	Series 2019 Refunding	0	2,105,000	Electric	455,000	83,625	538,625
	Series 2019 Refunding	0	5,875,000	Water	1,110,000	240,350	1,350,350
	Series 2019 Refunding	0	3,905,000	Sewer	740,000	154,700	894,700
	Total Tax & Revenue Refunding Bonds:	\$ -	\$ 22,080,000		\$ 3,120,000	\$ 803,035	\$ 3,923,035

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2021**

Loan Type	Loan Name	Authorized and Unissued at 6/30/20	Amount Outstanding at 6/30/20	Payment Fund	Principal	Interest	Total Debt Service
FY2021 Debt Requirement for Cleveland Utilities							
Tax and Revenue Bonds:							
	Series 2010	0	3,575,000	Electric	325,000	115,131	\$ 440,131
	Series 2010	0	1,425,000	Water	110,000	46,421	\$ 156,421
	Series 2018B	0	2,310,000	Electric	80,000	96,075	\$ 176,075
	Series 2018B	0	3,225,000	Water	115,000	133,875	\$ 248,875
	Total Tax and Revenue Bonds:	\$ -	\$ 10,535,000		\$ 630,000	\$ 391,502	\$ 1,021,502
Tax and Revenue Loan:							
	Series 2012 TMBF	0	\$ 2,250,000	Water	\$ 187,500	\$ 90,000	\$ 277,500
	Series 2012 TMBF-Spring Branch	0	\$ 1,194,001	Electric	\$ 131,333	\$ 48,427	\$ 179,760
	Series 2014 TMBF	0	\$ 2,537,500	Electric	\$ 181,250	\$ 101,500	\$ 282,750
	Series 2014 TMBF	0	\$ 1,925,000	Water	\$ 137,500	\$ 77,000	\$ 214,500
	Series 2015 TMBF	0	\$ 2,121,000	Electric	\$ 130,000	\$ 24,604	\$ 154,604
	Series 2015 TMBF	0	\$ 2,314,000	Water	\$ 142,000	\$ 69,420	\$ 211,420
	New Loan	2,500,000	0	Electric	0	87,500	\$ 87,500
	Total Tax & Revenue Loan:	\$ 2,500,000	\$ 12,341,501		\$ 909,583	\$ 498,451	\$ 1,408,034
State Revolving Fund Loan:							
	SRF Loan	0	\$ 394,983	Sewer	\$ 33,666	\$ 8,010	\$ 41,676
	ARRA Loan	0	\$ 78,996	Sewer	\$ 6,733	\$ 1,602	\$ 8,335
	SRF-CWO 319	0	\$ 1,167,196	Sewer	\$ 63,900	\$ 13,092	\$ 76,992
	SRF-CWP 320	0	\$ 7,619,686	Sewer	\$ 371,772	\$ 85,668	\$ 457,440
	2014 DG2 14-151	0	\$ 1,593,114	Water	\$ 92,556	\$ 23,256	\$ 115,812
	2015 CG4 15-349	0	\$ 1,909,860	Water	\$ 107,412	\$ 25,680	\$ 133,092
	2016 DWF 16-172	0	\$ 2,528,272	Water	\$ 132,324	\$ 27,396	\$ 159,720
	2017 CG3 17-379	0	\$ 88,669	Water	\$ 4,968	\$ 756	\$ 5,724
	2017 DWS 17-192	0	\$ 755,898	Water	\$ 34,908	\$ 11,856	\$ 46,764
	2017 DWF 17-193	0	\$ 183,848	Water	\$ 8,520	\$ 2,880	\$ 11,400
	2017 DWF 18-205	0	\$ 404,696	Water	\$ 19,272	\$ 5,184	\$ 24,456
	2018 CW6 18-415	\$ 17,548	\$ 922,096	Sewer	\$ 39,876	\$ 12,540	\$ 52,416
	2018 18-416	\$ 238,610	\$ 346,644	Sewer	\$ 16,812	\$ 5,292	\$ 22,104
	2018 18-417	\$ 5,893,804	\$ 4,106,196	Sewer	\$ 442,320	\$ 141,156	\$ 583,476
	2019 19-431	\$ 1,771,000	0	Sewer	\$ 71,688	\$ 19,464	\$ 91,152
	New Loan	\$ 2,500,000	0	Sewer	0	\$ 87,500	\$ 87,500
	New Loan	\$ 6,000,000	0	Water	0	\$ 210,000	\$ 210,000
	Total State Revolving Fund Loan:	\$ 16,420,962	\$ 22,100,154		\$ 1,446,727	\$ 681,332	\$ 2,128,059
Total Long-term Debt-Cleveland Utilities		\$ 18,920,962	\$ 67,056,655		\$ 6,106,310	\$ 2,374,320	\$ 8,480,630

Combined Debt Requirement for FY2021

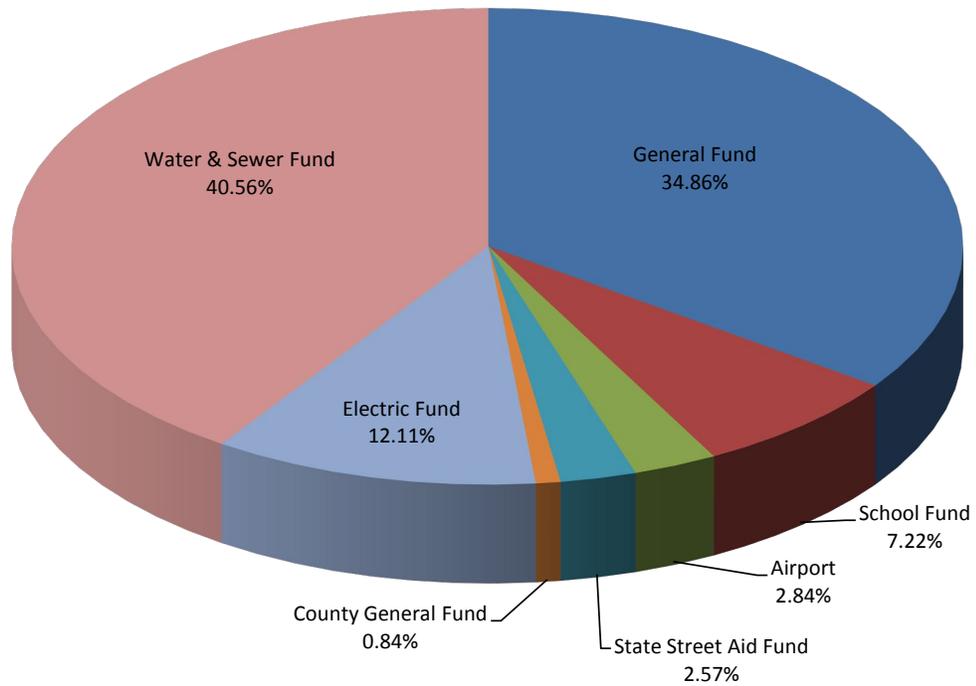
Loan Type	Loan Name	Authorized and Unissued at 6/30/20	Amount Outstanding at 6/30/20	Principal	Interest	Total Debt Service
Loan Agreements		0	38,270,812	2,357,114	1,285,847	3,642,961
General Obligation Bonds		0	41,002,000	3,095,000	1,726,143	4,821,143
Tax & Revenue Refunding Bonds		0	22,080,000	3,120,000	803,035	3,923,035
Tax & Revenue Bonds		0	10,535,000	630,000	391,502	1,021,502
Tax & Revenue Loan		2,500,000	12,341,501	909,583	498,451	1,408,034
State Revolving Fund Loan		16,420,962	22,100,154	1,446,727	681,332	2,128,059
Combined Debt Requirement:		\$ 18,920,962	\$ 146,329,467	\$ 11,558,424	\$ 5,386,310	\$16,944,734

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2021**

FY2021 Debt Service By Fund:

Fund	Debt Service		
	Principal	Interest	Service
General Fund	3,745,677	2,362,969	6,108,646
School Fund	865,337	396,819	1,262,156
State Street Aid Fund	397,100	52,778	449,878
Airport	345,000	152,024	497,024
Electric Fund	1,346,938	580,557	1,927,495
Water & Sewer Fund	5,214,372	1,877,388	7,091,760
County General Fund	99,000	47,400	146,400
Total:	\$ 12,013,424	\$ 5,469,935	\$ 17,483,359

Debt Service by Fund



RESOLUTION
CITY OF CLEVELAND
APPROPRIATION RESOLUTION

WHEREAS, the City of Cleveland recognizes that its citizens have various needs which must be addressed; and

WHEREAS, the municipal government has neither the expertise or manpower to assist its citizens with all their special needs; and

WHEREAS, several not-for-profit organizations have been established over the years to help the citizens with their special needs; and

WHEREAS, the enclosed organizations have demonstrated, through their financial statements and by reputation, to be of service in enhancing the quality of life in this area;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Cleveland, Tennessee that these contributions be made for FY 2020-2021:

Adopted this 11th day of May, 2020.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

	FUND 110-GENERAL FUND	DEPT-51500- APPROPRIATIONS				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Operating expenditures:						
General government:						
700	JOINTLY FUNDED	0	5,376	5,376	15,000	0
701	CLEVE/BRAD REG MUSEUM	42,300	42,300	42,300	42,300	42,300
703	MUNICIPAL LEAGUE DUES	9,102	10,000	10,000	10,200	10,200
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	8,670	8,000	8,000	8,000	8,000
706	MAINSTREET CLEVELAND	25,000	25,000	25,000	25,000	25,000
707	CEMETERY ASSOCIATION (50%)	10,000	10,000	10,000	10,000	10,000
708	COURTS COMMUNITY SVC (50%)	56,373	59,400	59,400	59,400	59,400
709	KEEP AMERICA BEAUTIFUL(50%)	28,200	28,200	28,200	28,200	28,200
710	JUVENILE COURT MATCH	1,100	1,100	1,100	1,100	1,100
711	UNITED WAY SUPPORTERS	1,000	1,000	1,000	1,000	1,000
712	SETHRA-TRANSIT	135,000	135,000	135,000	135,000	135,000
719	HVAC @ MUSEUM	12,000	12,000	12,000	12,000	12,000
	Total General government	373,745	382,376	382,376	392,200	377,200
Public safety:						
713	CLEVE/BRAD COMM CTR (49.5%)	650,000	650,000	650,000	650,000	650,000
714	EMERGENCY MGMT (20%)	108,938	87,300	87,300	87,300	108,000
715	MAINSTREET PROJECTS	4,000	4,000	4,000	4,000	4,000
716	SETDD LEGAL FEES	0	1,000	1,000	1,000	1,000
	Total Public safety	762,938	742,300	742,300	742,300	763,000
Health & welfare:						
717	VETERANS AFFAIRS (20%)	31,664	22,600	22,600	22,600	31,500
718	BEHAVIORAL RESEARCH	0	2,000	2,000	2,000	2,000
720	LIFE BRIDGES (20%)	6,200	6,200	6,200	6,200	6,200
721	COMMUNITY SVCS AGCY (50%)	96,933	94,400	94,400	94,400	97,000
722	ALLIED ARTS OF CLEVELAND	0	1,000	1,000	1,000	0
	Total Health & welfare	134,797	126,200	126,200	126,200	136,700
Parks & recreation:						
725	CLEVELAND YOUTH FOOTBALL	8,000	8,000	8,000	8,000	8,000
726	AQUA TIGER EQUIPMENT	2,000	2,000	2,000	2,000	2,000
727	BOYS AND GIRLS CLUB	12,724	14,000	14,000	14,000	13,000
729	WATER DOGS	2,000	2,000	2,000	2,000	2,000
731	SOCCER ASSOCIATION	5,000	5,000	5,000	5,000	5,000
733	LAND PAYMENT-SOCCER	5,000	5,000	5,000	5,000	5,000
	Total Parks & recreation	34,724	36,000	36,000	36,000	35,000
Education:						
735	VOCATIONAL SCHOOL (20%)	26,160	26,160	26,160	26,160	27,000
	Total Education	26,160	26,160	26,160	26,160	27,000
TOTAL DEPARTMENT 51500		1,332,364	1,313,036	1,313,036	1,322,860	1,338,900

RESOLUTION

A RESOLUTION DIRECTING THE PAYMENT BY THE CLEVELAND UTILITIES BOARD TO THE CITY OF CLEVELAND TAX EQUIVALENT PAYMENTS FOR THE CLEVELAND UTILITIES BOARD'S ELECTRIC SYSTEM

WHEREAS, section 7-52-304 of the Tennessee Code annotated empowers a municipality's governing body, after consultation with the supervisory body of an electric system, to determine the amounts of tax equivalents to be paid to the taxing jurisdiction (municipality) in the service area of the electric system; and

WHEREAS, the City Council of the City of Cleveland, through its City Manager and Finance Director, has held such consultation with the supervisory body of the electric system of the City of Cleveland; and

WHEREAS, the necessary calculations of tax equivalents payable have been made in accordance with the provisions of Tennessee Code annotated Section 7-52-304;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CLEVELAND;

Section 1. The Cleveland Utilities Board electric system is hereby directed to pay to the City of Cleveland \$2,449,223 in tax equivalents for FY2021.

Section 2. This resolution shall become effective July 1, 2020 the public welfare requiring it.

Adopted this 11th day of May, 2020.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

RESOLUTION

A RESOLUTION DIRECTING THE PAYMENT BY THE CLEVELAND UTILITIES BOARD TO THE CITY OF CLEVELAND TAX EQUIVALENT PAYMENTS FOR THE CLEVELAND UTILITIES BOARD’S WATER SYSTEM.

WHEREAS, section 7-34-115 of the Tennessee Code annotated empowers a municipality’s governing body, after consultation with the supervisory body of a water system, to determine the amounts of tax equivalents to be paid to the taxing jurisdiction (municipality) in the service area of the water system; and

WHEREAS, the City Council of the City of Cleveland, through its City Manager and Finance Director, has held such consultation with the supervisory body of the water system of the City of Cleveland; and

WHEREAS, the necessary calculations of tax equivalents payable have been made in accordance with the provisions of Tennessee Code annotated Section 7-34-115;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CLEVELAND;

Section 1. The Cleveland Utilities Board water system is hereby directed to pay to the City of Cleveland \$246,094 in tax equivalents for FY2021.

Section 2. This resolution shall become effective July 1, 202 the public welfare requiring it.

Adopted this 11th day of May, 2020.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

RESOLUTION

A RESOLUTION DIRECTING THE PAYMENT BY THE CLEVELAND UTILITIES BOARD TO THE CITY OF CLEVELAND TAX EQUIVALENT PAYMENTS FOR THE CLEVELAND UTILITIES BOARD'S WASTEWATER SYSTEM.

WHEREAS, section 7-34-115 of the Tennessee Code annotated empowers a municipality's governing body, after consultation with the supervisory body of a wastewater system, to determine the amounts of tax equivalents to be paid to the taxing jurisdiction (municipality) in the service area of the water system; and

WHEREAS, the City Council of the City of Cleveland, through its City Manager and Finance Director, has held such consultation with the supervisory body of the wastewater system of the City of Cleveland; and

WHEREAS, the necessary calculations of tax equivalents payable have been made in accordance with the provisions of Tennessee Code annotated Section 7-34-115;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CLEVELAND;

Section 1. The Cleveland Utilities Board wastewater system is hereby directed to pay to the City of Cleveland \$228,489 in tax equivalents for FY2021.

Section 2. This resolution shall become effective July 1, 2020 the public welfare requiring it.

Adopted this 11th day of May, 2020.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

RESOLUTION

**A RESOLUTION REGARDING THE CLEVELAND CITY SCHOOLS
FEDERAL PROJECT FUND**

THAT WHEREAS, the Cleveland City Schools receive monies from the federal government to assist with the educational programs of the local school system; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Cleveland, Tennessee in regular session assembled this 11th day of May, 2020, as follows:

Section 1. That the Cleveland City Schools General Fund is hereby approved, and the budget for the Cleveland City Schools Federal Project Fund shall be the budget for the separate projects approved within the fund by the Tennessee Department of Education and for the *No Child Left Behind* projects as approved by the Cleveland Board of Education.

Section 2. That a certified copy of this Resolution shall be furnished to the Director of Schools to forward to the Tennessee Department of Education as proof of compliance with its regulations regarding federal project funds.

Section 3. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Passed and adopted this 11th day of May, 2020.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

Financial Policies and Budget Preparation

The City Council has adopted policies in all areas of financial management, which guide the preparation, adoption, amendment, and administration of the Operating Budget, the Capital Budget, and the Capital Improvements Plan. Below is a listing of those policies in the areas of:

- Operating Budget Policies
- Capital Budget Policies
- Revenue Policies
- Reserve Policies
- Cash Management and Investment Policies
- Risk Management Policies
- Debt Policies
- Accounting, Auditing, and Financial Reporting Policies

Operating Budget Policies

The City Council shall hold an annual Budget Retreat each Spring in order to establish priorities for funding in the next fiscal year and a Planning Session in January each year to discuss long-range major capital improvements.

The City shall adopt a balanced budget annually. A balanced budget is a basic budgetary constraint intended to ensure that a government does not spend beyond its means. A budget is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Any subsequent amendment must identify the revenues or other financing sources. The City will strive to maintain current fund balances in its operating funds and to meet the reserve targets established under the “Reserve Policy” section of this document.

The City will continue to pay competitive wages and fringe benefits in order to attract and retain quality personnel.

All Enterprise Funds shall be self-supporting from their fees and charges, with no subsidy from the General Fund. By the same token, the General Fund shall receive no subsidy from any Enterprise Fund. This does not prohibit the normal Payment in Lieu of Taxes (PILOT) required from Cleveland Utilities.

The Solid Waste Management Fund should reflect the true costs to provide residential and commercial garbage collection, disposal and recycling; bulk (white goods) collection and disposal; and leaf collection and disposal. The City Council shall evaluate annually the extent to which each service is supported by service charges rather than a subsidy from the General Fund.

The Cleveland City School System (CCS) shall be given an increase in City funding over the current fiscal year’s budgeted revenue estimate from the City, that is equal to the estimated percentage increase in the Local Taxes portion of the General Fund Revenues for the following fiscal year. The computation of this increased percentage shall not include any revenue increase due to increased property or sales tax rates which are earmarked for specific purposes. This will

assure that the school system receives a reasonable inflationary increase for the portion of their budget funded by the City. The City is not in a position to provide funding beyond this level and still have adequate financial resources for the other needs of the community. The increases necessary to cover inflationary increases in the CCS Budget currently funded by the Federal, State, and County governments must be obtained from those sources each year.

The City shall aggressively pursue improvements in technology and work methods that will improve service levels and/or reduce operating costs.

The City will not reduce the level of service of any program, activity, or function in FY2021. Recycling will continue to be made available to the citizens of Cleveland at regional recycling centers.

The City shall use one-time revenues only for capital items or to build reserves, instead of operating expenditures.

The City shall raise property taxes only when absolutely necessary to balance the Budget and maintain adequate reserves.

All appropriations and expenditures shall be made in full compliance with applicable State laws and the City's Purchasing Manual.

The City will follow the Budget Preparation Calendar shown at the end of this section.

The City Manager and Assistant City Manager/CFO shall prepare an annual Budget which meets the requirements to receive the Distinguished Budget Presentation Award from the Government Finance Officers Association. The City received this award for the first time in 1998.

Capital Budget Policies

The City shall adopt a Capital Improvements Plan (CIP) annually which will include the next fiscal year's Capital Budget. Improvements requested for the next five years are included in the city's Capital Improvement Needs Inventory (CINI).

The City shall make every effort not to add additional programs and services until both the Operating Budget and the CIP are adequately funded.

The City shall provide resources from current revenues to fund an adequate maintenance and replacement schedule for infrastructure and equipment.

The City will aggressively pursue state and federal funding, as well as other sources of funding for capital improvements.

Revenue Policies

The City will budget revenues conservatively so that the chance of a revenue shortage during the year is remote. This also will help finance contingencies and budget amendments that were unforeseen when the Budget was first adopted.

The City will review annually all fees and charges to assure that they maintain their inflation-adjusted purchasing power.

Since different revenue sources impact classes of taxpayers differently, the City Council recognizes that the only way to minimize these different impacts is to have a diversified revenue system. These impacts will be considered in making any needed adjustments to the various sources of revenue.

The City will make every effort not to become too dependent on one source of revenue in order to minimize serious fluctuations in any year.

The City will consider market rates and rates of comparable cities in the region when changing tax rates, fees, and charges. The City will make every effort to maintain its favorable comparative position with other Tennessee cities in this regard, which has contributed to its economic development success.

All cash donations to any department or agency of the City shall be deposited with the City Clerk's Office. All purchases using such donations must be budgeted and will comply fully with the City's purchasing policies. The City cannot accept donations on behalf of an outside agency or group. Donations of equipment or supplies may be made directly to a department or agency of the City. Donated equipment meeting the definition of a fixed asset must be reported to the Purchasing Agent, for tagging and listing as a fixed asset.

Reserve Policies

The City Council recognizes the need to set reserve amount targets for every operating fund of the City. The targets for those funds using the modified accrual basis of accounting are set as the percentage that the unassigned fund balance is to the budgeted expenditures and transfers to other funds. The targets for those funds using the accrual basis of accounting are set as the percentage that the working capital is to the budgeted operating expenses. The targets are as follows:

Fund Title	Unassigned Fund Balance (or Working Capital) as a % of Expenditures (or Operating Expenses) And Transfers to Other Funds
------------	--

General Fund	25%
Solid Waste Management Fund	5%
State Street Aid Fund	5%
Debt Service Fund	50%
Fleet Management Fund	5% Working Capital
Drug Enforcement Fund	5%
School General Fund	3%
School Food Service Fund	10%
Library General Fund	10%
Stormwater Fund	5%

The City Manager and Assistant City Manager/CFO are directed to prepare Budgets that result in every target being met by June 30.

These reserve targets shall be reviewed annually by the City Manager and Assistant City Manager/CFO, who shall report to the City Council on their continued adequacy.

Cash Management and Investment Policies

The City will make all deposits of cash within the time period required by State law.

The City will aggressively pursue all revenues due, including past due bills, court tickets and fines, using whatever legal means are available.

The City will pay all obligations on or before the due date.

The City will continue the current cash management and investment policies, which are designed to emphasize safety of capital first, sufficient liquidity to meet obligations second, and the highest possible yield third. Those policies are as follows:

The City operates with one consolidated checking account and one payroll account to handle all the funds, operating and capital. This does not include any accounts for Cleveland Utilities, the Cleveland Public Library, or the Cleveland City Schools, which maintain their own accounting systems and bank relationships. The services were rebid for a three-year contract beginning July 1, 2013.

The bank bid assures the City no service fees, free wire transfers, monthly statements, full collateralization per State requirements, and a rate on all money kept overnight pegged to a percentage of the federal funds rate. Consolidation of bank accounts makes investment decisions easier, and reduces staff time needed to reconcile monthly bank statements.

The Assistant City Manager/CFO makes a twelve month cash flow projection, and from that develops a schedule of long-term investments. These investments could be any type authorized by State law. However, the City Council has limited it to Certificates of Deposit. In an effort to provide an equal opportunity among the city’s local banks, yet receive the maximum yield, each local bank is allowed to submit a sealed bid for any monies to be invested.

Should there not be enough interest from local banks, the Assistant City Manager/CFO is authorized to put the remainder in the State investment pool. The State investment pool's rates are set in a similar fashion to the City's program, so there should be no loss of yield.

Risk Management Policies

The City will minimize potential losses through employee safety training, inspections of the workplace, risk analysis, and Tennessee OSHA compliance. The City's Safety Committee will assist the Wellness, Safety and Risk Manager in this.

A drug testing program shall continue for all potential employees, as well as random testing of all federally-required employees. The City will continue to participate in the Tennessee Municipal League's (TML) Risk Management Pool for virtually all necessary coverages, including General Liability, Automobile Liability, Errors and Omissions, Property, Boiler and Machinery, Inland Marine, Special Events and Worker's Compensation. The Cleveland Municipal Airport Authority also carries a policy on the airport through the City. The City will continue to be a reimbursing employer for unemployment claims.

Annual inspections of premises and work practices shall be performed by the risk management staff of the TML Pool, and the City will correct any deficiencies noted.

Debt Policies

The City will issue bonds and capital outlay notes only for capital improvements and moral obligations. The debt policy for the City has been approved by the State of Tennessee Comptroller's Office.

The City will not issue notes or bonds to finance operating deficits. Adequate reserves will be maintained to assure this does not become necessary. No bond or note will be issued to purchase a fixed asset which has a shorter useful life than the term of the debt instrument.

The City will issue general obligation bonds or capital outlay notes for necessary general government projects and Cleveland City Schools projects. Cleveland City Schools may be required to budget the debt service for some smaller projects. Any new school construction not covered by the State or Bradley County will be budgeted within the City's Debt Service Fund or repaid by Cleveland City Schools. Cleveland Utilities shall pay from its fees and charges all the debt service payments on any general obligation bond issued on its behalf.

No debt will be issued which would increase the outstanding amount of debt above ten (10%) percent of the total assessed value of property within the City. The outstanding amount of debt in this calculation shall not include debt issued for improvements in the electric, water/wastewater systems, and stormwater projects because that debt will be repaid from charges for services, not from property taxes.

The City will maintain at least 50% of its outstanding debt (bonds and notes) at a fixed interest rate, with the remaining portion being variable rate debt. Synthetically fixed rate debt will be considered as variable rate debt in calculating this percentage.

A firm source of revenue must be identified by the City Council before any bond or capital outlay note is issued.

Accounting, Auditing, and Financial Reporting Policies

The City will maintain its accounting records in full accord with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board.

The City Council will receive a monthly finance report showing Income Statements and all investments.

The City shall have a qualified certified public accounting firm conduct an independent audit annually.

The City Manager and Assistant City Manager/CFO shall prepare a Comprehensive Annual Financial Report each year which meets the requirements of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. The City of Cleveland has received this award every year since FY1988.

CITY OF CLEVELAND, TENNESSEE
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Cleveland, Tennessee was incorporated in 1903 under the provisions of Chapter 307 of The Acts of 1903. The City operates under the Council-Manager form of government as authorized under Chapter 78 of the Private Acts of 1993 and amended by Chapter 165 of the Private Acts of 1994 as it relates to the operation of the school system. The City provides the following services as authorized by its charter: health, public safety, welfare and general government services.

The following is a summary of significant policies:

A. Reporting Entity

The financial statements of the City of Cleveland include those of separately administered organizations that have a significant operational or financial relationship with the City.

Based on the foregoing criteria, the financial statements of the following organizations are included in the accompanying financial statements as part of the primary government:

Cleveland Board of Education

The Board of Education consists of seven members. Members are elected to four-year terms. The Council levies taxes for the Board's operations and issues debt for its capital projects. The financial position and results of operations of the Board of Education are reported in the School Fund, School Federal Projects Fund, and School Food Services Fund as governmental fund types, and included as part of the primary government due to the fact that it is not considered to be legally separate.

Cleveland Board of Public Utilities

The Board of Public Utilities consists of five members appointed by the City Council. The City Council has authority over the Board, prescribes the rules and regulations to which the Board must comply, and must approve their budget and proposed changes in rates. The financial position and results of operations of the Board of Public Utilities are presented in the Cleveland Utilities Water Division and Cleveland Utilities Electric Division in the enterprise fund section. The activities of the Board of Public Utilities are includable as part of the primary government due to the fact that it is not considered to be legally separate.

Cleveland Public Library Board

The Board of Cleveland Public Library consists of seven members appointed by the City Council and the County Commission. The Board is fiscally dependent upon the City because the City Council approves the Library's budget and issues debt for its capital projects. The financial position and results of operations of the Cleveland Public Library Board are reported in the Library Fund as a governmental fund type and includable as part of the primary government due to the fact that it is not considered to be legally separate.

B. Government-wide and Fund Financial Statements

Government-wide Statements - The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenue, including all taxes, are presented as general revenue.

Fund Financial Statements - The fund financial statements provide information about the City's funds, including its governmental funds, proprietary funds and fiduciary funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The City reports the following major governmental funds:

General Fund. This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

School Fund. This fund is used to account for the revenues and expenditures of the City of Cleveland public school system. Funding for the school system is provided by federal and state grants as well as state and county taxes.

The City reports the following major enterprise funds:

Cleveland Utilities Water Division. This fund is used to account for the provision of water and wastewater services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, billing and collection and some service areas outside the corporate boundaries.

Cleveland Utilities Electric Division. This fund is used to account for the provision of electric service to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operation, maintenance, financing, billing and collection and some service areas outside the corporate boundaries.

Stormwater Management Fund - This fund is used to account for fees collected for stormwater maintenance to residents of the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operation, maintenance, financing, billing and collection.

B. Government-wide and Fund Financial Statements - (Cont.)

Additionally, the government reports the following fund types:

Fiduciary Funds. The City has one fiduciary fund. The Other Post-Employment Benefits Trust Fund holds assets that have been set aside to fund the OPEB liability of Cleveland Utilities. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support City programs. The reporting focus is on net position and changes in net position and employs accounting principles similar to proprietary funds. The City's fiduciary fund is presented in the fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to finance activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Internal Service Funds. The City has one internal service fund. The Health Insurance Trust Fund was established to pay employee medical benefits under a partially self-insured plan.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water, wastewater and electric functions. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

C. Measurement focus, Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, gasoline taxes, wholesale beer taxes, income taxes, mixed drink taxes, gross receipts taxes and in-lieu of taxes are susceptible to accrual. Licenses and permits, fines and forfeitures, gross receipts taxes and excise taxes are recorded as revenue when received in cash because they are generally not measurable until actually received. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operation. The principal operating revenues of the City's enterprise funds and internal service fund are charges to customers for sales and services. Cleveland Utilities - Water Division also recognizes as operating revenue the portion of the tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and the internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. The effect of interfund activity has been eliminated from the government-wide financial statements.

D. Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits and certificates of deposit with original maturities of three months or less, primarily with local financial institutions.

E. Investments

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's Investment Pool; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the City's own legally issued bonds or notes.

The City's investments in certificates of deposit are reported at cost. Investments in the State Local Government Investment Pool (LGIP), are reported at amortized cost using a Stable Net Asset Value. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. The regulatory oversight for the LGIP is the State Funding Board. The City's net position in the pool is the same as the pool shares.

F. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible amounts.

The City's property tax is levied each October 1, on the assessed value listed as of the prior January 1, for all real and personal property located in the City. City property tax revenues are recognized when levied to the extent they result in current receivables. Taxes not collected as of March 1 of the following year are considered delinquent and are subject to lien on April 1 of the succeeding year.

G. Inventories and Prepaid Items

Inventories are valued at cost, using the first-in, first-out method. The costs of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

H. Restricted Assets

Certain proceeds of the Cleveland Utilities - Water Division revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. They are represented mostly by cash and certificates of deposit. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., primary roads, secondary roads, drainage), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Years
Infrastructure - Roads	50
Infrastructure - Drainage	20
Infrastructure - Detention Ponds	40
Buildings	20-50
Vehicles	5
Equipment	5-10
Other Improvements	25

Cleveland Utilities

Electric Division		Water Division	
Class	Years	Class	Years
Structures, transmission and distribution systems	33-50	Structures, transmission and distribution systems	25-50
Equipment	10-20	Equipment	10-20
Transportation equipment	5	Transportation equipment	5

Cleveland Utilities uses a composite straight-line rate expressed as a percentage of average depreciable plant. The 2019 rates for the Electric Division and Water Divisions were 3.6% and 2.8% respectively. When property subject to depreciation is retired or otherwise disposed of in the normal course of business, its costs, together with the cost of removal less salvage, is charged to the reserve for depreciation. Replacements of property (exclusive of minor items of property) for Cleveland Utilities are charged to utility plant accounts.

Cleveland Utilities Electric and Water Divisions charge a portion of depreciation on certain transportation equipment to other expense classifications based on relative usage. Depreciation charged to other accounts was \$247,972, and \$252,696, for Cleveland Utilities Electric Division and Water Division respectively. The following schedule reconciles this allocation of depreciation expense:

	<u>Reconciliation</u>
Depreciation and amortization per statement of revenues, expenses and changes in net position	\$ 11,290,624
Depreciation charged to clearing account	<u>500,668</u>
Depreciation and amortization per statement of cash flows	<u>\$ 11,791,292</u>

J. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has three

J. Deferred outflow/inflows of resources - (Cont.)

items that qualifies for reporting in this category. The first one is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding (loss) results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item relates to pension contributions made after the measurement date of the pension liability. These amounts will be recognized as a reduction (increase) in the following measurement period. The third item relates to pension plans and other post employment benefits and results from differences between actual and expected experience and earnings on both plans.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has three types of items that qualify for reporting in this category. Unavailable revenue is reported in the governmental funds balance sheet and also the government-wide statement of net position as deferred revenue. This is comprised of current property taxes (2019 levy) at the government-wide level. The governmental funds report unavailable revenue from property taxes, sales tax and other state taxes and are recognized as an inflow of resources in the period that they become available. The second item is the deferred charge on refunding (gain) resulting from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The third item relates to pension and opeb liability and differences between actual and expected experience and earnings on both plans.

K. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

L. Long-term obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the CSA and TCRS plans and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CSA and TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the various plans. Investments are reported at fair value.

M. Net Position and Fund Equity

In the government-wide financial statements equity is classified as net position and displayed in three components:

M. Net Position and Fund Equity - (Cont.)

Net investment in capital assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. As of June 30, 2019, outstanding debt proceeds totaled \$8,619.

Restricted net position - Consists of amounts with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other amounts that do not meet the definition of restricted or invested in capital assets, net of related debt.

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in these funds can be spent. These classifications consist of the following:

Nonspendable Fund Balance - includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance - includes amounts that have constraints placed on the use of the resources that are either (a) externally imposed by creditors, grantors, contributors or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal ordinances by the City Council, the City's highest level of decision-making authority.

Assigned Fund Balance - includes amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed (excluding stabilization arrangements). The City Council is the authorized body to make assignments. The Council has by resolution authorized the finance director to assign fund balance.

Unassigned Fund Balance - the residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When an expenditure is incurred for purposes of which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

N. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The City follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. The City holds budget hearings in mid March of each year with all department heads submitting requests. The operating budget includes proposed expenditures and the means of financing them. Also, a six-year capital budget is presented in conjunction with the operating budget.

N. Budgets and Budgetary Accounting - (Cont.)

2. At a later date, the City Manager makes a formal presentation to the Council for the finalized budget.
3. Prior to July 1, the budget and property tax rate are due for passage by ordinance.
4. The Finance Director is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures may not exceed appropriations at the fund level.
5. Formal legally adopted budgets are employed as a management control device during the year for all funds except for Cleveland Utilities - Electric and Water Divisions. Budgeted amounts reflected in the accompanying final budget and actual comparison are as originally adopted and amended by the City Council.
6. All appropriations which are not expended lapse at year end.
7. During the year, supplementary appropriations were necessary. The effect of the amendments were to increase budgeted revenues by \$14,287,980, and increase budgeted expenditures by \$25,668,725. The increase in revenues is primarily from federal grants and tax revenue received by the City. The increase in budgeted expenditures is a result of the additional funding.

O. Subsequent Events

Management has evaluated events and transactions that occurred between June 30, 2019, and December 18, 2019 which is the date the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

The Budget Process

The City's Budget process begins in the Fall. The City Manager conducts a planning session, establishing city-wide goals and priorities of the City Council. Prior to this session, department heads are given forms upon which to submit their capital budget requests. The City Council is also notified to give the City Manager any requests they might have, so that costs may be researched. Departmental requests for the Capital Improvements Program (CIP) are turned in to the City Manager in early December.

The Assistant City Manager/CFO and staff provide a budget worksheet which includes proposed insurance, retirement, and salary increases. Each department provides justification for additional increases in the operating budget, and budgets are due from departments in January. The Assistant City Manager/CFO reviews a five-year trend of revenues collected by the city to project the revenue estimates including growth. The Assistant City Manager/CFO and City Manager finalize the revenue estimates together considering the impact of new legislation and economic conditions, as well as the proposed fee and/or tax increases. At that point, the Assistant City Manager/CFO begins the review of the operating expenditures, and the City Manager prepares the CIP. After the Assistant City Manager/CFO and staff have prepared a preliminary Budget, the Assistant City Manager/CFO and the City Manager review it to determine whether further cuts are possible, or if additional revenues are necessary. The City Manager and Assistant City Manager/CFO work with department heads to ensure that budget cuts do not adversely impact the delivery of basic services to Cleveland's citizens. Those decisions are made prior to the Budget Planning Session held by the City Council in late March or early April.

The City's financial policies impact the development of the budget. The City's operating budget policies require a budget retreat in the spring and planning session in January of each year to develop a plan for long range major capital improvements. The operating budget policies also require a balanced budget and that all enterprise funds be self-supporting from their fees and charges. These policies also require that the City's annual budget meet the requirements to receive the Distinguished Budget Presentation Award from Government Finance Officers Association.

In accordance with its capital budget policies, staff prepares the capital improvements plan annually. Improvements requested for the next five years are included in the City's Capital Improvement Needs Inventory (CINI). Staff has also developed a fifteen-year equipment replacement program with funding from the City's Sales Tax Capital Projects Fund. The City's revenue policies require that revenues are budgeted conservatively, that all fees and charges are reviewed to assure that they are adjusted for inflation and that the City will not become too dependent on one source of revenue. Reserve Policies establish reserve targets for every operating fund of the City. The reserve targets are reviewed annually when the budget is prepared. Debt policies are strictly adhered to. The City limits debt to 10% of the total assessed value of property within the City. A firm source of revenue must be identified by the City Council before any bond or capital outlay note is issued.

During the Spring Budget Planning Session, the Assistant City Manager/CFO and City Manager present projections of the current fiscal year's Budget, and the preliminary operating Budget for Council review. Department heads present their Capital Budget requests, changes in programs/services, and any requests for new personnel. In addition, the City Manager presents the Council with recommendations for a six-year Capital Improvements Program and the amount of any proposed bond issues and/or tax increases. The City Council then debates any changes in suggested priorities in both the preliminary operating Budget and the Capital Improvements Program. Once those priorities are established, the City Manager and the Assistant City Manager/CFO finalize the Budget. The City Manager prepares the

Budget Message detailing the major issues and initiatives contained in both documents. The Finance department staff prepare the excel spreadsheets detailing the line item budgets proposed for each fund and work with individual departments on narratives and the graphics used throughout the budget.

The proposed budget must be distributed to the Mayor, City Council, and public by June 1st as required in the City Charter. Copies are available to the public for review at both the City Clerk's Office and the public library. A public hearing is scheduled for one of the regular meetings in May, after which the budget is voted on first reading. Second and final reading of the budget ordinance is held at the next meeting, and the budget becomes effective July 1st. In the event the Council cannot agree on a budget before July 1st, an Interim Budget is adopted, which is simply a continuation budget from the previous year. At that point, the Assistant City Manager/CFO authorizes the City Accountant to enter the adopted budget into the accounting system.

Budget amendments may be made at any time throughout the fiscal year. Any amendment request is reviewed by the Assistant City Manager/CFO, who makes a recommendation on whether the expenditure should be made, and what revenue source will be used to finance it. The budgetary level of control is at the fund level. All amendments require two separate readings of the budget amendment ordinance just like the vote on the original budget. After second reading and passage, the Assistant City Manager/CFO authorizes the City Accountant to enter the amended amounts in the budget.

CITY OF CLEVELAND, TENNESSEE
CALENDAR FOR FY2021 BUDGET

- February 4 Finance Director releases budget preparation memo to Departmental Budget Officers.
- February 21 All budget requests and revisions to city-wide goals and objectives are submitted to the Finance Director.
- February 26 Finance Director and City Manager complete all revenue projections for current and next fiscal year and work with Department Heads to make necessary budget cuts.
- Feb 26-Mar 6 Finance Director and City Manager review each departmental budget. Also, discuss the presentation of the proposals by the Department Head and detailed agenda for Planning Session, including time slots for presentations.
- January 27 City Council sets date for Budget Session to be held at Municipal Building.
- February 19 Finance Director's Office prepares Agenda packets, including budget requests, and distributes to the City Council.
- February 24 City Council Budget Session at Municipal Building.
- April 8 City Council schedules a Public Hearing on the Budget for the April 27th City Council Meeting.
- April 6-17 Finance Director and City Manager finish the Budget and write Budget Message, Budget Ordinance, and Tax Rate Ordinance. A&F Budget Team prepares Budget using GFOA criteria.
- April 21 Budget distributed to the City Council, Department Heads, and News Media.
- April 27 City Council holds Public Hearing concerning the Budget.
- April 27 City Council adopts the Budget and on First Reading.
- May 11 City Council adopts the Budget and Tax Rate Ordinance on Final Reading.



CLEVELAND
TENNESSEE

EST. 1842

FY2021 Annual Budget

Personnel Administration

Federal law, State law, the City Charter and several policy documents approved by the City Council govern Personnel Administration. The City Manager and the Human Resources Director are responsible for Personnel Administration. The City Charter authorizes the City Manager to hire, supervise, and if necessary terminate any employee of the City except the appointed City Attorney and City Judge. The City Charter further calls for Personnel Rules and Regulations, which the City Council has adopted by resolution, to guide the City Manager in personnel matters. The City Charter also calls for a Position Classification and Pay Plan. The City Council adopted the current plan effective July 1, 2001, following a detailed study by Burriss & Associates, Inc. of both pay and fringe benefits. The Plan includes updated job descriptions for every position within the City. The previous Plan had been in effect for four years, with annual adjustments. In October 2015, the City hired Burriss and Associates to review and update the City's Classification/Compensation Plan. The review of the plan recommended that the City retain the current pay structure with adjustment to the entry level rates to maintain competitiveness. Certain positions were also upgraded to appropriate grades based on market survey information. It is required that a pay study be conducted every five years, therefore in this budget year a third party will be hired by the City to review our current pay plan. The Human Resources Department will work with a professional company this year to review and update the Classification/Compensation Plan.

Cleveland City Schools and the Cleveland Utilities Board operate as separate entities, and therefore are not included under the City's personnel policies or pay plan. Therefore, all information here applies only to the City of Cleveland, not the schools or Utilities Board. The Library Board sets policies for the Library, but their employees are included in the Pay Plan.

The number of authorized positions within each department and division are established annually with the adoption of the Budget. No position can be added during the year without the approval of the City Council. The City's Personnel Rules and Regulations detail employee recruitment, selection, orientation, training, fringe benefits, expected conduct, attendance, work week and work periods, and grievance procedures. The Human Resources Director is responsible for administering these policies on a daily basis. Any proposed changes in the Personnel Rules and Procedures are reviewed by a Human Resources, Healthcare and Retirement Committee, which is made up of representatives of each department recommended by the department heads and approved by the City Council. The Human Resources Committee also hears employee grievances; however, all grievances are decided by the City Manager.

Employee pay may be adjusted annually in two ways. First, as part of the Budget the City Council may authorize a cost of living adjustment (COLA) to offset inflation, thereby keeping the Pay Plan competitive. Second, those employees who have received a good employee evaluation for the past year are eligible to move up one step on the Pay Plan, provided they are not at the last step. Both adjustments take effect with the new fiscal year. Effective July 1, 2003, the City converted from a weekly to a bi-weekly payroll schedule for hourly employees and salaried employees converted from a monthly payroll schedule to a bi-weekly or semi-monthly schedule, based on their preference. All employees placed in a salaried position after the conversion to bi-weekly payroll were paid bi-weekly with no option for semi-monthly pay status. Police remained on their 14 day payroll schedule and Fire remained on their 28-day schedule, as they are subject to the 14 and 28-day work period exemptions respectively under the Fair Labor Standards Act.

Effective October 1, 2003, electronic direct deposit was made available to employees on a voluntary basis. Effective February 4, 2013, the City Manager implemented an administrative policy requiring mandatory direct deposit for all employees hired after that date.

Major medical insurance for employees was provided through a partially self-funded Insurance Trust Fund until July, 1999. In FY2000, the City accepted bids on a fully insured premium based plan for both health and dental insurance and awarded the plan to Blue Cross Blue Shield of Tennessee. Health and dental insurance coverage are combined plans for Cleveland Utilities and City of Cleveland employees. On August 1, 2015, the City returned to a partially self-funded plan administered by Blue Cross and Blue Shield of Tennessee.

The City adopted a Fit for Duty policy for Police and Fire employees effective November 26, 2007. Certified police officers and firefighters hired after that date will be required to pass a validated agility test to maintain their status as police officers or firefighters. Certified firefighters are also required to undergo a complete medical examination annually. Employees unable to meet the standards will be given time to improve their physical condition and be given the opportunity to pass the test and/or exam in order to maintain their position as a police officer or firefighter.

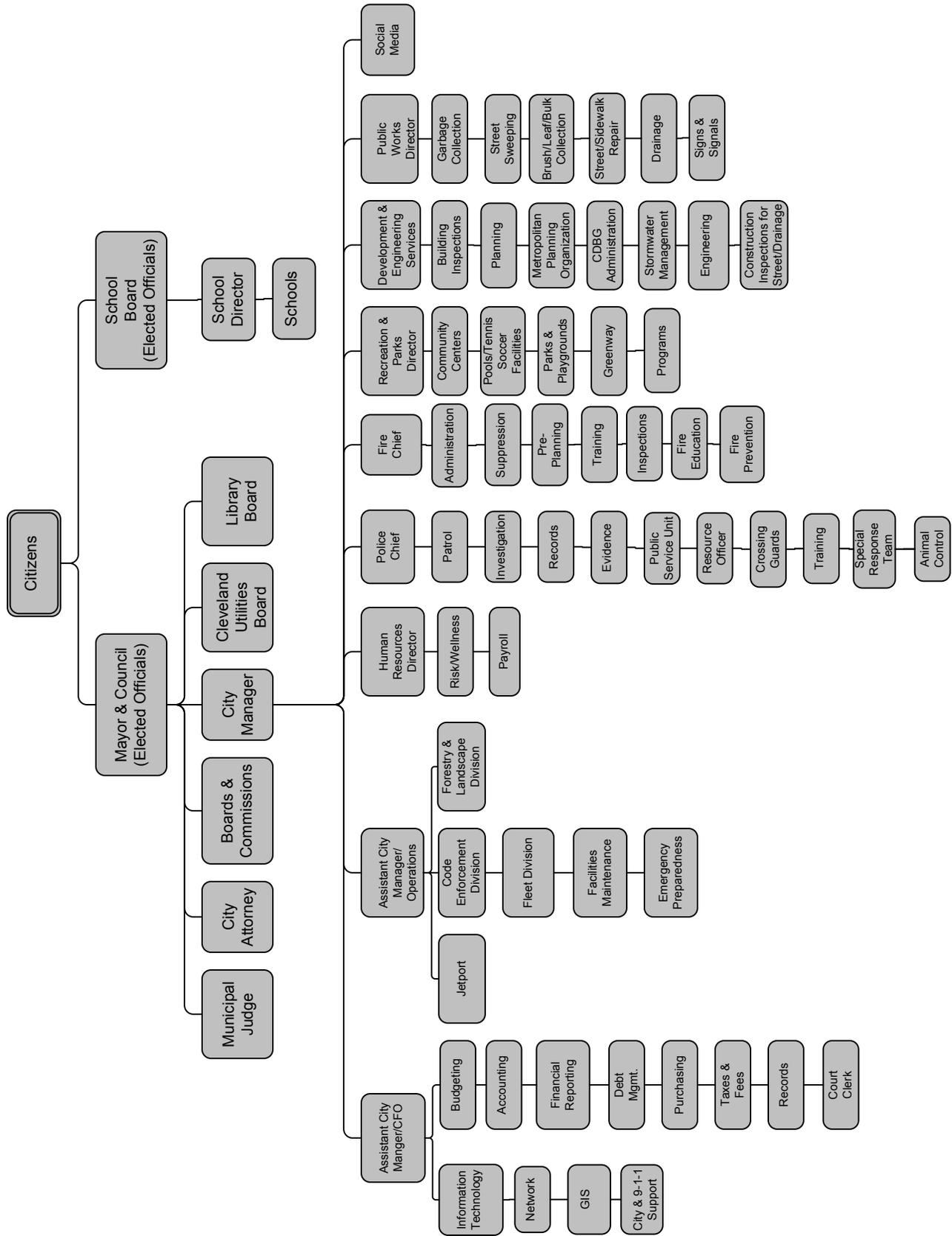
The City participates in the Tennessee Consolidated Retirement System (TCRS), the state system that is open to local government employees also. When the State institutes a benefit enhancement, local governments can choose whether to offer that as an option.

The City in recent years has improved its retirement plan by adding several of these options. The City is a non-contributory member of the system, meaning the City pays both the employer's and the employees' shares to actuarially fund the system. The projected rate for FY2021 is 17.18%. The City's portion of the system is actuarially sound, and the system as a whole is financially stable.

Effective February 1, 2008, the City of Cleveland adopted the new Public Safety Officer Supplemental Bridge Option for retirement purposes. This option requires mandatory retirement for public safety officers (police officers and firefighters) at age 60, with an exception to age 62 in administrative positions. The option also provides full retirement benefits at age 55 with 25 years of service and provides an additional benefit for public safety officers between the ages of 55 and 62. This option resulted in an increase to the contribution rate on the salaries of the public safety officers by 3.5%. The projected rate for FY2020 is 20.68%

More detailed information on personnel administration is given following this summary. First, the Organizational Chart of the City is given. More detailed departmental or division organizational charts can be found within the fund that finances that department or division. Next, a summary chart and graph along with a List of Authorized Personnel Positions by Department is provided with a three-year comparison. Then, the Position Classification and Pay Plan matrix is given, showing the pay grade for each position and what pay rates are assigned to that grade. A brief explanation of the City's Fringe Benefits follows. Finally, more information on the Retirement System is provided.

City of Cleveland Organizational Chart



Organizational Chart

The City of Cleveland was incorporated in 1903. In an August 1993 referendum, the citizens approved a change to the City Charter from the Commission to the Council-Manager form of government. The Mayor and City Council are elected for four-year, staggered terms. The mayor, one at-large council seat, and those from Districts 1 and 2 were elected in 1998. The other at-large council seat was also elected in 1998, but for a two-year term. That seat went to the at-large candidate with the second-highest vote total. The election for that at-large council seat, and those from Districts 3, 4, and 5 was held in August 2000 for full four-year terms. City elections are held in even-numbered years.

The Cleveland Board of Education was appointed by the City Council until September 1995, when the City Council adopted an ordinance requiring the election of board members. This ordinance was passed in order to comply with TCA 49-2-201, which now requires elected school boards and appointed directors of schools. The Board of Education is comprised of seven members; two elected at-large, and one elected from each of the five council districts. All serve four-year terms. In the August 1998 election one at-large member, and those representing Districts 1 and 2 were elected. In the August 2000 election, the other at-large member, and those representing Districts 3, 4, and 5 were elected. The Board of Education appoints the Director of Schools, who is in charge of the daily operations of the school system.

The City Council appoints a City Attorney to provide the Council and staff legal advice and serve as prosecutor in Municipal Court; a City Judge to preside over the Municipal Court; various Boards and Commissions; and the Cleveland Utilities Board (CUB). The five-member CUB then appoints a General Manager, who is in charge of the daily operations of Cleveland Utilities two divisions: the electric system, and the water and wastewater system.

Some Cleveland/Bradley Library Board members are appointed by the Cleveland City Council and some by the Bradley County Commission. The Library Budget must be approved by both the City Council and the Bradley County Commission, which share the cost equally under a joint agreement. The Library Board appoints the Library Director, who is in charge of the daily operations of the library.

The City Council also appoints the City Manager, who is in charge of all other City operations. The Assistant City Managers assist the City Manager in his duties. Those operations are listed in the attached Organizational Chart, shown under the appropriate department heads:

- Fire Chief
- Parks & Recreation Director
- Development and Engineering Services Director
- Police Chief
- Public Works Director
- Airport Manager
- Human Resource Director
- Information Technology Director

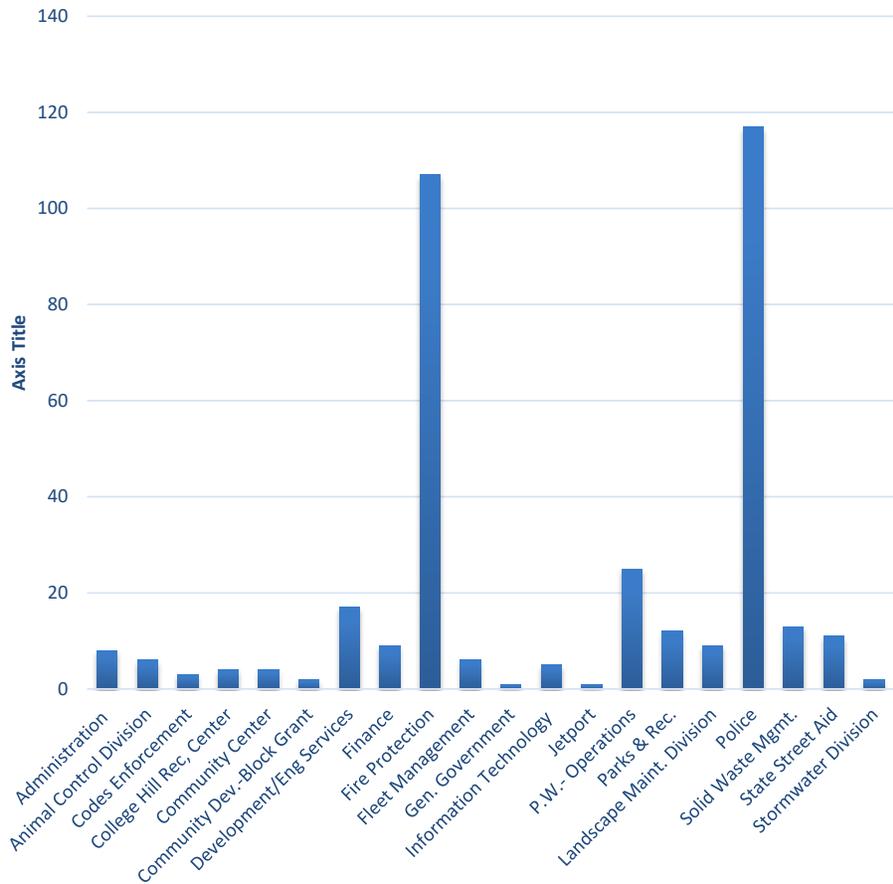
The City opened a new airport facility in 2013, the Cleveland Regional Jetport. The Cleveland Municipal Airport Authority hired an Airport Manager who works for the City Manager and in conjunction with the Cleveland Municipal Airport Authority and the airport Fixed Base Operator (FBO) to ensure the airport is properly operated and maintained.

A more detailed Organization Chart for each department is contained within the fund, which finances the particular department or division of a department. Pay grades/classifications and benefits can be found in the Appendices.

STAFFING COMPARISON BY DEPARTMENT
FULL TIME EMPLOYEES: FUNDED

Departments/Divisions	2017/18 Adopted	2018/19 Adopted	2019/20 Adopted	2020/21 Budgeted
Administration	6	6	8	8
Animal Control Division	6	6	6	6
Codes Enforcement	0	0	3	3
College Hill Rec, Center	4	4	4	4
Community Center	4	4	4	4
Community Dev.-Block Grant	2	2	2	2
Development/Eng Services	15	17	17	17
Finance	11	11	9	9
Fire Protection	92	105	107	107
Fleet Management	6	6	6	6
Gen. Government	1	1	1	1
Information Technology	5	5	5	5
Jetport	1	1	1	1
P.W.- Operations	25	25	25	25
Parks & Rec.	10	11	11	12
Landscape Maint. Division	8	9	9	9
Police	109	109	113	117
Solid Waste Mgmt.	13	13	13	13
State Street Aid	11	11	11	11
Stormwater Division	3	3	2	2
Total FTE's	332	349	357	362

City of Cleveland FY2021 Staffing By Department



Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2018 ORIGINAL BUDGET		FY 2019 ORIGINAL BUDGET		FY2020 ORIGINAL BUDGET		FY2021 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
General Fund:									
GENERAL GOVERNMENT AND LEGISLATIVE		1	0	1	0	1	0	1	0
Asst. to the Mayor/Legislative Liaison	29	1	0	1	0	1	0	1	0
ADMINISTRATION DEPARTMENT		6	0	6	0	8	0.5	8	0.5
City Manager	34	1	0	1	0	1	0	1	0
Assistant City Manager/Operations	33	1	0	1	0	1	0	1	0
Human Resources Director	31	1	0	1	0	1	0	1	0
Projects and Operational Services Director	31	0	0	0	0	0	0	0	0
Asst. HR Director	29	1	0	1	0	1	0	1	0
Asst. to the City Manager/Administration	26	1	0	1	0	1	0	1	0
Asst. to the City Manager/Comm. Coord	26	1	0	1	0	1	0	1	0
Secretary	23	0	0	0	0	1	0	1	0
Payroll/Insurance Clerk	23	0	0	0	0	1	0	1	0
PT Janitorial	N/A	0	0	0	0	0	0.5	0	0.5
FINANCE DEPARTMENT		11	0.58	11	0.58	9	0.58	9	0.58
Assistant City Manager/CFO	33	1	0	1	0	1	0	1	0
Assistant City Clerk	28	0	0	0	0	1	0	1	0
Sr. Accountant	28	1	0	1	0	1	0	1	0
Support Services Manager	27	1	0	1	0	0	0	0	0
Accountant	27	0	0	1	0	1	0	1	0
Budget & Purchasing Coordinator	27	0	0	0	0	1	0	1	0
Codes Enforcement Officer	26	1	0	1	0	0	0	0	0
Codes Enforcement Inspector	25	1	0	1	0	0	0	0	0
Municipal Court/Business Tax Clerk	24	1	0	1	0	1	0	1	0
Accounts Payable Clerk	23	1	0	1	0	1	0	1	0
Accounting Clerk	22	2	0	2	0	2	0	2	0
Codes Enforcement Clerk	21	1	0	1	0	0	0	0	0
Central Receptionist	21	1	0	0	0	0	0	0	0
PT Janitorial	N/A	0	0.38	0	0.38	0	0.38	0	0.38
Part-time, by FTE	N/A	0	0.2	0	0.2	0	0.2	0	0.2
CODES ENFORCEMENT DIVISION		0	0	0	0	3	0	3	0
Codes Enforcement Officer	26	0	0	0	0	1	0	1	0
Codes Enforcement Inspector	25	0	0	0	0	2	0	2	0
Codes Enforcement Clerk									
IT DEPARTMENT		5	0	5	0	5	0	5	0
IT Director	31	1	0	1	0	1	0	1	0
GIS Administrator	29	1	0	1	0	1	0	1	0
911 IT Administrator*	28	0	0	0	0	1	0	1	0
Network Administrator II	27	1	0	1	0	0	0	0	0
Network Administrator I	26	1	0	1	0	1	0	1	0
Computer Technician	25	1	0	1	0	1	0	1	0
<i>*911 funded position</i>									
FIRE DEPARTMENT		92	0	105	0	107	0	107	0
Fire Chief	32	1	0	1	0	1	0	1	0
Deputy Fire Chief	30	0	0	1	0	1	0	1	0
Deputy Fire Chief/Fire Marshal	30	1	0	1	0	1	0	1	0
Battalion Commander	29	3	0	3	0	3	0	3	0
Captain	28	5	0	6	0	6	0	6	0
Training Captain	28	1	0	1	0	1	0	1	0
Lieutenant	27	16	0	18	0	18	0	18	0
Fire Inspector	27	3	0	3	0	3	0	3	0
Driver/Engineer	26	21	0	24	0	24	0	24	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Firefighter	25	40	0	46	0	48	0	48	0

Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2018 ORIGINAL BUDGET		FY 2019 ORIGINAL BUDGET		FY2020 ORIGINAL BUDGET		FY2021 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
DEVELOPMENT & ENGINEERING SERVICES		15	0.38	17	0.38	17	0.38	17	0.38
DES Director	32	0	0	1	0	1	0	1	0
Assistant DES Director	31	0	0	0	0	0	0	0	0
City Engineer	31	1	0	1	0	1	0	1	0
Transportation Director/MPO Coord.	30	1	0	1	0	1	0	1	0
Assist. Transportation Dir./Transportation Eng.	30	1	0	1	0	1	0	1	0
Planning Director	29	0	0	0	0	0	0	1	0
Chief Building Official	29	1	0	1	0	1	0	1	0
Senior Planner	28	1	0	1	0	1	0	0	0
Senior Transportation/Long-range Planner	28	0	0	1	0	1	0	1	0
Staff Engineer	28	1	0	1	0	1	0	1	0
Planner	27	0	0	0	0	0	0	0	0
Senior Building Official	27	0	0	0	0	0	0	0	0
Property Maintenance Official	27	1	0	1	0	1	0	1	0
Electrical Inspector	27	0	0	0	0	0	0	0	0
Building Inspector	26	3	0	3	0	3	0	3	0
Site Plan Coord./Engineering Technician	26	1	0	1	0	1	0	1	0
Construction Inspector	26	1	0	1	0	1	0	1	0
Building Division Technician	25	1	0	1	0	1	0	1	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Secretary/Permit Clerk	23	1	0	1	0	1	0	1	0
Part-time Janitorial, by FTE	N/A	0	0.38	0	0.38	0	0.38	0	0.38
POLICE DEPARTMENT		109	3.1	109	3.1	113	3.1	117	3.1
Police Chief	32	1	0	1	0	1	0	1	0
Assistant Police Chief	30	0	0	0	0	1	0	1	0
Captain	30	2	0	2	0	2	0	2	0
Lieutenant	28	9	0	9	0	9	0	9	0
Administrative Services Manager	28	0	0	0	0	0	0	1	0
Sergeant	27	9	0	9	0	9	0	9	0
Detective	27	11	0	11	0	11	0	12	0
Support Services Manager	27	1	0	1	0	1	0	0	0
Crime Scene Technician	26	0	0	1	0	1	0	1	0
Master Police Officer	25+2	8	0	8	0	8	0	7	0
Police Officer/CST	25+1	2	0	1	0	1	0	1	0
Police Officer/K-9 (SRO)	25+1	3	0	3	0	3	0	3	0
Police Officer/Bomb Tech/SRT(1 SRO)	25+1	15	0	15	0	15	0	15	0
Community Police Officers	25+1	2	0	1	0	1	0	1	0
Housing Officer/K-9*	25+1	1	0	1	0	1	0	1	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Police Officer (8 SRO)	25	34	0	35	0	38	0	41	0
Support Services Supervisor	24	1	0	1	0	1	0	2	0
Property/Evidence Clerk	23	1	0	1	0	1	0	1	0
Secretary	23	3	0	2	0	2	0	2	0
Support Services Tech	23	0	0	1	0	1	0	1	0
Senior Records Clerk	23	0	0	1	0	1	0	1	0
Records Clerk	22	4	0	3	0	3	0	4	0
Receptionist	21	1	0	1	0	1	0	0	0
PT Court Liaison by FTE	22	0	0.46	0	0.46	0	0.46	0	0.46
PT School Crossing Guards by FTE (15)	N/A	0	2.64	0	2.64	0	2.64	0	2.64

*Housing Officer-This position is funded by Cleveland Housing Authority

Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2018 ORIGINAL BUDGET		FY 2019 ORIGINAL BUDGET		FY2020 ORIGINAL BUDGET		FY2021 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PUBLIC WORKS-OPERATIONS		25	0.5	25	0.5	25	0.5	25	0.5
Director of Public Works	32	1	0	1	0	1	0	1	0
General Supervisor II	27	1	0	1	0	1	0	1	0
Construction Inspector/Safety Coord.	27	1	0	1	0	1	0	1	0
Support Services Manager	27	1	0	1	0	1	0	1	0
General Supervisor I	26	2	0	2	0	2	0	2	0
Building Maint. Supervisor	26	1	0	1	0	1	0	1	0
Sign & Marking Supervisor	26	1	0	1	0	1	0	1	0
Brick Mason	24	1	0	1	0	1	0	1	0
MEO III	24	3	0	3	0	3	0	3	0
Accounting Technician	23	1	0	1	0	1	0	1	0
MEO II	23	0	0	0	0	0	0	0	0
Sign Technician	22	1	0	1	0	1	0	1	0
MEO I	22	5	0	5	0	5	0	5	0
Public Service Worker	21	6	0	6	0	6	0	6	0
P.T. Janitorial	N/A	0	0.5	0	0.5	0	0.5	0	0.5
FLEET MANAGEMENT DIVISION:		6	0	6	0	6	0	6	0
Fleet Manager	28	1	0	1	0	1	0	1	0
Auto Maintenance Supervisor	26	1	0	1	0	1	0	1	0
Mechanic III	26	3	0	3	0	3	0	3	0
Parts Manager	25	1	0	1	0	1	0	1	0
<i>*Moved to General Fund in FY 2018</i>									
CLEVELAND REGIONAL JETPORT		1	0.2	1	0.2	1	0.2	1	0.2
Airport Manager	31	1	0	1	0	1	0	1	0
Grounds Maintenance	N/A	0	0.2	0	0.2	0	0.2	0	0.2
ANIMAL CONTROL DIVISION		6	0	6	0	6	0	6	0
Animal Control Director	27	1	0	1	0	1	0	1	0
Senior Animal Control Officer	24	2	0	2	0	2	0	2	0
Animal Control Officer	23	2	0	2	0	2	0	2	0
Volunteer Coordinator/Clerk	23	0	0	1	0	1	0	1	0
Records Clerk	22	1	0	0	0	0	0	0	0
Attendant	21	0	0	0	0	0	0	0	0
COLLEGE HILL RECREATION CENTER		4	1.3	4	1.75	4	1.75	4	1.75
Recreation Center Supervisor	26	1	0	1	0	1	0	1	0
Asst. Rec. Center Supervisor	23	1	0	1	0	1	0	1	0
Recreation Asst.	21	1	0	1	0	1	0	1	0
Public Service Worker	21	1	0	1	0	1	0	1	0
P.T. Janitorial	N/A	0	0.55	0	0.55	0	0.55	0	0.55
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75	0	0.75
PARKS & RECREATION DEPT.		10	0.61	11	0.61	11	0.61	12	0.61
Director of Parks & Recreation	32	1	0	1	0	1	0	1	0
Assistant Director of Parks & Rec.	30	1	0	1	0	0	0	0	0
Recreation Program Manager	27	0	0	0	0	1	0	1	0
Parks Operational Manager	27	0	0	0	0	1	0	1	0
Gen. Supervisor/Playground Inspector	26	1	0	1	0	0	0	0	0
General Supervisor I	26	1	0	1	0	1	0	0	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Grounds Specialist I	24	1	0	1	0	1	0	1	0
MEO I	22	4	0	3	0	3	0	4	0
Public Service Worker	21	0	0	0	0	2	0	3	0
Seasonal, by FTE	N/A	0	0.61	0	0.61	0	0.61	0	0.61
CLEVELAND COMMUNITY CENTER		4	1.96	4	1.96	4	1.96	4	1.96
Rec. Ctr./Program Supervisor	26	1	0	1	0	1	0	1	0
Recreation Specialist	23	1	0	1	0	1	0	1	0
Secretary	23	1	0	1	0	1	0	1	0
Public Service Worker	21	1	0	1	0	1	0	1	0
P.T. Janitorial	N/A	0	0.21	0	0.21	0	0.21	0	0.21
Seasonal, by FTE	N/A	0	1.75	0	1.75	0	1.75	0	1.75

Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2018 ORIGINAL BUDGET		FY 2019 ORIGINAL BUDGET		FY2020 ORIGINAL BUDGET		FY2021 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
LANDSCAPING MAINTENANCE DIVISION									
Forestry/Landscaping Director	30	0	0	0	0	1	0	1	0
Forestry Inspector	26	1	0	1	0	1	0	1	0
General Supervisor I	26	1	0	1	0	1	0	1	0
Tree Trimmer II	24	1	0	1	0	1	0	1	0
Tree Trimmer I	23	1	0	1	0	1	0	1	0
MEO II	23	0	0	1	0	1	0	1	0
MEO I	22	4	0	4	0	3	0	3	0
TINSLEY PARK									
Aquatic Director	N/A	0	0.26	0	0.26	0	0.26	0	0.26
Manager-Concession	N/A	0	0.51	0	0.51	0	0.51	0	0.51
Concession Helper	N/A	0	0.51	0	0.51	0	0.51	0	0.51
Custodian	N/A	0	0	0	0	0	0	0	0
Laborer	N/A	0	0	0	0	0	0	0	0
Park Gatekeeper	N/A	0	0	0	0	0	0	0	0
Pool Manager	N/A	0	0.69	0	0.69	0	0.69	0	0.69
Assistant Pool Manager	N/A	0	1.61	0	1.61	0	1.61	0	1.61
Pool Gatekeeper	N/A	0	0.92	0	0.92	0	0.92	0	0.92
Lifeguard	N/A	0	4.61	0	4.61	0	4.61	0	4.61
Other Funds:									
SOLID WASTE MANAGEMENT FUND:									
General Supervisor	26	1	0	1	0	1	0	1	0
MEO III	24	6	0	6	0	6	0	6	0
Accounting Technician	23	1	0	1	0	1	0	1	0
MEO II	23	1	0	1	0	1	0	2	0
MEO I	22	2	0	2	0	2	0	1	0
Public Service Worker	21	2	0	2	0	2	0	2	0
STATE STREET AID FUND:									
Asst PW Director/Gen Supervisor III	29	1	0	1	0	1	0	1	0
General Supervisor	26	1	0	1	0	1	0	1	0
MEO III	24	3	0	3	0	3	0	3	0
Brick Mason	24	1	0	1	0	1	0	1	0
MEO II	23	2	0	2	0	2	0	2	0
MEO I	22	1	0	1	0	1	0	1	0
Public Service Worker	21	2	0	2	0	2	0	2	0
COMMUNITY DEV. BLOCK GRANT:									
Redevelopment Coordinator	28	1	0	1	0	1	0	1	0
Codes Enforcement Inspector	25	1	0	1	0	1	0	1	0
STORMWATER MANAGEMENT FUND:									
Storm Water Coordinator	27	1	0	1	0	1	0	1	0
Storm Water Inspector	26	0	0	1	0	1	0	1	0
Storm Water Technician	25	2	0	1	0	0	0	0	0
Storm Water Intern	N/A	0	0	0	0	0	0	0	1
TOTALS		332	17.74	350	18.19	357	18.19	362	19.69

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY21 Salary Ranges

Salary Grade 21

\$23,609.33 - \$38,216.29

Public Service Worker
Recreation Assistant

Salary Grade 22

\$26,442.63 - \$42,802.54

Accounting Clerk
Court Liaison
MEO I
Records Clerk
Sign Technician

Salary Grade 23

\$29,614.56 - \$47,936.93

Accounting Technician
Accounts Payable Clerk
Animal Control Officer
Animal Control Volunteer Coordinator/Clerk
MEO II
Payroll/Insurance Clerk
Property/Evidence Clerk
Recreation Specialist
Secretary
Secretary/Permit Clerk
Senior Records Clerk
Support Services Tech
Tree Trimmer 1

Salary Grade 24

\$33,170.56 - \$53,693.00

Brick Mason
Grounds Specialist I
Mechanic I
MEO III
Municipal Court/Business Tax Clerk
Senior Animal Control Officer

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY21 Salary Ranges

Salary Grade 24 (Cont'd.)

\$33,170.56 - \$53,693.00

Support Services Supervisor
Tree Trimmer II

Salary Grade 25

\$37,148.29 - \$60,131.73

Building Division Technician
Codes Enforcement Inspector
Computer Technician
Executive Secretary I
Firefighter
Grounds Specialist II
Mechanic II
Parts Manager
Police Officer/MPO

Salary Grade 26

\$41,606.74 – \$67,348.59

Assistant to the City Manager/Administration
Assistant to the City Manager/Communications Coordinator
Auto Maintenance Supervisor
Building Inspector
Building Maintenance Supervisor
Code Enforcement Officer
Construction Inspector
Driver/Engineer-Fire
Site Plan Coord./Eng. Technician
Executive Secretary II
Forestry Inspector
General Supervisor I
Mechanic III
Mechanical Inspector
Network Administrator I
Plumbing Inspector
Recreation Center Supervisor
Sign/Marking Supervisor
Storm Water Inspector

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY21 Salary Ranges

Salary Grade 27

\$46,600.80 - \$75,432.46

Accountant
Animal Control Director
Budget & Purchasing Coordinator
Construction Inspector/Safety Coordinator
Detective
Electrical Inspector
Fire Inspector
Fire Lieutenant
General Supervisor II
Network Administrator II
Planner
Police Sergeant
Property Maintenance Official
Recreation Program Manager
Senior Building Official
Storm Water Coordinator

Salary Grade 28

\$52,192.70 – \$84,484.04

911 IT Network Administrator
Administrative Services Manager
Assistant City Clerk
Fire Training Captain
Fire Captain
Fleet Manager
Parks Operational Manager
Police Lieutenant
Redevelopment Coordinator
Senior Accountant
Senior Planner
Senior Transportation/Long-Range Planner
Staff Engineer

Salary Grade 29

\$58,455.62 - \$94,621.80

Asst.to the Mayor/Legislative Liaison
Assistant Human Resources Director
Chief Building Official

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY21 Salary Ranges

Salary Grade 29 (cont'd.)

Fire Battalion Commander
General Supervisor III/Asst. Public Works Dir.
GIS Administrator
Planning Director
Senior Staff Engineer

Salary Grade 30

\$65,469.66 - \$105,975.38

Assistant Police Chief
Assistant Transportation Director/Transportation Engineer
Deputy Fire Chief
Deputy Fire Chief/Fire Marshall
Forestry/Landscaping Director
Police Captain
Transportation Director/MPO Coordinator

Salary Grade 31

\$73,326.31 - \$118,692.89

Airport Manager
Assistant DES Director
City Engineer
Human Resources Director
IT Director
Projects and Operational Services Director

Salary Grade 32

\$82,125.23 - \$132,935.66

Development and Engineering Services Director
Fire Chief
Parks and Recreation Director
Police Chief
Public Works Director

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY21 Salary Ranges

Salary Grade 33

\$92,028.76 - \$148,966.44

Assistant City Manager/Operations
Assistant City Manager/CFO

Salary Grade 34

\$103,018.58 - \$166,755.62

City Manager

CITY OF CLEVELAND
FY21 Salary Schedule
40 Hour Workweek

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
20 Annual	21,079.57	21,817.36	22,580.96	23,371.30	24,189.29	25,035.92	25,912.18	26,819.10	27,757.77	28,729.29	29,734.82	30,775.54	31,852.68	32,967.52	34,121.39
20 Monthly	1,756.60	1,818.08	1,881.71	1,947.57	2,015.74	2,086.29	2,159.31	2,234.88	2,313.10	2,394.06	2,477.85	2,564.58	2,654.34	2,747.24	2,843.39
20 Hourly	10.1344	10.4891	10.8562	11.2362	11.6295	12.0365	12.4578	12.8938	13.3451	13.8122	14.2956	14.7959	15.3138	15.8498	16.4045
21 Annual	23,609.33	24,435.65	25,290.90	26,176.08	27,092.25	28,040.47	29,021.89	30,037.66	31,088.98	32,177.09	33,303.29	34,468.90	35,675.31	36,923.95	38,216.29
21 Monthly	1,967.41	2,036.27	2,107.53	2,181.30	2,257.64	2,336.66	2,418.44	2,503.09	2,590.70	2,681.37	2,775.22	2,872.35	2,972.89	3,076.94	3,184.63
21 Hourly	11.3506	11.7479	12.1591	12.5847	13.0251	13.4810	13.9528	14.4412	14.9466	15.4698	16.0112	16.5716	17.1516	17.7519	18.3732
22 Annual	26,442.63	27,368.12	28,326.00	29,317.41	30,343.52	31,405.55	32,504.74	33,642.41	34,819.89	36,038.59	37,299.94	38,605.43	39,956.63	41,355.11	42,802.54
22 Monthly	2,203.51	2,280.63	2,360.45	2,443.07	2,528.58	2,617.08	2,708.68	2,803.48	2,901.60	3,003.16	3,108.27	3,217.06	3,329.65	3,446.19	3,566.81
22 Hourly	12.7128	13.1577	13.6183	14.0949	14.5882	15.0988	15.6273	16.1742	16.7403	17.3262	17.9327	18.5603	19.2099	19.8823	20.5781
23 Annual	29,614.56	30,651.07	31,723.86	32,834.19	33,983.39	35,172.81	36,403.86	37,677.99	38,996.72	40,361.61	41,774.27	43,236.36	44,749.64	46,315.87	47,936.93
23 Monthly	2,467.83	2,554.21	2,643.60	2,736.13	2,831.89	2,931.01	3,033.60	3,139.77	3,249.66	3,363.40	3,481.12	3,602.96	3,729.06	3,859.58	3,994.67
23 Hourly	14.2378	14.7361	15.2519	15.7857	16.3382	16.9100	17.5019	18.1144	18.7484	19.4046	20.0838	20.7867	21.5142	22.2672	23.0466
24 Annual	33,170.56	34,331.53	35,533.13	36,776.79	38,063.98	39,396.22	40,775.08	42,202.21	43,679.29	45,208.07	46,790.35	48,428.01	50,122.99	51,877.29	53,693.00
24 Monthly	2,764.16	2,860.91	2,961.04	3,064.67	3,171.94	3,282.95	3,397.86	3,516.78	3,639.87	3,767.27	3,899.12	4,035.59	4,176.84	4,323.02	4,474.33
24 Hourly	15.9474	16.5055	17.0832	17.6811	18.3000	18.9405	19.6034	20.2895	20.9997	21.7346	22.4954	23.2827	24.0976	24.9410	25.8139
25 Annual	37,148.29	38,448.48	39,794.17	41,186.97	42,628.51	44,120.51	45,664.73	47,262.99	48,917.20	50,629.30	52,401.33	54,235.37	56,133.61	58,098.29	60,131.73
25 Monthly	3,095.63	3,203.98	3,316.12	3,432.18	3,552.31	3,676.64	3,805.32	3,938.51	4,076.35	4,219.03	4,366.69	4,519.53	4,677.71	4,841.43	5,010.88
25 Hourly	17.8598	18.4848	19.1318	19.8014	20.4945	21.2118	21.9542	22.7226	23.5179	24.3410	25.1929	26.0747	26.9873	27.9319	28.9095
26 Annual	41,606.74	43,062.97	44,570.17	46,130.13	47,744.69	49,415.75	51,145.30	52,935.39	54,788.12	56,705.71	58,690.41	60,744.57	62,870.63	65,071.11	67,348.59
26 Monthly	3,467.16	3,588.51	3,714.11	3,844.10	3,978.65	4,117.90	4,262.03	4,411.20	4,565.59	4,725.38	4,890.77	5,061.95	5,239.12	5,422.49	5,612.27
26 Hourly	20.0032	20.7034	21.4280	22.1779	22.9542	23.7576	24.5891	25.4497	26.3404	27.2624	28.2165	29.2041	30.2263	31.2842	32.3791
27 Annual	46,600.80	48,231.83	49,919.94	51,667.14	53,475.49	55,347.13	57,284.28	59,289.23	61,364.36	63,512.11	65,735.03	68,035.76	70,417.01	72,881.60	75,432.46
27 Monthly	3,883.33	4,019.24	4,159.92	4,305.51	4,456.21	4,612.17	4,773.60	4,940.67	5,113.60	5,292.57	5,477.81	5,669.54	5,867.97	6,073.35	6,285.92
27 Hourly	22.4042	23.1884	24.0000	24.8400	25.7094	26.6092	27.5405	28.5044	29.5021	30.5347	31.6034	32.7095	33.8543	35.0392	36.2656
28 Annual	52,192.70	54,019.44	55,910.12	57,866.98	59,892.32	61,988.55	64,158.15	66,403.69	68,727.82	71,133.29	73,622.96	76,199.76	78,866.75	81,627.09	84,484.04
28 Monthly	4,349.31	4,501.53	4,659.09	4,822.16	4,990.93	5,165.61	5,346.41	5,533.53	5,727.21	5,927.66	6,135.13	6,349.86	6,572.10	6,802.13	7,040.20
28 Hourly	25.0926	25.9709	26.8799	27.8207	28.7944	29.8022	30.8453	31.9248	33.0422	34.1987	35.3957	36.6345	37.9167	39.2438	40.6173
29 Annual	58,455.62	60,501.57	62,619.13	64,810.80	67,079.17	69,426.94	71,856.89	74,371.88	76,974.89	79,669.02	82,457.43	85,343.44	88,330.46	91,422.03	94,621.80
29 Monthly	4,871.21	5,041.70	5,218.16	5,400.80	5,589.82	5,785.47	5,987.96	6,197.54	6,414.45	6,638.96	6,871.32	7,111.82	7,360.73	7,618.36	7,885.00
29 Hourly	28.1037	29.0873	30.1053	31.1590	32.2496	33.3783	34.5466	35.7557	37.0072	38.3024	39.6430	41.0305	42.4666	43.9529	45.4912

CITY OF CLEVELAND
 FY21 Salary Schedule
 40 Hour Workweek

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
30 Annual	65,469.66	67,761.10	70,132.74	72,587.38	75,127.94	77,757.42	80,478.93	83,295.69	86,211.04	89,228.43	92,351.42	95,583.72	98,929.15	102,391.67	105,975.38
30 Monthly	5,455.70	5,646.65	5,844.28	6,048.83	6,260.54	6,479.66	6,706.45	6,941.17	7,184.12	7,435.56	7,695.80	7,965.16	8,243.94	8,532.48	8,831.11
30 Hourly	31.4758	32.5775	33.7177	34.8978	36.1192	37.3834	38.6918	40.0460	41.4476	42.8983	44.3997	45.9537	47.5621	49.2268	50.9497
31 Annual	73,326.31	75,892.73	78,548.97	81,298.19	84,143.62	87,088.65	90,136.75	93,291.54	96,556.74	99,936.23	103,434.00	107,054.19	110,801.08	114,679.12	118,692.89
31 Monthly	6,110.41	6,324.27	6,545.62	6,774.72	7,011.83	7,257.25	7,511.25	7,774.15	8,046.24	8,327.86	8,619.33	8,921.01	9,233.25	9,556.41	9,890.88
31 Hourly	35.2530	36.4869	37.7639	39.0857	40.4537	41.8695	43.3350	44.8517	46.4215	48.0463	49.7279	51.4684	53.2698	55.1342	57.0639
32 Annual	82,125.23	84,999.61	87,974.60	91,053.71	94,240.59	97,539.01	100,952.88	104,486.23	108,143.24	111,928.26	115,845.75	119,900.35	124,096.86	128,440.25	132,935.66
32 Monthly	6,843.64	7,083.16	7,331.08	7,587.66	7,853.23	8,128.09	8,412.58	8,707.02	9,011.76	9,327.18	9,653.63	9,991.50	10,341.21	10,703.15	11,077.76
32 Hourly	39.4833	40.8652	42.2955	43.7758	45.3080	46.8938	48.5350	50.2338	51.9919	53.8117	55.6951	57.6444	59.6620	61.7501	63.9114
33 Annual	92,028.76	95,249.76	98,583.50	102,033.93	105,605.11	109,301.29	113,126.84	117,086.28	121,184.30	125,425.75	129,815.65	134,359.20	139,061.77	143,928.93	148,966.44
33 Monthly	7,668.92	7,937.33	8,215.13	8,502.66	8,800.26	9,108.27	9,427.06	9,757.00	10,098.50	10,451.94	10,817.76	11,196.38	11,588.26	11,993.85	12,413.63
33 Hourly	44.2446	45.7932	47.3959	49.0548	50.7717	52.5487	54.3879	56.2915	58.2617	60.3008	62.4114	64.5958	66.8566	69.1966	71.6185
34 Annual	103,018.58	106,624.23	110,356.08	114,218.55	118,216.19	122,353.76	126,636.14	131,068.41	135,655.80	140,403.76	145,317.89	150,404.01	155,668.15	161,116.54	166,755.62
34 Monthly	8,584.72	8,885.18	9,196.16	9,518.03	9,851.16	10,195.95	10,552.81	10,922.16	11,304.43	11,700.09	12,109.59	12,533.43	12,972.10	13,426.12	13,896.03
34 Hourly	49.5282	51.2617	53.0558	54.9128	56.8347	58.8239	60.8828	63.0137	65.2191	67.5018	69.8644	72.3096	74.8405	77.4599	80.1710

CITY OF CLEVELAND
 FY21 Salary Schedule
 28-Day including O.T.

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
25 Annual	37,148.85	38,449.06	39,794.78	41,187.60	42,629.16	44,121.18	45,665.42	47,263.71	48,917.94	50,630.07	52,402.12	54,236.20	56,134.46	58,099.17	60132.642
Hourly	13.1083	13.5671	14.0419	14.5334	15.0420	15.5685	16.1134	16.6774	17.2611	17.8652	18.4905	19.1377	19.8075	20.5008	21.218293
26 Annual	41,606.71	43,062.95	44,570.15	46,130.11	47,744.66	49,415.72	51,145.27	52,935.36	54,788.10	56,705.68	58,690.38	60,744.54	62,870.60	65,071.07	67348.559
Hourly	14.6813	15.1951	15.7269	16.2774	16.8471	17.4367	18.0470	18.6787	19.3324	20.0091	20.7094	21.4342	22.1844	22.9609	23.764488
27 Annual	46,600.47	48,231.49	49,919.59	51,666.77	53,475.11	55,346.74	57,283.88	59,288.81	61,363.92	63,511.66	65,734.56	68,035.27	70,416.51	72,881.09	75431.925
Hourly	16.4434	17.0189	17.6145	18.2310	18.8691	19.5295	20.2131	20.9205	21.6528	22.4106	23.1950	24.0068	24.8470	25.7167	26.616769
28 Annual	52,192.60	54,019.34	55,910.01	57,866.86	59,892.20	61,988.43	64,158.03	66,403.56	68,727.68	71,133.15	73,622.81	76,199.61	78,866.60	81,626.93	84483.87
Hourly	18.4166	19.0612	19.7283	20.4188	21.1335	21.8731	22.6387	23.4310	24.2511	25.0999	25.9784	26.8877	27.8287	28.8027	29.810822

City of Cleveland

Fringe Benefits Summary

The City provides a comprehensive package of fringe benefits for employees. All employee benefits are contingent upon the City of Cleveland’s financial capacity and benefits may be amended by the City Council. The package includes the following:

Health/Dental/Vision Insurance Coverage

City employees are covered by the City of Cleveland Health, Dental and Vision Insurance Plans. Health and dental benefits currently are with Blue Cross and Blue Shield and the vision coverage is with Guardian. Details of the coverage are available in the employee insurance benefit handbooks. The City and its employees currently pay the following rates for insurance coverage:

	<u>City Cost</u>		<u>Employee Cost</u>		<u>Total Cost</u>	
	<u>Ind</u>	<u>Family</u>	<u>Ind</u>	<u>Family</u>	<u>Ind</u>	<u>Family</u>
Medical	\$644.47	\$ 652.48	\$0	\$370.34	\$644.47	\$1,667.29
Dental	\$ 27.92	\$ 26.79	\$0	\$ 18.06	\$ 27.92	\$ 72.77
Vision	\$ 8.00	\$ 6.30	\$0	\$ 6.30	\$ 8.00	\$ 20.60

The City’s insurance coverage renews at August 1st of each year. The City’s agent of record is CBiz/Ed Jacob’s and Associates. Andy Fighlestahler along with Dena Hunt are the City’s primary representatives with CBiz/Ed Jacobs. Andy coordinates the city’s renewal each year and every effort is made to ensure employees are receiving the best coverage possible with the funds available. Dena assists the HR Department with claims, enrollment of dependents, changes in coverage, etc.

Open enrollment is held each year beginning in June. This is the period that changes can be made without a “qualifying event” such as marriage, divorce, birth of a child, change in spouse’s employment status, etc. Employees who elect dependent coverage will have deductions from their paychecks during the month prior to the coverage’s effective date.

During open enrollment in 2019, the Human Resources Department and the representatives from CBiz worked to implement the electronic Aflac at Work Benefit Administration System. This system will allow employees to review their coverages and make any changes during the year, provided they are allowable under the coverage terms.

Flexible Spending Account Program

The Flexible Spending Account Program is a plan that allows employees to save on their annual tax liability by the use of pre-tax dollars to pay for certain out-of-pocket expenses such as un-reimbursed medical and dental expenses including co-pays and deductibles, dependent care expenses, over-the-counter medications, eyeglasses, etc. Employees elect an annual amount up to \$2,600 that is deducted from payroll **before taxes** in equal amounts out of 24 payrolls each year and deposited in their Flexible Spending Account. As claims are incurred, the employee can use a debit card to pay the expense with no out of pocket cash required, or can file for reimbursement if the debit card is not used. Effective with the 2013 plan year, a roll over option was included to prevent the loss of funds that remain in accounts at the end of the plan year. Up

to \$500 may be unused at the end of each year and will roll over to the following year. The Flexible Spending Account year begins August 1st and ends July 31st. Contributions from payroll to employee's Spending Accounts begin with the first payroll in August. Both the City and the employee save on federal taxes. The City pays for all expenses related to administration of the plan.

Life Insurance Coverage

City employees are provided with two times their base annual salary for life insurance and accidental death and dismemberment insurance. Dependent coverage is provided in the amount of \$2,000 for a spouse and \$1,000 for dependent children. Employees must inform the HR Department in the event of a change in their beneficiary, and of the change in marital status so dependent coverage can be updated. There is no cost to employees for this coverage.

Long-Term Disability

City employees are provided with long-term disability insurance that pays a minimum of 60% of the employee's regular earnings up to a maximum of \$5,000 per month in the event of disability. The benefit will be provided for disability from the employee's current occupation for two years, then would convert to disability from any occupation. This benefit begins after the exhaustion of sick leave or 90 days, whichever is greater. There is no cost to the employee for this coverage.

Paid Sick Leave

Employees are credited with sick leave each month at the rate of 8 hours per month for 40 hour per week employees and 24 hours per month for 28 day Fire employees. Sick leave is to be used for an employee's personal illness or injury off the job, and may also be used for the necessary care and attendance of a member of the employee's immediate family. Unlimited accumulation is allowed. Unused sick leave is not paid for at termination of employment, however, credit is given for unused sick leave for employees retiring under the City's retirement plan. Twenty days of unused sick leave will provide the employee with one additional month of service credit in the TCRS. Employees are encouraged not to abuse the paid sick leave benefit so that paid time will be available in the event of an extended absence (paid sick leave serves as short term disability provided by the City), and for the additional service credit at retirement. Sick leave is accrued on approximately the 15th of each month and the leave balance is provided to employees on check stubs every two weeks.

Paid Vacation Leave

Employees earn vacation leave on a monthly accrual basis based on length of service. The list below shows the amount of vacation that is earned on a monthly and annual basis. 24 hour shift Fire personnel earn vacation time at 1.4 times the rate of a regular 40 hour per week employee. There is a maximum carryover allowed each year at January 1st of 240 hours of vacation for all employees except 28 day Fire who have a maximum carryover of 720 hours. Any vacation over the allowed maximums will convert to sick time. Any unused vacation leave is paid to the employee at termination of employment.

Vacation leave is accrued on approximately the 15th of each month and the leave balance is provided to employees on check stubs every two weeks.

<u>Years of Service</u>	<u>Accrual Rates per Month</u>		<u>Hours Earned per Year</u>	
	<u>40 hr wk</u>	<u>28 day Fire</u>	<u>40 hr wk</u>	<u>28 day Fire</u>
0 - 1	3.33	4.67	40	56
1 - 5	6.67	9.34	80	112
5 - 10	10.00	14.00	120	168
10-15	11.67	16.34	140	196
15 - 19	13.33	18.67	160	224
20+	16.67	23.34	200	280

Paid Holidays

Employees other than 28 day Fire employees are paid for 12 holidays (96 hours) annually either with time off or additional compensation. Any holiday time that remains on an employee’s balance at the end of the year will convert to vacation time. Holiday time is posted to the employees leave balance at the beginning of each calendar year and the balance is reduced as holiday time is taken. The holiday leave balance is provided to employees on each pay stub. The paid holidays are:

- | | |
|------------------|------------------------|
| New Year’s Day | Labor Day |
| Veterans Day | M.L. King Birthday |
| President’s Day | Columbus Day |
| Good Friday | Thanksgiving Day |
| Memorial Day | Day after Thanksgiving |
| Independence Day | Christmas Eve |
| | Christmas Day |

Special Leave

Employees are granted time off from work with or without pay at the discretion of the Department Head for various occasions. Bereavement leave is granted with pay for a maximum of three days for the death of a member of the immediate family. Jury service is granted with pay provided the jury service pay is turned in to the City. Military leave is granted with pay for a period not to exceed 20 calendar days in a 12 month period. Special leave with or without pay can be provided at the discretion of the Department Head with the City Manager’s approval. Inclement weather leave is provided for all employees in the event the City Offices are closed due to severe weather conditions.

Retirement Plan

City employees are covered by the Tennessee Consolidated Retirement System, a statewide retirement program that covers state employees and numerous city and county local government agencies and school system employees. In 1982 the City initiated non-contributory status which means that the City pays the full cost of membership for employees. Employees do not pay any of the cost of membership in TCRS. The current contribution rate paid by the City is 17.18% of gross wages for general government employees. For certified police and fire employees who qualify, an additional 3.5% is paid for the Public Safety Officer Supplemental Bridge Option. Other current options include probationary period buyback, sick leave credit, option I in service

death benefit, 25 year retirement, 5 year vesting, 3.6% indexing, prior service buyback, and military service credit, among others.

The TCRS is a defined benefit pension plan which means that the benefit provided at retirement is based entirely on years of service and the employees highest consecutive 60 months of salary. Full retirement benefits are received at 30 years of service or age 60 for general government employees, and 25 years of service or age 55 for Public Safety employees covered by the Supplemental Bridge Option. A 30 year general government employee would draw approximately 48% of their salary at retirement, a 30 year Public Safety Officer with the Supplemental Bridge benefit would draw approximately 71% of their salary. The 25 year early service retirement option for general government employees allows employees with 25 years of service to retire at any age (under 60) with a reduction in benefit. Employees age 55 who are vested (5 years of service) may also retire at any time prior to age 60 with a reduction in benefit. Full details of the TCRS are available in the HR Department or online at www.tcrs.tn.gov.

Retiree Premium Reduction Plan/Medicare Supplement

In June 2006, the City implemented a program that allows retirees who qualify to remain on the City's health, dental and vision insurance coverage for life. Retirees under age 65 remain in the City's group plans that are provided for active employees. At age 65 the retiree is covered by a Medicare Advantage Plan. The retiree may also elect to cover spouses after retirement. Spouses may remain in the City's coverage for up to three years in the event of the death of the retiree. Retirees under 65 pay the same for dependent coverage as do active employees. Retirees must have 10 years of creditable service in TCRS to remain in the City's group coverage. A percentage of the retiree's individual premium is paid by the City, based on the employee's years of service. The premium reduction for both the health, dental and vision insurance and Medicare supplement starts at 15 years of service. The City pays 50% of the retiree's individual premium at 15 years of service and the percentage paid by the City increases 3.33% each year up to 100% paid at 30 or more years of service (5 % each year and 100% for 25 or more years of service for public safety employees).

Voluntary Participation in 457 and 401k Plans

City employees are eligible for 457 and 401k programs administered by Tennessee Consolidated Retirement System. These are voluntary tax-favored programs that allow public employees to contribute a portion of their salary before federal taxes into supplemental retirement accounts. These are long range retirement options designed to allow employees to contribute to an account that will supplement the benefits received from the State Retirement System and Social Security and provide a more secure standard of living in their retirement years. The plans are very flexible. Employees may enroll at any time, can make changes to their plan design, change contribution amounts, stop contributions if necessary and then resume contributions at a later date and make other changes whenever needed. Various options are available including fixed rate annuities, publicly available mutual funds and life insurance. Guidelines and rules for employee's access to their funds are in accordance with IRS regulations.

Workers Compensation and Occupational Disability Salary Supplement Plan

City employees are covered for occupational injury and illness according to the state worker's compensation laws, with coverage administered by the Tennessee Municipal League Risk Management Pool. The City in addition has adopted an Occupational Disability Policy that will supplement the worker's compensation weekly benefit amount to insure that employees receive an amount equal to their full regular earnings for a period of 30 calendar days. After 30

days if the employee remains unable to return to work, they would receive the temporary total disability benefit from TML (66.67% of regular pre-disability earnings). Employees are encouraged to work safely, and report any accident or injury immediately, even if minor in nature so that appropriate medical attention can be provided.

Educational Reimbursement and Career Training

City employees are eligible for up to \$2,388 per fiscal year for reimbursement of expenses for continuing education with a regionally accredited institution. Employees who have not completed high school are eligible for a \$250 bonus for obtaining a GED. Employees are provided with job related training and certifications as needed such as Police POST certification, Firefighter certification, Building Inspector certification, SCBA certification for Firefighters, etc., and various other types of supervisory training and job-related courses and seminars.

Electronic Direct Deposit

Effective February 1, 2013 all new employees are paid by direct deposit.

Payroll Deduction YMCA Membership Fees

Employees can join the local YMCA without a joining fee and are eligible for payroll deduction of the monthly membership dues.

Optional Accident, Cancer, Intensive Care, etc. Insurance Coverage

Employees have available at their own expense through payroll deduction group rate coverage through AFLAC. Various types of coverage are offered through both companies such as cancer plans, accident plans, short term disability plans, among others. Eligibility for these coverages is at employment or at open enrollment each year.

Cafeteria Plan (Premium Conversion Only)

Employees are eligible to purchase dependent health coverage, dental coverage and other insurance policies with pre-tax dollars saving on their tax liability each pay period.

Longevity Pay

Upon completion of their 5th year of service as of June 30th, all employees will receive longevity pay in the amount of \$375, with \$75 added annually for each additional year of service completed. The longevity bonus is paid in November each year.

Service Awards

City employees are provided with service awards for total years of service as of December 31st of each year. Service time includes all current and any prior periods of service combined. Retiring employees who reach a qualifying number of years in the year they retire will receive the award payment and service award upon retirement. Awards are provided for the following years:

5 years	\$ 75
10 years	\$100
15 years	\$150
20 years	\$200
25 years and above	\$250

Christmas Bonus

All full-time City employees receive a \$100 bonus in December of each year.

Sick Leave Incentive Pay

As incentive for nonuse of sick leave employees will accrue sick incentive pay at a rate of \$25 per month that no sick leave is taken.

FICA Taxes

The City pays 7.65% of wages for each employee for Social Security and Medicare.

Competitive Wages, Overtime Pay, and Compensatory Time

City employees are paid competitive wages which are evaluated periodically to insure they are comparable to wages paid for similar duties in both the public and private sectors. Employees receive annual pay increases if job performance is satisfactory, subject to the approval of the City Council and the availability of funds. The current compensation plan gives employees with a good evaluation a 3.5% step in pay each year in addition to any cost of living increase that is given (if funds are available and subject to Council approval), normally on July 1st of each year. Employees are compensated for any overtime worked according to the Fair Labor Standards Act, either with pay at time and one half or compensatory time off. Certified Police and Fire personnel are subject to special provisions of the FLSA that allows for extended work periods and an increased number of hours worked before overtime is paid.

Annual Physicals

Annual physical examinations are provided in October each year at no cost to any employee who wishes to participate.

Flu Shots

Flu shots are provided annually at no cost to the employee.

Annual City Picnic and Employee Appreciation Day

Employees are honored annually with a city-wide picnic in May and a luncheon in December, providing funds are available. The annual picnic is open to all full-time employees and immediate family members. Employee Appreciation Day is set aside for employees only.

Sold Vacation

Employees who qualify are allowed to receive pay in lieu of time off for up to two weeks of vacation time per fiscal year.

Advanced Sick and Vacation Time

Under certain conditions, if an employee exhausts all earned sick and vacation time, they may be advanced up to two weeks of sick leave and two weeks of vacation leave.

Uniforms and Cleaning Services

Uniforms are provided for city employees, other than clerical and others wearing normal street clothes, for Public Works, Police, Fire, Parks and Recreation, and the Animal Shelter. Clothing allowances are provided for police detectives, building, plumbing and mechanical inspectors, and department heads as well as reasonable amounts for laundry and dry cleaning.

Death of an Employee

Upon the death of a full-time employee, his/her beneficiary shall receive pay for all accrued vacation time, plus an additional two weeks full pay.

RETIREMENT COMMITMENTS

THE TCRS PENSION PLAN

Plan Description. Certain employees of the City of Cleveland are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Benefits provided. Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits are early retirement are available at age 55 and vested. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees covered by benefit terms. At the measurement date of June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	462
Inactive employees entitled to but not yet receiving benefits	377
Active employees	719
	<u>1,558</u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. The City of Cleveland makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2019, employer contributions were 6,489,166, based on a rate of 20.56 percent of covered payroll for public safety employees and 17.06 percent of covered payroll for all other employees under the plan. By law, employer contributions are required to be paid. The TCRS may intercept Cleveland City's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability

Cleveland City's net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total pension liability as of the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.75 to 3.45 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.25 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvements.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	5.69%	31%
Developed market international equity	5.29%	14%
Emerging market international equity	6.36%	4%
Private equity and strategic lending	5.79%	20%
U.S. fixed income	2.01%	20%
Real estate	4.32%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from Cleveland City will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 6/30/17	\$ 147,251,649	\$ 126,348,164	\$ 20,903,485
Changes for the year:			
Service cost	\$ 2,829,546	\$ 0	\$ 2,829,546
Interest	10,660,549	0	10,660,549
Difference between expected and actual experience	768,592	0	768,592
Changes in assumptions	0	0	0
Contributions - employer	0	6,173,935	(6,173,935)
Net Investment income	0	10,488,825	(10,488,825)
Benefit payments	(6,078,280)	(6,078,280)	0
Administrative expenses	0	(67,134)	67,134
Net changes	<u>\$ 8,180,407</u>	<u>\$ 10,517,346</u>	<u>\$ (2,336,939)</u>
Balance at 6/30/18	<u>\$ 155,432,056</u>	<u>\$ 136,865,510</u>	<u>\$ 18,566,546</u>

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of Cleveland City calculated using the discount rate of 7.25 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Cleveland City's net pension liability	\$ 39,350,297	\$ 18,566,546	\$ 1,226,197

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Pension expense. For the year ended June 30, 2018, Cleveland City recognized pension expense of \$5,053,975.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2018, the City of Cleveland reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,161,741	\$ 42,489
Net difference between projected and actual earnings on pension plan investments	0	598,761
Change in assumptions	2,424,257	0
Contributions subsequent to the measurement date of June 30, 2018	<u>6,189,166</u>	<u>0</u>
Total	<u>\$ 11,775,164</u>	<u>\$ 641,250</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2018," will be recognized as a reduction to net pension liability in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ 2,305,029
2021	1,405,716
2022	216,540
2023	889,361
2024	128,099
Thereafter	0

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to Pension Plan

At June 30, 2019, the City of Cleveland did not have a payable balance of contribution to the plan.

CLEVELAND UTILITIES - CSA PENSION PLAN

Plan description. All employees of the Cleveland Utilities - Electric Division hired prior to October 15, 1993, participate in an agent multiple-employer pension plan administered by the Central Service Association (the "CSA Plan"). The CSA Plan provides retirement benefits to plan members. Section 5.1 & 5.2 of the Pension Plan for employees of Central Service Association ("CSA") assigns the authority to establish and amend benefit provisions to the CSA Board of Directors. The Board will serve as the "Plan Sponsor," in regard to employees participating in the plan (active and retired) and CSA shall continue to serve as the "Plan Administrator." CSA issues a publicly available financial report that includes financial statements and required supplementary information for the CSA plan. That report may be obtained by writing Central Service Association, P.O. Box 3480 Tupelo, MS 38803-3480 or by calling (662) 842-5962.

On October 1, 2005, Cleveland Utilities-Electric Division withdrew from the CSA Non-governmental plan in a spin off whereby assets and liabilities were transferred into the Central Service Association Pension Plan for Governmental Employees, a new tax-qualified multiple employer defined benefit pension plan that is maintained as a governmental plan (as defined under section 414(d) of the Internal Revenue Code). The CSA Governmental Plan is substantially the same as the CSA Non-governmental plan with certain exceptions, including, but not limited to, (1) the CSA Governmental Plan will not be subject to any PBGC requirements, (2) benefits under the CSA Governmental Plan will not be insured by the PBGC, and (3) the CSA Governmental Plan will not be subject to the additional deficit reduction contribution funding requirements of Code Section 412(1).

Benefits provided. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using a member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. No disability benefits are payable under the plan. There is no provision for Cost-of-Living Adjustments (COLAs).

Employees covered by benefit term. At the measurement date of October 1, 2018, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	72
Inactive employees entitled to but not yet receiving benefits	6
Active employees	15
	<u>93</u>

Contributions. Contributions for employees are based on an actuarially determined amount. The contribution requirements of the Board are established and may be amended by the CSA Board of Directors. The employer's actuarially determined contribution (ADC) is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as amortized portion of any unfunded liability.

Net Pension Liability

Cleveland Utilities net pension liability was measured as of October 1, 2018, and the total pension liability used to calculate net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total pension liability as of October 1, 2018, actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement:

Discount rate	7.00%
Salary scale	3.00%
Overtime	It is assumed that overtime will continue to be earned at 60% of the prior year's level.
Cost method	Individual Entry Age Normal
Mortality	RP-2000 Generational with Scale AA
Incident of Disability	None
Assumed retirement age	50% at the earlier of 30 years of service, or age 60 with 5 years of service, and 50% at age 65
Marriage	It is assumed that 80% of participants are married and that a male is 3 years older than his female spouse.
Termination	Males: Termination Table T-5 from the Actuary's Handbook Females: Termination Table T-5 from the Actuary's Handbook with a five year setback
Cost-of-living increases	N/A
Date of participation freeze	10/14/1993

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current contribution rate and the employer will continue to contribute the actuarially determined contribution in accordance with the Plan's current funding policy on an annual basis. Based on that assumption, the pension plan's fiduciary net position is projected to be available to make all projected future payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in assumptions. The projection of overtime year to year has been changed from assuming that overtime will continue to be earned at 60% of the prior year's level of 80%.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 10/01/17	\$ 34,019,614	\$ 26,080,342	\$ 7,939,272
Changes for the year:			
Service cost	\$ 68,316	\$ 0	\$ 68,316
Interest	2,304,139	0	2,304,139
Difference between expected and actual experience	645,393	0	645,393
Assumption Changes	64,119	0	64,119
Contributions - employer	0	1,902,732	(1,902,732)
Net Investment income	0	1,681,631	(1,681,631)
Benefit payments	(2,343,308)	(2,343,308)	0
Other charges	0	0	0
Net changes	<u>\$ 738,659</u>	<u>\$ 1,241,055</u>	<u>\$ (502,396)</u>
Balance at 10/01/18	<u>\$ 34,758,273</u>	<u>\$ 27,321,397</u>	<u>\$ 7,436,876</u>

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the CSA plan calculated using the discount rate of 7.0 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
CSA plan net pension liability	\$ 11,005,008	\$ 7,436,876	\$ 4,379,902

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Pension expense. For the year ended June 30, 2018, Cleveland Utilities recognized pension expense of \$1,054,380.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2019 Cleveland Utilities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,354,906	\$ 133,291
Changes of assumption	91,018	0
Net difference between projected and actual earnings on pension plan investments	0	215,600
Contributions subsequent to the measurement date of October 1, 2018	<u>1,381,510</u>	<u>0</u>
Total	<u>\$ 2,827,434</u>	<u>\$ 348,891</u>

The amount shown above for "Contributions subsequent to the measurement date of October 1, 2018," will be recognized as a reduction to net pension liability in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ 529,764
2021	249,471
2022	150,191
2023	167,607
2024	0
Thereafter	0

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to Pension Plan

At June 30, 2019, no contributions were payable to the plan.

TEACHERS LEGACY PENSION PLAN OF TCRS

Plan description. The Tennessee Consolidated Retirement System (TCRS) was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a public ally available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Teachers employed by Cleveland City Schools with membership in the TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees.

Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided. Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 55 and vested. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of salary. The Local Education Agency (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial

valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Cleveland City Schools for the year ended June 30, 2019 to the Teacher Legacy Pension Plan were \$2,252,900, which is 10.46 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions:

Pension asset. At June 30, 2019, The Cleveland City Schools reported an asset of \$2,158,465, for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial value as of that date. Cleveland City Schools' proportion of the net pension liability was based on Cleveland City Schools' share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2018, Cleveland City Schools' proportion was 0.613389 percent. The proportion measured as of June 30, 2017 was 0.590148 percent.

Pension expense. For the year ended June 30, 2019, Cleveland City Schools recognized (negative) pension expense of (\$522,761).

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2019, Cleveland City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 436,299	\$ 2,911,940
Change in assumptions	1,274,800	0
Net difference between projected and actual earnings on pension plan investments	0	469,772
Changes in proportion of Net Pension Liability (Asset)	320,253	0
Contributions subsequent to the measurement date of June 30, 2018	2,252,900	0
Total	<u>\$ 4,284,252</u>	<u>\$ 3,381,712</u>

Cleveland City Schools employer contributions of \$2,252,900, reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ 540,065
2021	(594,201)
2022	(1,112,520)
2023	(183,705)
2024	0
Thereafter	0

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Actuarial assumptions. The total pension liability as of the June 30, 2018 the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.75 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.25 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

Changes of assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study. A blend of future capital market projections and historical market returns was used in a build-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates by the target asset allocation percentage and by adding expected inflation of 2.50 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	5.69%	31%
Developed market international equity	5.29%	14%
Emerging market international equity	6.36%	4%
Private equity and strategic lending	5.79%	20%
U.S. fixed income	2.01%	20%
Real estate	4.32%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the three factors described above.

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents Cleveland City Schools' proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what Cleveland City Schools' proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Cleveland City Schools' proportionate share of the net pension liability (asset)	\$ 16,638,806	\$ (2,158,465)	\$ (17,710,587)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2019, no payments were payable to the plan.

TEACHERS RETIREMENT PLAN OF TCRS

Plan description. The Tennessee Consolidated Retirement System (TCRS) was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a public ally available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Teachers employed by Cleveland City Schools with membership in the TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided. Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Retirement Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90.

Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except for in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required contributions are not remitted. Employer contributions for the year ended June 30, 2019 to the Teacher Retirement Plan were \$174,930, which is 4 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

Pension asset. At June 30, 2019, The Cleveland City Schools reported an asset of \$189,514, for its proportionate share of net pension asset. The net pension liability was measured as of June 30, 2018, and the total pension asset used to calculate the net pension asset was determined by an actuarial value as of that date. Cleveland City Schools' proportion of the net pension asset was based on Cleveland City Schools' share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2018, Cleveland City Schools' proportion was 0.417866 percent. The proportion measured as of June 30, 2017 was 0.393963 percent.

Pension expense. For the year ended June 30, 2019, Cleveland City Schools recognized pension expense of \$64,159.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2019, Cleveland City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,734	\$ 7,548
Net difference between projected and actual earnings on pension plan investments	0	10,705
Change in assumptions	8,941	0
Changes in proportion of Net Pension Liability (Asset)	701	7,391
Contributions subsequent to the measurement date of June 30, 2018	174,930	0
Total	<u>\$ 195,306</u>	<u>\$ 25,644</u>

Cleveland City Schools employer contributions of \$174,930, reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ (1,949)
2021	(2,288)
2022	(3,814)
2023	(1,017)
2024	409
Thereafter	3,390

In the table shown, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Actuarial assumptions. The total pension liability as of the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.75 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of pension plan investment expenses,
Cost-of-Living Adjustment	2.25 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

Changes of assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates by the target asset allocation percentage and by adding expected inflation of 2.50 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. equity	5.69%	31%
Developed market international equity	5.29%	14%
Emerging market international equity	6.36%	4%
Private equity and strategic lending	5.79%	20%
U.S. fixed income	2.01%	20%
Real estate	4.32%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the three factors described above.

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents Cleveland City Schools' proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what Cleveland City Schools' proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Cleveland City Schools' proportionate share of the net pension liability (asset)	\$ 29,299	\$ (189,514)	\$ (350,727)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2019, no payments were payable to the plan.

AGGREGATION OF ALL PENSION PLANS

Deferred Outflows of Resources and Deferred Inflows of Resources Related to all Pension Plans

The following is an aggregation of deferred outflows of resources and deferred inflows of resources related to the City's various pension plans:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,963,680	\$ 3,095,268
Net difference between projected and actual earnings on pension plan investments	0	1,294,838
Change in assumptions	3,799,015	0
Changes in proportion of Net Pension Liability	320,954	7,391
Contributions subsequent to the measurement date	9,998,506	0
Total	\$ 19,082,155	\$ 4,397,497

Deferred outflows of resources related to 2019 contributions to pension plans subsequent to the measurement date (June 30, 2018 and October 1, 2018) will be recognized as a reduction of the net pension liability for the year ended June 30, 2020.

Amounts reported as deferred outflows of resources and deferred inflows of resources from all pension plan will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ 3,372,909
2021	1,058,698
2022	(749,603)
2023	872,246
2024	128,508
Thereafter	3,390

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

The retirement plans resulted in the following net pension asset and net pension liability:

	Net Pension Asset	Net Pension Liability
	<u> </u>	<u> </u>
Teachers Legacy Pension Plan	\$ 2,158,465	\$ 0
Teachers Retirement Plan of TCRS	189,514	0
TCRS Pension Plan	0	18,566,547
CSA Pension Plan	<u>0</u>	<u>7,436,876</u>
	<u>\$ 2,347,979</u>	<u>\$ 26,003,423</u>

Pension expense related to all plans were as follows:

Teachers Legacy Pension Plan	\$ (522,761)
Teachers Retirement Plan of TCRS	64,159
TCRS Pension Plan	5,053,975
CSA Pension Plan	<u>1,054,380</u>
	<u>\$ 5,649,753</u>

POST EMPLOYMENT BENEFITS

CITY EMPLOYEES OTHER THAN CITY SCHOOLS AND CLEVELAND UTILITIES

PLAN DESCRIPTION

The City provides postretirement medical, dental and life insurance benefits to employees who retire from the City with 30 years of service, public safety employees 25 years or age 55 with 10 years of service. Medical benefits are provided using a point of service (POS) single-employer plan through Blue Cross. Dental benefits are provided using a preferred provider organization (PPO) through Blue Cross/Blue Shield. Lincoln National provides life insurance benefits.

The following schedule applies to employees with over 10 years of service. If the retiree has family coverage the City will pay half the difference between the cost of the family plan and the cost of the individual plan. No separate report is issued for this plan.

<u>Years of Service At Retirement</u>	<u>% Paid by Participant Non Police Non Fire</u>	<u>Years of Service At Retirement</u>	<u>% Paid by Participant Police & Fire</u>
<15	100.00%	<15	100.00%
15	50.00%	15	50.00%
16	46.67%	16	45.00%
17	43.33%	17	40.00%
18	40.00%	18	35.00%
19	36.67%	19	30.00%
20	33.33%	20	25.00%
21	30.00%	21	20.00%
22	26.67%	22	15.00%
23	23.33%	23	10.00%
24	20.00%	24	5.00%
25	16.67%	25+	0.00%
26	13.33%		
27	10.00%		
28	6.67%		
29	3.33%		
30+	0.00%		

Plan Membership. At July 1, 2017, plan membership consisted of the following:

Inactive employees currently receiving benefit payments	95
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	323
	<u>418</u>

Actuarial assumptions. The total OPEB liability in the June 30, 2017 actuarial valuation (updated for 2019) was determined using the actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Actuarial Cost Method
Salary Increases	4.00%
Payroll Growth	2.50%
Inflation	2.50%
Discount rate	3.50%
Healthcare Cost Trend Rates	8.00% decreasing to an ultimate rate of 5.0% in 2021.
Mortality	RP2000 Fully Generational with Scale BB

Discount rate. The discount rate used to measure the OPEB liability was 3.50 percent. This rate reflects the Bond Buyer's 20 Bond Index.

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at 06/30/18	<u>\$ 36,616,946</u>
Changes for the year:	
Service cost	\$ 1,328,012
Interest	1,453,222
Changes in Benefit Terms	0
Differences between expected and actual experience	0
Changes in assumptions and other inputs	2,750,384
Benefit payments	(795,581)
Net changes	<u>\$ 4,736,037</u>
Balance at 06/30/19	<u>\$ 41,352,983</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following represents the total opeb liability calculated using the stated health care cost trend assumption, as well as what the opeb liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1 percentage-point higher than the assumed trend rate:

1% Decrease (7.00% decreasing to 4.00%)	Current (8.00% decreasing to 5.00)	1% Increase (9.00% decreasing to 6.00%)
\$ 32,950,227	\$ 41,352,983	\$ 52,898,335

Sensitivity of Total OPEB Liability to Changes in the Discount Rate. The following represents the total opeb liability calculated using the stated discount rate, as well as what the total opeb liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
\$ 50,169,586	\$ 41,352,983	\$ 34,450,051

Changes in assumptions. The discount rate was changed from 3.87% as of June 30, 2018 to 3.50% as of June 30, 2019. The healthcare cost trend rate was reset at 9% for 2017, grading down 1.0% per annum to an ultimate trend rate of 5.0% for years 2021 and later.

OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Opeb expense. For the fiscal year ended June 30, 2019 the plan had opeb expense of \$2,851,083.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2019, the plan reported deferred outflows of resources and deferred inflows of resources related to opeb from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Net difference between projected and actual earnings on opeb plan investments	0	0
Change in assumptions	827,133	0
Total	<u>\$ 827,133</u>	<u>\$ 0</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to opeb will be recognized in expense as follows:

Year ended June 30:	
2020	\$ 69,849
2021	69,849
2022	69,849
2023	69,849
2024	69,849
Thereafter	477,888

Payable to the Opeb Plan. At June 30, 2019, there was no outstanding payable to the plan.

CLEVELAND UTILITIES - POSTEMPLOYMENT BENEFIT PLAN

PLAN DESCRIPTION

Cleveland Utilities provides postemployment medical, hospitalization, and dental benefits to employees who retire from the Utility with 30 years of service, or age 55 with 15 years of service through a single-employer plan. As of August 1, 2006, employees with a hire date prior to July 1, 2005, are non-contributory. For those participants with a date of hire on or after July 1, 2005, benefit participants pay according to the following schedule:

Years of Service At At Retirement	Percentage of Premium Paid by Participant
<15	100.00%
15	50.00%
16	46.67%
17	43.33%
18	40.00%
19	36.67%
20	33.33%
21	30.00%
22	26.67%
23	23.33%
24	20.00%
25	16.67%
26	13.33%
27	10.00%
28	6.67%
29	3.33%
30+	0.00%

As of August 1, 2006, participants with a date of hire prior to July 1, 2005, Cleveland Utilities will pay 50% of the spouse only premium. For those participants with a date of hire on or after July 1, 2005, Cleveland Utilities will pay 50% of the spouse only premium based on the schedule shown above for the retiree. There is no provision to provide surviving spouse benefits.

Monthly premiums effective August 1, 2017, are as follows:

	Medical	Dental
Pre-65 Retiree	\$ 476.44	\$ 24.66
Pre-65 Retiree and Spouse	1,256.61	63.82
Post-65 Retiree	301.00	24.66
Post-65 Retiree and Spouse	602.00	63.82

Plan description of the life insurance plan:

Plan types:	Term life insurance
Eligibility:	Age 60 with 30 years of service or Age 55 with 15 years of service
Benefit/cost sharing:	Flat dollar \$10,000 benefit for retiree and \$2,000 benefit for spouse
Retiree cost sharing:	Non contributory

Plan Membership. At July 1, 2017, plan membership consisted of the following:

Inactive plan members	95
Active plan members	188
	<u>283</u>

Contributions. Although the Board has no contractual requirement to fund the plan, other than direct benefit payments, their intent is to make budgeted annual contributions over the next ten years with a 20 year funding strategy. This policy will be reviewed on an annual basis.

Investment policy. See Investment-fiduciary fund footnote that details the investments related to the OPEB trust.

Net OPEB Liability. Cleveland Utilities Net Opeb Liability was measured as of June 30, 2019, and the total opeb liability used to calculate net opeb liability was determined by an actuarial valuation as of July 1, 2017.

Actuarial Assumptions. The total Opeb liability was determined by an actuarial valuation as of July 1, 2017 and updated for June 30, 2019. The total Opeb liability in the June 30, 2019 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of Payroll
Salary Increases	4.00%
Payroll Growth	2.50%
Inflation	2.50%
Investment Rate of Return	7.50%
Healthcare Cost Trend Rates	9.00% initially, decreasing to an ultimate rate of 5.0%
Mortality	RP2000 Fully Generational with Scale BB

Changes in assumptions. The discount rate changed from 7.50% as of June 30, 2018 to 7.30% as of June 30, 2019.

Discount rate. The discount rate used to measure the total OPEB liability was 7.30%. The Board has not adopted a formal written funding policy. A contribution of \$657,923, was made during the fiscal year ended June 30, 2019. Future contributions at the Actuarial Determined Contribution (including direct benefit payments), are expected to generate a level funding that cash flow projections indicate will meet the funding requirements. This assumption will be reviewed as of the next measurement date and modified as appropriate.

Changes in the Net OPEB Liability:

	Actuarial Accrued Liability (a)	Plan Assets (b)	Unfunded Actuarial Accrued Liability (a) - (b)
	<u> </u>	<u> </u>	<u> </u>
Balance at 06/30/18	\$ 15,448,524	\$ 388,647	\$ 15,059,877
Changes for the year:			
Normal	\$ 234,893	\$ 0	\$ 234,893
Interest	1,153,072	0	1,153,072
Difference between expected and actual experience	0	13,503	(13,503)
Contributions - employer	0	1,287,545	(1,287,545)
Net Investment income	0	29,149	(29,149)
Changes in assumptions	468,861	0	468,861
Benefit payments	(629,622)	(629,622)	0
Administrative expenses	0	0	0
Net changes	<u>\$ 1,227,204</u>	<u>\$ 700,575</u>	<u>\$ 526,629</u>
Balance at 06/30/19	<u>\$ 16,675,728</u>	<u>\$ 1,089,222</u>	<u>\$ 15,586,506</u>

Sensitivity of Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following represents the net opeb liability calculated using the stated health care cost trend assumption, as well as what the opeb liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1 percentage-point higher than the assumed trend rate:

1% Decrease (7.00%) decreasing to 4.00%)	Current (8.00%) decreasing to 5.00%)	1% Increase (9.00%) decreasing to 6.00%)
\$ 13,056,670	\$ 15,586,506	\$ 18,822,384

Sensitivity of Net OPEB Liability to Changes in the Discount Rate. The following represents the net opeb liability calculated using the stated discount rate, as well as what the net opeb liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

1% Decrease (6.3%)	Current Discount Rate (7.3%)	1% Increase (8.3%)
\$ 18,268,234	\$ 15,586,506	\$ 13,422,800

Opeb expense. For the year ended June 30, 2019, Cleveland Utilities recognized opeb expense of \$1,312,871.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2019, Cleveland Utilities reported deferred outflows of resources and deferred inflows of resources related to opeb from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 1,450,036
Net difference between projected and actual earnings on opeb plan investments	9,399	0
Change in assumptions	1,451,399	0
Total	<u>\$ 1,460,798</u>	<u>\$ 1,450,036</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to opeb will be recognized in expense as follows:

Year ended June 30:	
2020	\$ (45,945)
2021	(45,945)
2022	(45,945)
2023	8,939
2024	59,256
Thereafter	80,402

Payable to the Opeb Plan. At June 30, 2019, there was no outstanding payable to the plan.

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TGOP)

Plan description. Employees of the City of Cleveland School System, who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Teacher Group OPEB plan (TGOP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a multiple-employer defined benefit plan that is used to provide postemployment benefits other than pension (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible post-65 retired teachers, support staff and disability participants of local education agencies who choose coverage, participate in the TGOP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits provided. The City offers the TGOP to provide health insurance coverage to eligible pre-65 retired teachers, support staff and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-301 establishes and amends the benefit terms of the TGOP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness healthsavings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members, of the TGOP, receives the same plan benefits as active employees, at a blended rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for the retiree premiums. The state, as a governmental nonemployer contributing entity, provides a direct subsidy for eligible retirees premiums, based on years of service. Therefore, retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 20% of the scheduled premium. No subsidy is provided for enrollees of the healthsavings CDHP. The TGOP is funded as a pay-as-you-go basis and there are no assets accumulating in a trust that meet the criteria of paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms. At July 1, 2018, the following employees of the City of Cleveland School System were covered by the benefit terms of the TGOP:

Inactive employees currently receiving benefit payments	49
Inactive employees entitled to but not yet receiving benefit payments	1
Active employees	485
	<u>535</u>

An insurance committee, created in accordance with the TCA 8-27-301, establishes the required payments to the TGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premiums rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the City of Cleveland School System paid \$422,696 to the TGOP for OPEB benefits as they came due.

Total OPEB Liability

Actuarial assumptions. The collective total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4 percent.
Healthcare cost trend rates	6.75% for 2019, decreasing annually to an ultimate rate of 3.71% for 2050 and later years.
Retiree's share of benefit-related costs	Members are required to make monthly contributions in order to maintain their coverage. For the purpose of this valuation a weighted average has been used with weights derived from the current distribution of members among plans.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2017, valuations were the same as those employed in the July 1, 2017 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by the TCRS based on results of an actuarial experience study for the period July 1, 2012 to June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant

Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted with a 2% load for males and a -3% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load.

Discount rate. The discount rate used to measure the total OPEB liability was 3.62 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

Changes in the Collective Total OPEB Liability

	Total OPEB Liability (a)
Balances at June 30, 2017	\$ 11,842,901
Changes for the year:	
Service cost	\$ 769,923
Interest	437,462
Changes of benefit terms	(75,172)
Differences between expected and actual experience	(3,150,465)
Changes in assumptions and other inputs	573,433
Benefit payments	(649,138)
Net changes	\$ (2,093,957)
Balances at June 30, 2018	\$ 9,748,944
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 2,218,869
Employer's proportionate share of the collective total OPEB liability	\$ 7,530,075
Employer's proportionate share of the collective total OPEB liability	77.24%

The Cleveland City School System has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. The School's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed -1.90% from the prior measurement date. The Cleveland City School System recognized \$211,099, in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for School retirees.

Changes in assumptions. The discount rate was changed from 3.56% as of the beginning of the measurement period to 3.62% as of June 30, 2018. This change in assumption decreased the total OPEB liability.

Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate. The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage point higher than the current discount rate.

	1% Decrease (2.62%)	Current Discount Rate (3.62%)	1% Increase (4.62%)
Proportionate share of collective OPEB liability	\$ 8,117,439	\$ 7,530,075	\$ 6,975,873

Sensitivity to proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate.

The following presents the proportionate share of collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rate.

	1% Decrease (5.75% decreasing to 2.85%)	Current (6.75% decreasing to 3.85%)	1% Increase (7.75% decreasing to 4.85%)
Proportionate share of collective total OPEB liability	\$ 6,617,028	\$ 7,530,075	\$ 8,621,318

OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Opeb expense. For the fiscal year ended June 30, 2019, the Cleveland City School System recognized OPEB expense of \$844,431.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2018, Cleveland City Schools reported deferred outflows of resources and deferred inflows of resources related to opeb from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 0	\$ 2,212,197
Changes in assumptions	402,654	355,423
Changes in proportion and differences between amounts paid as benefits came due and proportionate share certain amounts paid by the employer and nonemployer contributors as the benefits came due	0	189,050
Employer payments subsequent to the measurement date	422,696	0
Total	<u>\$ 825,350</u>	<u>\$ 2,756,670</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to opeb will be recognized in expense as follows:

Year ended June 30:	
2020	\$ (241,188)
2021	(241,188)
2022	(241,188)
2023	(241,188)
2024	(241,188)
Thereafter	(1,148,076)

In the table above, positive amounts will increase OPEB expense while negative amounts will decrease OPEB expense.

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TNP)

Plan description. Employees of the City of Cleveland School System, who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan (TNP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a multiple-employer defined benefit plan that is used to provide postemployment benefits other than pension (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible post-65 retired teachers and disability participants of local education agencies, who choose coverage, participate in the TNP. The TNP also includes eligible retirees of the state, certain component units of the state, and certain local governmental entities. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits provided. The City offers the TNP to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TNP plan does not include pharmacy. In accordance with TCA 8-27-209, benefits of the TNP are established and amended by cooperation of insurance committees created by TCA 8-27-201, 8-27-301. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The state, as a governmental nonemployer contributing entity contributes to the premiums of eligible retirees of local education agencies based on years of service. Therefore, retirees with 30 years of service receive \$50 per month; 20 but less than 30 years, \$37.50; and 15 but less than 20 years, \$25. The TNP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meet the criteria of paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms. At July 1, 2018, the following employees of the City of Cleveland School System were covered by the benefit terms of the TNP:

Inactive employees currently receiving benefit payments	115
Inactive employees entitled to but not yet receiving benefit payments	56
Active employees	403
	<u>574</u>

In accordance with TCA 8-27-209, the state insurance committees established by TCAs 8-27-201, 8-27-301 and 8-327-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute toward employee costs based on their own developed policies. During the current period, the City of Cleveland School System did not make any payments to the TNP for OPEB benefits as they came due.

Total OPEB Liability

Actuarial assumptions. The collective total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4 percent.
Healthcare cost trend rates	The premium subsidies provided to retirees in the Tennessee Plan are assumed to remain unchanged for the entire projection, therefore trend rates are not applicable.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2017, valuations were the same as those employed in the July 1, 2017 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by the TCRS based on results of an actuarial experience study for the period July 1, 2012 to June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the RP-2014 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2016. Post-retirement tables are Blue Collar and adjusted

with a 2% load for males and a -3% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load.

Discount rate. The discount rate used to measure the total OPEB liability was 3.62 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

Changes in the Collective Total OPEB Liability

	Total OPEB Liability (a)
Balances at June 30, 2017	<u>\$ 1,394,519</u>
Changes for the year:	
Service cost	\$ 25,093
Interest	49,439
Changes of benefit terms	0
Differences between expected and actual experience	(132,665)
Changes in assumptions	(9,326)
Benefit payments	<u>(61,733)</u>
Net changes	<u>\$ (129,192)</u>
Balances at June 30, 2018	<u><u>\$ 1,265,327</u></u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 1,265,327
Employer's proportionate share of the collective total OPEB liability	\$ 0
Employer's proportionate share of the collective total OPEB liability	0.00%

The Cleveland City School System has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. The School's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion of 0% did not change from the prior measurement date. The Cleveland City Schools recognized \$45,009 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for retired employees.

Changes in assumptions. The discount rate was changed from 3.56% as of the beginning of the measurement period to 3.62% as of June 30, 2019. This change in assumption decreased the total OPEB liability.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Opeb Expense. For the fiscal year ended June 30, 2019, the Cleveland City School System recognized OPEB expense of \$45,009.

AGGREGATION OF ALL POSTEMPLOYMENT PLANS

Deferred Outflows of Resources and Deferred Inflows of Resources Related to all OPEB Plans:

The following is an aggregation of deferred outflows of resources and deferred inflows of resources related to the City's various opeb plans:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 3,662,233
Net difference between projected and actual earnings on opeb plan investments	9,399	0
Change in assumptions	2,681,185	355,424
Changes in proportion of Net OPEB Liability	0	189,050
Contributions subsequent to the measurement date	422,696	0
Total	\$ 3,113,280	\$ 4,206,707

Amounts reported as deferred outflows of resources and deferred inflows of resources from all opeb plans will be recognized as expense as follows:

Year ended June 30:

2020	\$ (217,284)
2021	(217,284)
2022	(217,284)
2023	(162,400)
2024	(112,083)
Thereafter	(589,786)

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease opeb expense.

The opeb plans resulted in the following net opeb liability:

	Net Opeb Liability
City Plan	\$ 41,352,983
Cleveland Utilities Plan	15,586,506
City Schools TGOP Plan	7,530,075
	\$ 64,469,564

OPEB expense related to all plans were as follows:

City Plan	\$ 2,851,083
Cleveland Utilities Plan	1,312,871
City Schools TGOP Plan	844,431
City Schools TNP Plan	45,009
	\$ 5,053,394

In addition the City Schools TGOP plan and TNP plan recognized revenue in the amount of \$211,099 and \$45,009 respectively.

City Boards and Commissions

ANIMAL SHELTER ADVISORY BOARD

The Animal Shelter Advisory Board shall be responsible for advising the City Manager and City Council on policies and procedures necessary for the operation of the Cleveland Animal Shelter. The Advisory Board consists of 7 members, serving 5-year staggered terms. These members consist of 2 veterinarians, 2 city residents and 1 at-large resident. Board members are appointed by the Cleveland City Council.

AIRPORT AUTHORITY

The Cleveland Municipal Airport Authority was created by the Cleveland City Council in September, 2004. The five member board was given the authority to control and regulate any and all operations of the municipal airport. The members serve five-year staggered terms. Board members are appointed by the Cleveland City Council.

BEER BOARD

The Beer Board regulates the selling, storing for sale, distributing for sale, and manufacturing of beer within this municipality in accordance with the provisions of the City Code. The Beer Board consists of 5 members and 2 alternate board members, serving 2-year staggered terms. Board members are appointed by the Cleveland City Council.

BRADLEY/CLEVELAND COMMUNITY SERVICES AGENCY

This board has the following duties:

1. Enforcement of compliance with all conditions of the Community Services administration, Department of Labor, and the Department of Health, Education and Welfare and other applicable grant programs.
2. Selection of the committees to provide liaison with the Agency.
3. Determination, subject to the Community Services Administration's and/or other applicable federal agencies' regulations and policies, of all fiscal and personnel controls and policies.
4. The right to determination and final approval after recommendation by the Administering Board of all program plans, priorities, program proposals and budgets.
5. Selection, appointment, removal or the replacement of the Executive Director.
6. Final ratification upon recommendation by the Executive Director of appointment or replacement of all staff positions.
7. Determination, subject to Community Services Administration and other applicable federal agencies' regulations and policies, the rules of procedure for the Governing Board.
8. Selection of the officers of the Governing Board.

The Bradley/Cleveland Community Services has 9 board members and 1 alternate board member. They are City and County officials and serve an indefinite term. Board members are appointed by the Cleveland City Council.

BRADLEY COUNTY EQUALIZATION BOARD

This Board works with Assessor of Property office to hear complaints on property appraisals. The Bradley County Equalization Board has 4 members, serving 2-year terms. The City Council appoints 1 of these members.

BUILDING ADJUSTMENT AND APPEALS BOARD

This board has the powers and duties to hear appeals of decisions and interpretations of the building officials and consider variances of the technical codes. The board has 8 members serving a 3-year term, 3 alternate board members, and 2 serving a 3-year term and 1 serving a 1-year term. Board members are appointed by the Cleveland City Council.

CLEVELAND HOUSING AUTHORITY

By law, the housing authority board is required to make policy decisions, to determine how programs are administered, to obtain funds from various sources and protect funds needed to keep the Public Housing Agency (PHA) operating. Commissioners are responsible for the actions and decisions made by the Executive Director and other PHA staff. The Cleveland Housing Authority Board has 5 members, serving a 5-year staggered term. Board members are appointed by the Cleveland City Mayor.

ECONOMIC DEVELOPMENT COUNCIL

A division of the Cleveland/Bradley Chamber of Commerce, the purpose of the EDC is to further the quality, plan, and manage economic development of Cleveland/Bradley County and the surrounding trade area. The EDC has the power to take any action deemed necessary and appropriate to fulfill that purpose. The Economic Development Council has 32 board members, serving an indefinite term.

FLETCHER PARK ADVISORY BOARD

The Fletcher Park Planning Group is vested with the authority and responsibility to:

1. Establish bylaws and procedural rules;
2. Prepare a master plan which includes recommendations to the City Council pertaining to the development of Fletcher Park;
3. Review any plans for development of Fletcher Park and make recommendations to the City Council pertaining to the development of Fletcher Park; and.
4. Make recommendations to the City Manager and/or the Parks and Recreation Director on any matter pertaining to the development or operation of Fletcher Park.

Fletcher Park has 6 Advisory Board members, serving 3-year terms. Board members are appointed by the Cleveland City Council.

HEALTH & EDUCATION FACILITIES BOARD

This board issues bonds for development pertaining to health and education. The board issues the bond and that makes the bond interest tax free from federal income tax. The Health & Education Facilities Board has 7 board members, serving a 6-year staggered term. Board members are appointed by the Cleveland City Council.

HISTORIC PRESERVATION COMMISSION

This Commission was established in April, 2004 to provide for the designation of landmarks, landmark sites, and historic districts; to provide for certificates of appropriateness for construction and demolition activities affecting historic resources; to establish criteria and procedures for the issuance of certificates of appropriateness; to provide exceptions for economic hardship, minimum

maintenance requirements, public safety; to establish guidelines for enforcement and penalties, appropriations, conflicts of interest, severability and effective dates. This commission has 7 members, consisting of a representative of a local patriotic or historical organization; an architect or engineer, if available; and a member of the Cleveland Municipal Planning Commission. A documented effort to fill the other positions with community members from primary and secondary historic preservation-related principles shall be made. Members are appointed by the City Council and serve 4-year terms.

HOUSING ADJUSTMENT AND APPEALS

The duties of the Housing Board of Adjustments and Appeals shall be to consider and determine appeals whenever it is claimed that the true intent and meaning of this code or any of its regulations have been misconstrued or wrongly interpreted. The Housing Adjustment and Appeals Board has 5 members, serving a 3-year staggered term. Board members are appointed by the Cleveland City Council.

BRADLEY/CLEVELAND INDUSTRIAL DEVELOPMENT BOARD

This board was created by Cleveland/Bradley County in January, 2004 as a non-profit corporation for the purpose of promoting job creation and economic development. This board issues bonds for industry expansion or relocation. The bond board actually becomes the owner of the property and leases it back to the industry. The Industrial Development Board has 7 voting members, serving 6-year staggered terms.

JOHNSTON PARK ADVISORY BOARD

The duties of the Johnston Park Advisory Board are to advise the recreation director of improvements needed for the park. The Johnston Park Advisory Board has 9 members, serving 3-year staggered terms. Board members are appointed by the Cleveland City Council.

LIBRARY BOARD

The Library Board is organized to foster and promote public library development in Bradley County. In accordance with Tennessee law, the Board has the power to direct all the affairs of the library, including the appointment of a Library Director who directs the internal affairs of the library. It establishes the policies for all branches of the library. It may receive donations and bequests to be used directly for library purposes. It may hold and convey realty and personal property and negotiate leases for and on behalf of the library. The Library Board has 7 members, serving 6-year staggered terms.

PARKS ADVISORY COMMISSION

The powers and duties of the Parks Advisory Commission are to provide, establish, conduct and maintain a supervised recreation system and facilities and to acquire by gift, purchase or lease lands and buildings for such purposes. The Parks Advisory Commission has 7 members, serving 3-year terms. Board members are appointed by the Cleveland City Council.

PLANNING COMMISSION

The powers of the planning commission are to prepare and adopt a general plan, make advisory reports and recommendations, mandatory referral to review and comment on any public project, review subdivision regulations and site plans, prepare and recommend a zoning ordinance and map, and review amendments to the zoning ordinance or map. The Planning Commission has 10 members appointed by the Mayor, serving 3-year staggered terms.

BOARD OF PLUMBING EXAMINERS

The powers and duties of the Board of Plumbing Examiners shall determine if an applicant for a plumbing license has knowledge of the rules and regulations for the installation of plumbing devices, appliances and equipment as set forth in the statutes of the state, the ordinances of the city and the Standard Plumbing Code; to issue licenses and certificates therefore; to determine the general qualifications and fitness of each applicant for executing the class of work covered by the license applied for, and for the transaction of the other business. The Board of Plumbing Examiners has 5 members, serving a 5-year staggered term. Board members are appointed by the Cleveland City Council.

STORMWATER REGULATIONS BOARD

The Stormwater Regulations Board recommends amendments of the Stormwater ordinance to the City Council and holds hearings for appeals and other hearings as may be required. The board may issue subpoenas requiring attendance and testimony of witnesses relevant to any matter properly heard by the board in order to assure fair and just enforcement to all parties involved as well as provide adequate guidance as it pertains to the Stormwater Ordinance. The board consists of 5 members, meeting the following criteria: one (1) environmental engineer, environmental scientist or environmental technician, one (1) attorney, one (1) person employed or retired from an industrial or commercial establishment regulated by the stormwater ordinance, and two (2) persons that shall not have any particular qualifications, but to the extent practical shall be selected to maintain diversity on the board. Members of the Stormwater Regulations Board serve 4-year staggered terms. Board members are appointed by the Cleveland City Council.

TREE BOARD

The shade tree board is responsible for administering the tree ordinance. The duties of the tree board include the following:

1. Develop and administer a master tree plan for the city subject to review and approval by the traffic engineer.
2. Develop and review, as necessary, recommended policies to carry out the intent of this chapter.
3. Assist in coordinating tree-related activities.
4. Coordinate publicity concerning the tree ordinance requirements.
5. Conduct an Arbor Day ceremony.
6. Provide tree information to the community.
7. Maintain a recommended tree list for the community.
8. Recognize groups and individuals completing tree projects.
9. Coordinate donations of trees or money to purchase trees.
10. Hear citizen concerns regarding tree problems during scheduled meetings.
11. Perform other tree-related duties and opportunities that arise from time to time.

The Tree Board has 9 board members, serving 2-year staggered terms. Board members are appointed by the Cleveland City Mayor.

UTILITY BOARD

The duties and powers of the Cleveland Utility Board are:

1. To employ a competent and well-qualified person to serve as general manager of the system, which includes water, wastewater and electric distribution.

2. Set salaries or delegate this power to the general manager except for the salary of the general manager and secretary/treasurer.
3. Have full charge of operating, equipping, maintaining, extending and servicing the system, making disbursements of funds in accordance with law and ordinances and contracts made and entered into by the city, and collecting all moneys due the system.
4. Have the right to extend or enlarge the system, right to contract and be contracted with, the right to exercise the rights of eminent domain, in the name of the City of Cleveland, by and with the consent of the City Council, the right to institute suit and defend suits brought against it, the right to employ counsel, and in general to do all acts and things necessary for the operation and maintenance of the system.
5. The Board shall give full effect to the contracts with the TVA, and others, with reference to the acquisition and purchase of the electric distribution system, as well as the power contract between the TVA and the City of Cleveland; shall rigidly enforce the collection of bills for electric, water and sewer service and shall, within the time prescribed by its rules and regulations, discontinue the electric, water or wastewater service for the nonpayment of bills.
6. The Board shall fix rates to be charged for services rendered by the system.

The Utility Board has 5 board members, serving 4-year staggered terms. Board members are appointed by the Cleveland City Council.

VACANT PROPERTY REVIEW BOARD

The Vacant Property Review Board reviews vacant properties to make a written determination of blight and deterioration. The Board has 5 members, serving 2-year staggered terms. Board members are appointed by the Cleveland City Council.

BOARD OF ZONING APPEALS

The duties include hearing and deciding appeals from any order, requirement, decision or determination made by the city building inspector in the enforcement of the Zoning Ordinance; to hear and decide special exceptions to the terms of the ordinance upon which such board may be required to pass by subsequent ordinance. The Board has 5 members, serving 3-year staggered terms. Board members are appointed by the Cleveland City Council.



CLEVELAND
TENNESSEE

EST. 1842

FY2021 Annual Budget

General Fund

The General Fund is the primary fund of the City of Cleveland. Any program, service or function not required to be funded elsewhere is budgeted in this fund. This fund supports most of the basic operations and services of the city. The General Fund Revenues can be segregated into eight major categories:

- Local Taxes
- Licenses and Permits
- Intergovernmental Revenues
- Charges for Services
- Fines and Forfeitures
- Interest (Investment) Income
- Public Enterprise
- Miscellaneous Revenues

In addition to these recurring sources of revenue, the City Council may elect to appropriate (or budget to use) some of the fund balance (excess of revenues and other resources over expenditures and other uses) in the General Fund. This will only be done if the fund balance is sufficient to support such an appropriation and still attain the targeted fund balance called for in the Financial Policies.

Expenditures in the General Fund are budgeted within several major categories, most of which represent individual departments or divisions of the city. These categories are as follows:

- Legislative and Judicial
- Administration
 - Codes Enforcement Division
 - Fleet Management
 - Forestry & Landscape Division
- Cleveland Regional Jetport
- Human Resources
- Finance
- Information Technology
- Development and Engineering Services
- Police Department
 - Animal Control
- Fire Department
- Public Works Department:
 - Operations Division
 - Street Lighting and Signals
- Parks and Recreation Department:
 - Administration and Maintenance Division
 - College Hill Recreation Center
 - Cleveland Community Center
 - Tinsley Park
- Grants and Other Agency Support
- Transfers to Other Funds

General Fund Budget Summary

	FY2019 ACTUAL BUDGET	FY2020 ORIGINAL BUDGET	FY2020 AMENDED BUDGETED	FY2021 REQUESTED BUDGET	FY2021 PROPOSED BUDGET	% OF TOTAL
Revenues and Other						
Financial Resources						
Local Taxes	\$40,904,706	\$41,082,500	\$41,082,500	\$41,900,000	\$41,700,000	78.2%
Licenses and Permits	\$735,474	\$1,271,050	\$971,050	\$1,283,300	\$1,283,300	2.4%
Intergovernmental Revenues	\$5,450,275	\$5,262,900	\$5,262,900	\$5,252,800	\$5,137,800	9.6%
Charges for Services	\$1,080,471	\$1,066,400	\$1,148,400	\$1,035,600	\$1,035,600	1.9%
Fines and Forfeitures	\$553,266	\$617,100	\$617,640	\$637,700	\$637,700	1.2%
Interest (Investment) Income	\$310,364	\$153,000	\$200,000	\$230,000	\$230,000	0.4%
Miscellaneous Revenues	\$175,248	\$80,500	\$120,180	\$46,500	\$46,500	0.1%
Public Enterprise	\$282,906	\$272,200	\$273,950	\$303,500	\$303,500	0.6%
Transfer from Other Funds	\$2,801,547	\$2,773,725	\$2,773,725	\$2,923,806	\$2,923,806	5.5%
Total Revenues and Other	\$52,294,257	\$52,579,375	\$52,450,345	\$53,613,206	\$53,298,206	100.0%
Expenditures and Other						
Financing Uses						
Legislative and Judicial	\$587,512	\$606,637	\$618,837	\$632,364	\$470,230	0.9%
Administration	\$895,201	\$892,938	\$892,938	\$894,538	\$858,100	1.6%
Finance	\$1,034,262	\$1,225,033	\$1,225,033	\$1,327,588	\$1,311,250	2.5%
Information Technology	\$749,622	\$847,593	\$847,593	\$947,142	\$921,000	1.7%
Code Enforcement Division	\$290,338	\$259,800	\$259,800	\$265,300	\$259,200	0.5%
Development and Engineering Services	\$1,486,297	\$1,581,800	\$1,581,800	\$1,799,600	\$1,649,100	3.1%
Police Department	\$10,355,688	\$11,385,062	\$11,418,338	\$12,158,980	\$11,696,680	21.9%
Fire Department	\$9,924,839	\$10,574,362	\$10,585,919	\$11,246,700	\$10,890,900	20.4%
Public Works Department :						
Operations Division	\$2,147,968	\$2,610,000	\$2,610,000	\$2,756,307	\$2,661,150	5.0%
Street Lighting and Signals	\$1,342,306	\$1,519,400	\$1,519,400	\$1,670,100	\$1,623,500	3.0%
Fleet Management	\$693,413	\$737,000	\$737,000	\$775,100	\$738,200	1.4%
Cleveland Regional Jetport	\$231,855	\$280,300	\$280,300	\$285,300	\$265,050	0.5%
Animal Control	\$518,977	\$603,461	\$607,783	\$617,210	\$595,810	1.1%
Human Resources	\$176,756	\$334,696	\$334,696	\$427,369	\$412,769	0.8%
Forestry and Landscape Division	\$742,031	\$799,000	\$812,917	\$856,000	\$805,600	1.5%
Parks and Recreation :						
Administration and Maintenance	\$1,126,672	\$1,097,275	\$1,149,963	\$1,305,700	\$1,188,050	2.2%
College Hill Recreation Center	\$455,802	\$482,950	\$472,250	\$491,600	\$475,600	0.9%
Cleveland Community Center	\$408,460	\$446,700	\$434,898	\$438,800	\$422,400	0.8%
Tinsley Park	\$380,257	\$369,800	\$367,702	\$372,400	\$368,500	0.7%
Parks and Recreation Leases	\$24,879	\$24,937	\$24,937	\$0	\$0	0.0%
Grants and Other Agency Support	\$1,332,364	\$1,313,036	\$1,313,036	\$1,322,860	\$1,338,900	2.5%
Transfers to Other Funds	\$14,747,493	\$14,455,004	\$14,538,186	\$14,955,757	\$14,340,325	26.9%
Total Expenditures and						
Other Financing Uses	\$49,652,992	\$52,446,784	\$52,633,326	\$55,546,715	\$53,292,314	100.0%
Increase (Decrease) in Fund Balance	\$ 2,641,265	\$ 132,591	\$ (182,981)	\$ (1,933,509)	\$ 5,892	
Fund Balance at Beginning of FY	\$ 14,237,095	\$ 16,878,360	\$ 16,878,360	\$ 16,695,379	\$ 16,695,379	
Fund Balance at End of FY	\$ 16,878,360	\$ 17,010,951	\$ 16,695,379	\$ 14,761,870	\$ 16,701,271	

In addition to the budgeted appropriations in the General Fund, several departments have other operations or divisions that are financed within some of the other operating funds. The Police Department has additional operational funding in the Drug Enforcement Fund. (See Tab VIII.) The Public Works Department has additional operational funding in the Solid Waste Management Fund and the State Street Aid Fund. (See Tab VIII.)

REVENUES:

Overview:

Revenues for FY2021 are projected to be about the same as FY2020 with only a 1.6% increase. This is primarily due to decreases in Intergovernmental Revenues and Charges for Services.

While the local economy has shown signs of improvement following the 2009 recession, the full impact of the Coronavirus outbreak on the local economy is not determined. For FY2021, property taxes are projected to grow \$697,500 which is an estimated 2.7% increase. The property tax rate will stay the same at \$2.06. The monthly sanitation fee will remain at \$7.95. In addition, the stormwater user fee for residents inside the city will generate approximately \$1.6 million for the city's Stormwater Management Fund. These funds will be used to implement large scale projects identified by the Army Corps of Engineers flood study as well as other drainage projects within the City.

Local sales tax is projected to decrease slightly, while intergovernmental revenues will decrease \$125,100 as State income tax continues to be phased out.

The City has budgeted to use none of the General Fund balance in FY2021 for general operations.

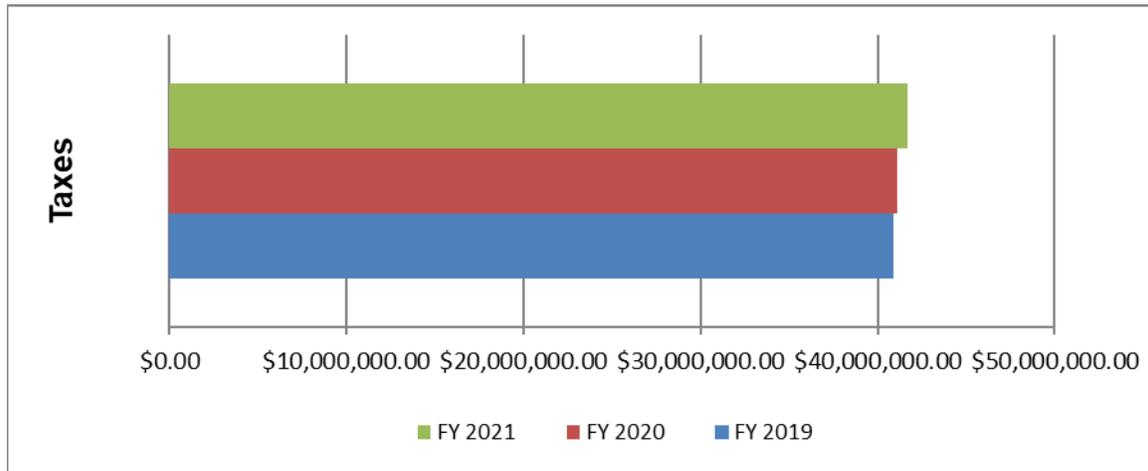
Local Taxes:

The City Council adopted a new tax rate of \$2.06 in FY2018. Property tax is the largest source of revenue in the General Fund. At \$26,775,000 it represents 50.2% of total General Fund revenues.

The Local Option Sales Tax is projected to remain the same in FY2021. This is the second largest revenue source in the General Fund at \$10,400,000, representing 19.5% of total General Fund revenues.

Local Taxes represent \$41,700,000 of the \$53,298,206 General Fund revenues, or 78.2%. Combined, the Property Tax and Local Option Sales Tax represent 69.8% of the total General Fund.

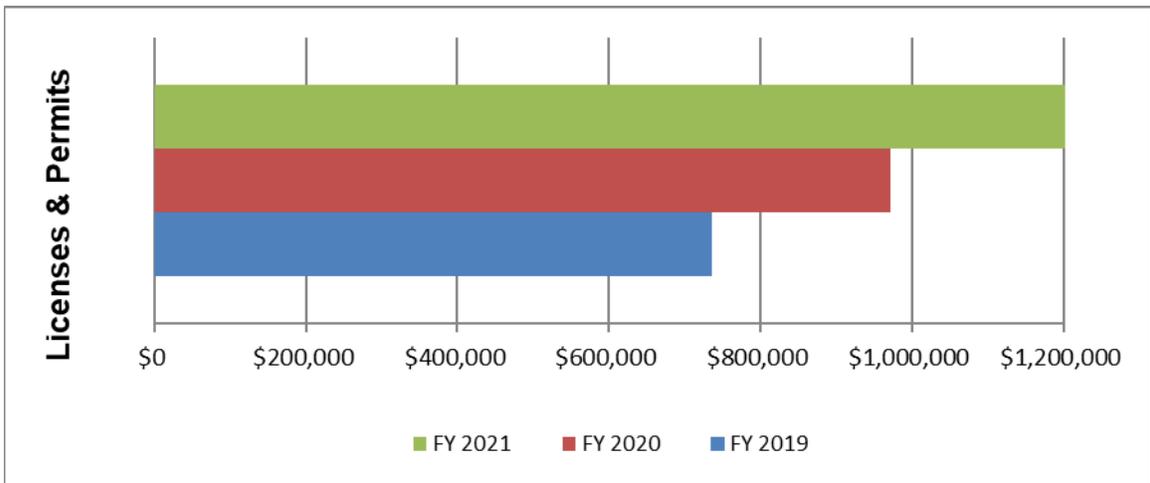
Acct #	Taxes	FY 2019	FY 2020	% (+/-)	FY 2021	% (+/-)
31110/11	Property Tax	\$26,140,263	\$26,077,500	-0.2%	\$26,775,000	2.7%
31310	Interest & Penalty on Tax	224,048	225,000	0.4%	225,000	0.0%
31510/11	In Lieu of Tax	490,530	425,000	-13.4%	425,000	0.0%
31610	Local Sales Tax	10,326,594	10,405,000	0.8%	10,400,000	0.0%
31710	Wholesale Beer Tax	1,466,678	1,600,000	9.1%	1,550,000	-3.1%
31820	Gross Receipts Tax	1,353,244	1,350,000	-0.2%	1,350,000	0.0%
31910	Franchise Tax	903,349	1,000,000	10.7%	975,000	-2.5%
	Total Taxes	\$40,904,706	\$41,082,500	0.4%	\$41,700,000	1.5%



Licenses and Permits:

Licenses and Permits are projected to increase by 32.2% as inspection fees for liquor stores are collected. At \$1,283,300 Licenses and Permits represent 2.4% of total General Fund revenues.

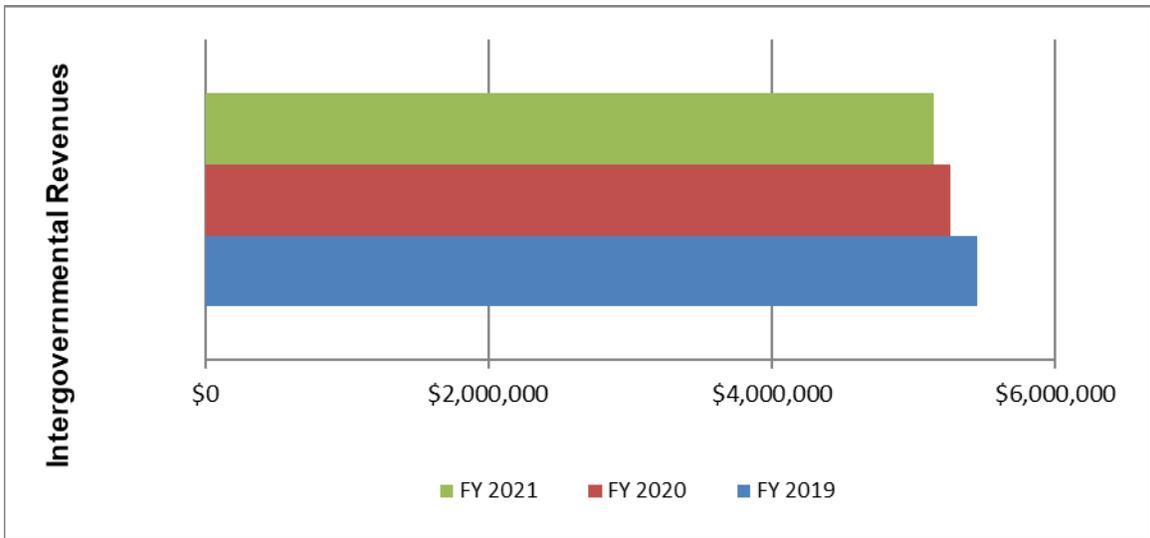
		FY 2019	FY 2020	% (+/-)	FY 2021	% (+/-)
	Licenses & Permits					
32210	Beer Licenses	\$3,300	\$4,000	21.2%	\$4,000	0.0%
32211	Beer Renewal Fee	14,575	15,500	6.3%	15,500	0.0%
32221	Liquor License Renewal	36,035	35,500	-1.5%	44,000	23.9%
32222	Wine Inspection Fee	182,665	325,000	77.9%	625,000	92.3%
32610	Building Permits	271,908	325,000	19.5%	325,000	0.0%
32620	Electrical Permits	9,305	12,500	34.3%	12,500	0.0%
32622	Electrical Licenses	17,322	18,000	3.9%	18,000	0.0%
32625	Mechanical Permits	19,002	23,000	21.0%	23,000	0.0%
32626	Mechanical Licenses	7,527	8,500	12.9%	8,500	0.0%
32630	Plumbing Permits	41,972	47,500	13.2%	47,500	0.0%
32632	Plumbing Licenses	8,980	10,500	16.9%	10,000	-4.8%
32640	Natural Gas Permits	5,020	4,800	-4.4%	5,000	4.2%
32650	Street Cut Permits	52,779	82,500	56.3%	75,000	-9.1%
32661	PUD Rezoning Fee	6,909	5,000	-27.6%	7,000	40.0%
32662	Zoning Appeal Fee	3,775	2,500	-33.8%	4,000	60.0%
32663	Zoning Letter Fee	975	1,200	23.1%	1,200	0.0%
32664	Minor Encroachment Fee	200	500	150.0%	500	0.0%
32665	Certificate of Appropriateness	822	800	-2.7%	1,000	25.0%
32690	Recr. Permits/Maint. Fee	7,062	9,000	27.4%	9,000	0.0%
32691	Plat Review Fee	4,770	3,750	-21.4%	4,800	28.0%
32692	Plans Review Fee	28,502	22,500	-21.1%	30,000	33.3%
32693	Certificate of Occupancy	9,314	11,500	23.5%	10,000	-13.0%
32694	Alley/Street Abandonment	300	500	66.7%	300	-40.0%
32991	Wrecker Permit Fees	1,750	1,000	-42.9%	1,800	80.0%
32992	Taxicab Driver Fees	705	500	-29.1%	700	40.0%
	Total	\$735,474	\$971,050	32.0%	\$1,283,300	32.2%



Intergovernmental Revenues:

Intergovernmental Revenues are projected to decrease 2.4%, because of the phasing out of State income tax. The State sales tax, income tax, beer, mixed drink, gas inspection and excise taxes are shared with the City based upon formulas approved in the State’s annual budget. Much of this is shared on a per capita basis based upon the City’s population as a percentage of the State’s population. At \$5,137,800 this revenue source is 9.64% of the total General Fund.

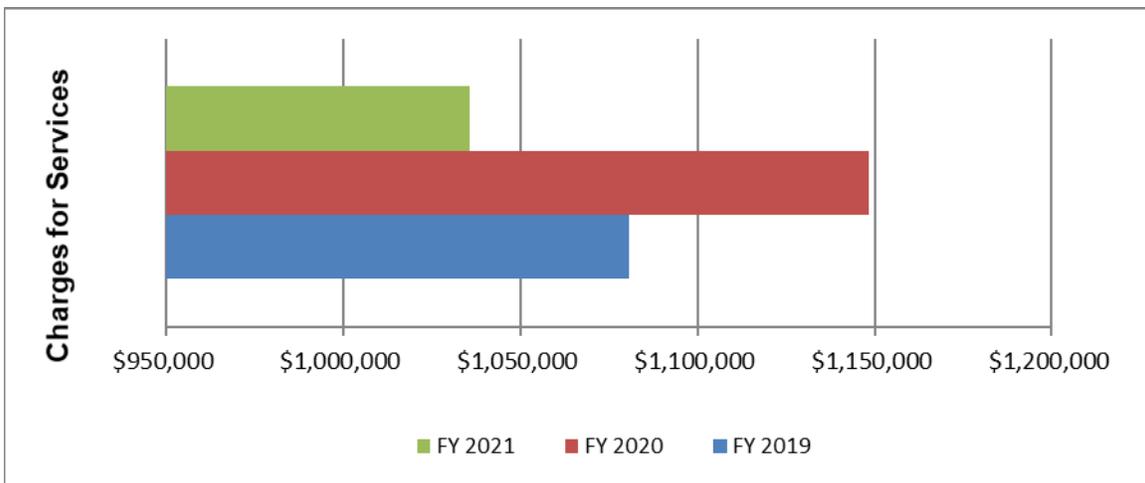
		FY 2019	FY 2020	% (+/-)	FY 2021	% (+/-)
	Intergovernmental					
33200	Federal Grant-Prot. Vests	\$11,441	\$0	-100.0%	\$0	N/A
33410	Police Training Supp.	51,600	54,600	5.8%	84,000	53.8%
33411	Fire Training Supplement	61,200	60,000	-2.0%	60,000	0.0%
33413	State-Child Safety Grant	4,204	0	-100.0%	0	N/A
33510	State Sales Tax	3,714,029	3,797,000	2.2%	3,750,000	-1.2%
33520	State Income Tax	517,844	225,000	-56.6%	125,000	-44.4%
33530	State Beer Tax	19,112	22,500	17.7%	22,500	0.0%
33540	State Mixed Drink Tax	157,439	147,500	-6.3%	145,000	-1.7%
33552	State Gas Inspection Tax	81,974	91,300	11.4%	91,300	0.0%
33559	State Hwy Maintenance	171,777	175,000	1.9%	175,000	0.0%
33591	TVA-In Lieu of Taxes	489,660	505,000	3.1%	500,000	-1.0%
33593	State Excise Tax	169,995	185,000	8.8%	185,000	0.0%
	Total	\$5,450,275	\$5,262,900	-3.4%	\$5,137,800	-2.4%



Charges for Services:

Charges for Services are projected to decrease by 9.8% to \$1,035,600. This revenue source represents 1.9% of total General Fund revenues.

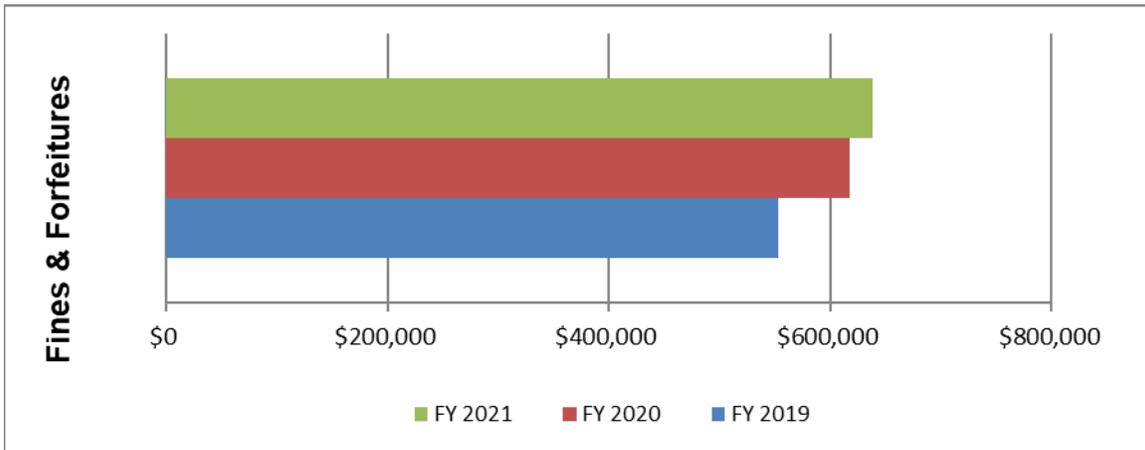
		FY 2019	FY 2020	% (+/-)	FY 2021	% (+/-)
	Charges for services					
34211	CHA Police Protection	\$50,000	\$50,000	0.0%	\$50,000	0.0%
34221	Fire Inspection Fees	950	1,800	89.5%	1,000	-44.4%
34241	Police Accident Reports	5,204	8,500	63.3%	7,500	-11.8%
34260	Police Dept-Cont Svcs	124,977	25,000	-80.0%	25,000	0.0%
34262	CBC ECD 911-Contracted Svcs	142,440	154,500	8.5%	145,000	-6.1%
34330	Fleet Chgs for Svcs-City	101,242	150,000	48.2%	110,000	-26.7%
34331	Fleet Chgs for Svcs-O/S Agencies	61,253	110,000	79.6%	75,000	-31.8%
34351	PW Services - Stormwater	101,300	105,000	3.7%	105,000	0.0%
34352	GIS Services - Stormwater	30,000	30,000	0.0%	30,000	0.0%
34353	GIS Services - 911 Center	6,000	6,000	0.0%	6,000	0.0%
34510	Animal Control-Sale/BD Fees	43,865	48,500	10.6%	48,500	0.0%
34721-43	Tinsley Park	27,669	27,500	-0.6%	29,000	5.5%
34744	Cleveland Comm Center	15,982	17,000	6.4%	17,000	0.0%
34745-91	College Hill Recreation Center	21,483	27,100	26.1%	26,600	-1.8%
34799	Parks & Rec-Misc	9,742	37,500	284.9%	10,000	-73.3%
34912	SRO-City Schools	338,364	350,000	3.4%	350,000	0.0%
	Total	\$1,080,471	\$1,148,400	6.3%	\$1,035,600	-9.8%



Fines and Forfeitures:

Fines and Forfeitures are projected to increase slightly. The largest revenue source by far is traffic tickets from Municipal Court, followed by fines from General Sessions Court and drug fines. At \$637,700, this revenue source is 1.2% of total General Fund revenues.

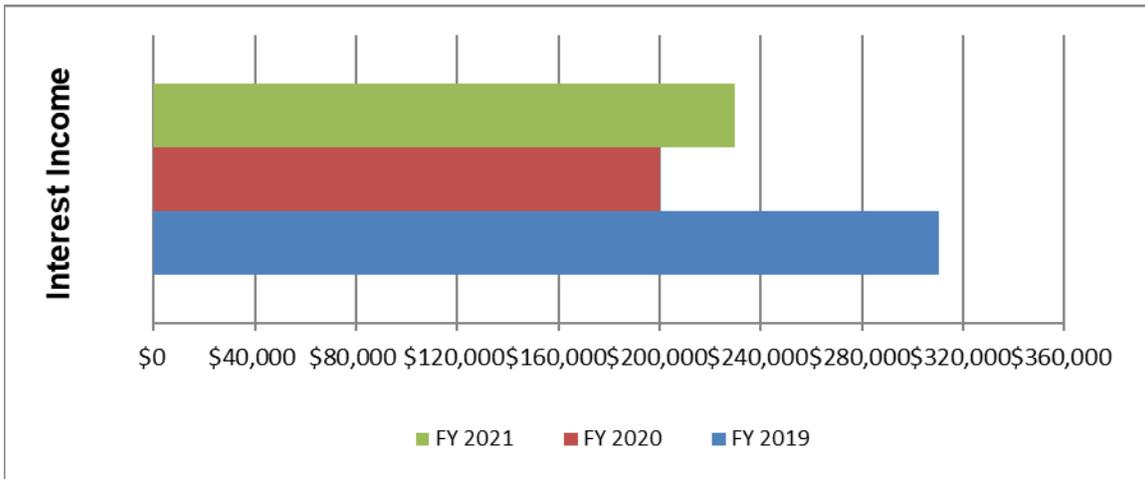
		FY 2019	FY 2020	% (+/-)	FY 2021	% (+/-)
	Fines & Forfeitures					
35110	Traffic Tickets	\$338,553	\$400,000	18.1%	\$400,000	0.0%
35111	Parking Tickets	23,485	25,000	6.5%	25,000	0.0%
35112	Animal Shelter	1,400	600	-57.1%	1,500	150.0%
35113	Code Enforcement Fines	1,650	7,500	354.5%	7,500	0.0%
35115	Garnishments	540	540	0.0%	0	-100.0%
35116	Court Clerk Fees	5,163	4,500	-12.8%	5,200	15.6%
35140	Bradley Co.-Drug Fines	20,490	19,000	-7.3%	21,000	10.5%
35160	Sessions Court	53,588	46,500	-13.2%	55,000	18.3%
35161	Circuit Court	3,840	15,000	290.6%	15,000	0.0%
35162	Officers-Sessions	83,313	80,000	-4.0%	84,000	5.0%
35163	Officers-Circuit	7,274	7,000	-3.8%	7,500	7.1%
35164	State Refunds	6,020	2,000	-66.8%	6,000	200.0%
35166	Sex Offender Registry	7,950	10,000	25.8%	10,000	0.0%
		\$553,266	\$617,640	11.6%	\$637,700	3.2%



Interest (Investment) Income:

Interest Income is the money earned on available cash during the fiscal year. With the banking services proposal accepted by the City Council effective July 1, 2013, the City receives 100% of the Federal Funds rate. The Federal Funds rate established by the Federal Reserve Board has remained at a low level for several years. The projected income from this revenue source is projected to increase 15% to \$230,000.

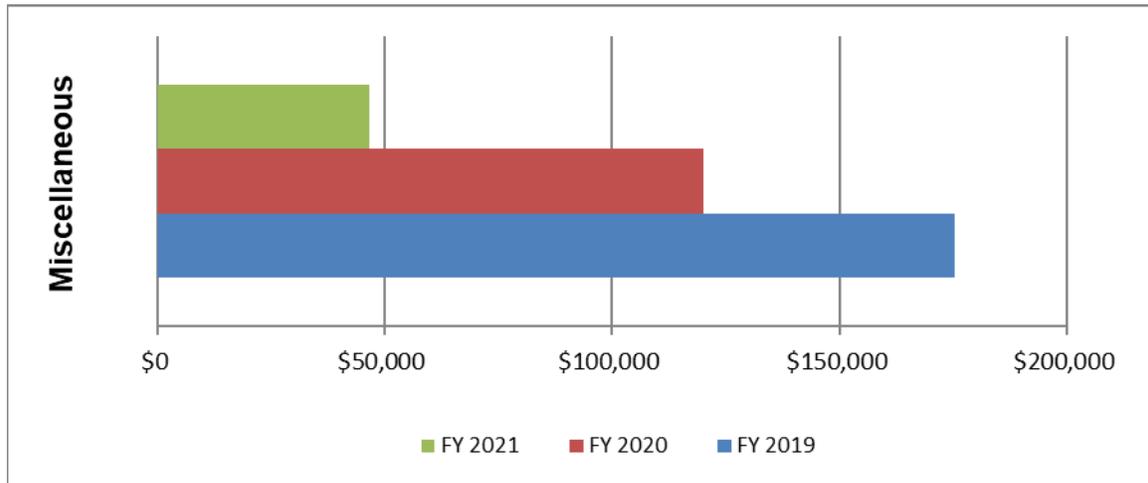
		FY 2019	FY 2020	% (+/-)	FY 2021	% (+/-)
	Interest Income					
36110	Interest Income	\$310,364	\$200,000	-35.6%	\$230,000	15.0%
		\$310,364	\$200,000	-35.6%	\$230,000	15.0%



Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease by \$73,680, or 61.3%. In previous years, donations have been received and may continue, but are not a reliable source of income and are not budgeted to cover recurring costs. They will be used to supplement the existing budgets should they be received.

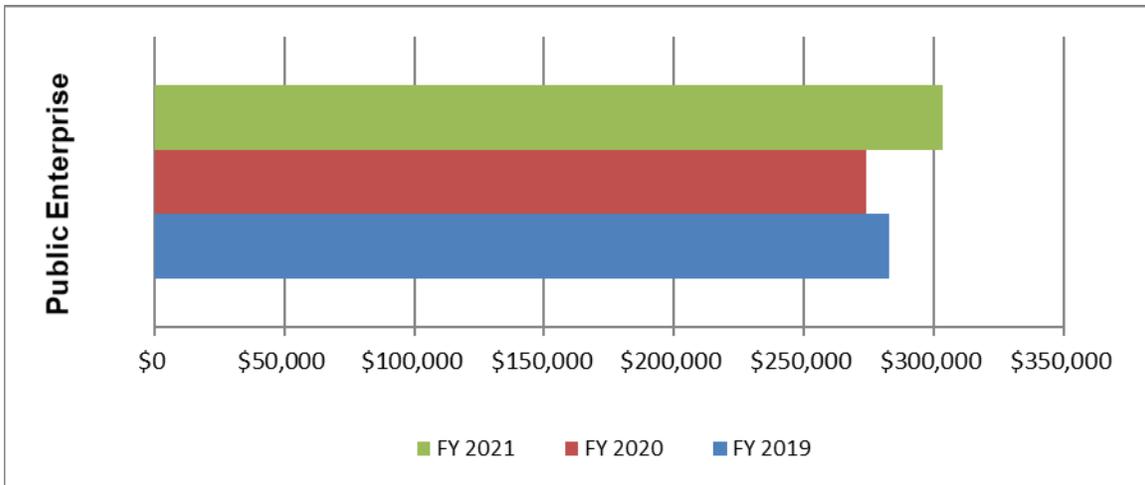
		FY 2019	FY 2020	% (+/-)	FY 2021	% (+/-)
	Miscellaneous					
36205	Waterville Lease	37,800	36,000	-4.8%	0	-100.0%
36310	Sale of Land - Surplus	0	5,500	N/A	0	-100.0%
36511	Sale of Maps-Engr.	471	0	-100.0%	0	N/A
36514	Sale of Scrap Metal	3,157	0	-100.0%	0	N/A
36704	Donation-Memorial Trees	8,020	5,670	-29.3%	0	-100.0%
36706	Old Timers Banquet Revenue	2,900	2,500	-13.8%	3,000	20.0%
36710	Sign/Decal Reimbursement	2,831	3,000	6.0%	3,000	0.0%
36712	Donations-Fire Dept	2,170	3,400	56.7%	0	-100.0%
36715	Donations-Police Memorial	12	0	-100.0%	0	N/A
36718	Donation-Parks and Recreation	17,733	0	-100.0%	0	N/A
36720	TML Safety Grant-Matching	2,438	2,000	-18.0%	2,000	0.0%
36721	TML Package Bonus	5,000	5,000	0.0%	5,000	0.0%
36722	TML Driver Safety Grant	2,500	5,000	100.0%	5,000	0.0%
36723	TML Property Conservation Grant	0	2,500	N/A	0	-100.0%
36725	Greenway Benches/Pavilion Rental	7,730	5,365	-30.6%	5,000	-6.8%
36728	Misc. Insurance Revenue	3,254	12,200	274.9%	0	-100.0%
36731	Animal Control Donations	140	1,973	1309.3%	0	-100.0%
36732	Animal Control Sponser Adoptions	6,173	0	-100.0%	0	N/A
36735	Donations-City Photo Contest	300	0	-100.0%	0	N/A
36980	TML Reimb.-Police Vehicle	7,742	0	-100.0%	0	N/A
36982	Fire Misc/Reports	135	0	-100.0%	0	N/A
36983	TML-Reimb. for Property Damage	37,261	6,572	-82.4%	0	-100.0%
36984	TML-Work Comp Salary Reimb	1,823	0	-100.0%	0	N/A
36985	Employee Jury Duty Reimb.	94	0	-100.0%	0	N/A
36990	Sundry Income	22,938	23,500	2.5%	23,500	0.0%
36996	Misc. Seized/Confiscated Funds	2,626	0	-100.0%	0	N/A
	Total	\$175,248	\$120,180	-31.4%	\$46,500	-61.3%



Public Enterprise:

Public Enterprise Revenues are generated by the Cleveland Regional Jetport. These revenues are estimated to increase by \$30,000 or 10.8% in FY2021. The largest increase in revenue comes from ground leases for private hangars and community hangars.

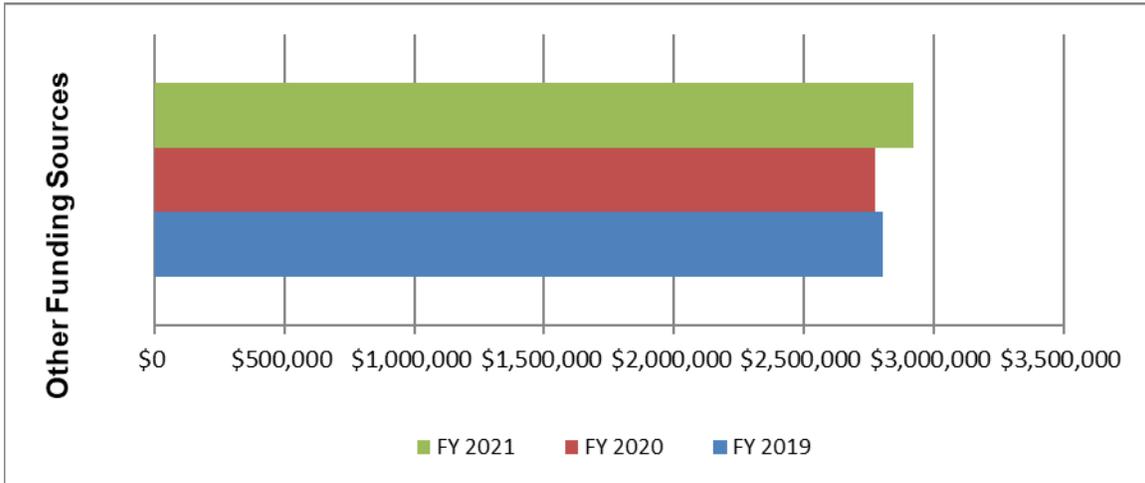
		FY 2019	FY 2020	% (+/-)	FY 2021	% (+/-)
	Public Enterprise					
34316	Airport Grounds Maintenance	13,585	0	-100.0%	0	N/A
37514	Jetport - Ground/Land Lease	152,116	126,500	-16.8%	153,000	20.9%
37516	Jetport - T-Hangar Rent	30,550	35,000	14.6%	35,000	0.0%
37517	Jetport - Terminal Bldg Rental	6,918	7,150	3.4%	7,000	-2.1%
37519	Jetport - Community Hangar	23,750	21,000	-11.6%	24,000	14.3%
37520	Donations - Terminal Building	2,500	17,500	600.0%	17,500	0.0%
37522	Jetport - Video Advertisement	5,000	5,000	0.0%	5,000	0.0%
37526	Fuel Flowage Fee	29,881	34,800	16.5%	35,000	0.6%
37527	Variable Rent-CFM	18,606	27,000	45.1%	27,000	0.0%
		\$282,906	\$273,950	-3.2%	\$303,500	10.8%



Other Funding Sources:

Payments received as a transfer from Cleveland Utilities include \$246,094 for In-Lieu of Tax – Water and \$228,489 for In-Lieu Tax – Wastewater. These amounts are based upon the value of the Water and Wastewater Division assets, net of depreciation. In addition, a transfer of \$2,449,223 from Cleveland Utilities Electric Division which represents the amount of property tax the Electric Division would pay if they were a privately-owned company. No transfer of profits is made from Cleveland Utilities to the General Fund, as is done in some other states. This revenue source is 5.5% of the total General Fund revenues.

	FY 2019	FY 2020	% (+/-)	FY 2021	% (+/-)
Other Funding Sources					
Transfer from CU - Water	\$236,538	\$241,269	2.0%	\$246,094	2.0%
Transfer from CU - Wastewater	217,485	221,834	2.0%	228,489	3.0%
Transfer from CU - Electric	2,265,314	2,310,622	2.0%	2,449,223	6.0%
Transfer from CIP	0	0	N/A	0	N/A
Transfer from Greenway	12,735	0	-100.0%	0	N/A
Capital Lease Issued	69,475	0	-100.0%	0	N/A
	\$2,801,547	\$2,773,725	-1.0%	\$2,923,806	5.4%



FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Tax Revenues:						
31110	PROPERTY TAXES-REAL/PP	25,723,099	25,650,000	25,650,000	26,350,000	26,350,000
31120	PROPERTY TAXES-UTILITY	417,164	427,500	427,500	425,000	425,000
31310	INT AND PENALTY ON TAXES	224,048	225,000	225,000	225,000	225,000
31510	IN LIEU OF TAXES	490,530	425,000	425,000	425,000	425,000
31610	LOCAL SALES TAX	10,326,594	10,405,000	10,405,000	10,600,000	10,400,000
31710	WHOLESALE BEER TAX	1,466,678	1,600,000	1,600,000	1,550,000	1,550,000
31820	GROSS RCPTS TX/BUSINESS	1,353,244	1,350,000	1,350,000	1,350,000	1,350,000
31910	FRANCHISE TAXES-GAS	398,664	475,000	475,000	450,000	450,000
31911	FRANCHISE TAXES-CHARTER	504,685	525,000	525,000	525,000	525,000
Subtotal:		40,904,706	41,082,500	41,082,500	41,900,000	41,700,000
Licenses & permits:						
32210	BEER LICENSES	3,300	4,000	4,000	4,000	4,000
32211	BEER RENEWAL FEES	14,575	15,500	15,500	15,500	15,500
32220	LIQUOR LICENSE	0	0	0	0	0
32221	LIQUOR LICENSE RENEWAL	36,035	35,500	35,500	44,000	44,000
32222	WINE INSPECTION FEE	182,665	625,000	325,000	625,000	625,000
32610	BUILDING PERMITS	271,908	325,000	325,000	325,000	325,000
32620	ELECTRICAL PERMITS	9,305	12,500	12,500	12,500	12,500
32622	ELECTRICIANS LICENSES	17,322	18,000	18,000	18,000	18,000
32625	MECHANICAL PERMITS	19,002	23,000	23,000	23,000	23,000
32626	MECHANICAL LICENSES	7,527	8,500	8,500	8,500	8,500
32630	PLUMBING PERMITS	41,972	47,500	47,500	47,500	47,500
32632	PLUMBING LICENSES	8,980	10,500	10,500	10,000	10,000
32640	FUEL GAS PERMITS	5,020	4,800	4,800	5,000	5,000
32650	STREET CUT PERMITS	52,779	82,500	82,500	75,000	75,000
32651	LAND DISTURBANCE PERMITS	0	0	0	0	0
32652	TREE PERMIT	0	0	0	0	0
32660	REZONING FEE	0	0	0	0	0
32661	PUD REZONING FEE	6,909	5,000	5,000	7,000	7,000
32662	ZONING APPEAL FEE	3,775	2,500	2,500	4,000	4,000
32663	ZONING LETTER FEE	975	1,200	1,200	1,200	1,200
32664	MINOR ENCROACHMENT FEE	200	500	500	500	500
32665	CERTIFICATE OF APPROPRIATENESS	822	800	800	1,000	1,000
32690	RECR. PERMITS/MAINT FEE	7,062	9,000	9,000	9,000	9,000
32691	PLAT REVIEW FEE	4,770	3,750	3,750	4,800	4,800
32692	PLANS REVIEW FEE	28,502	22,500	22,500	30,000	30,000
32693	CERTIFICATE OF OCCUPANCY	9,314	11,500	11,500	10,000	10,000
32694	ALLEY/STREET ABANDONMENT	300	500	500	300	300
32991	WRECKER PERMIT FEES	1,750	1,000	1,000	1,800	1,800
32992	TAXICAB DRIVER FEES	705	500	500	700	700
32699	MISC. FEES	0	0	0	0	0
32991	WRECKER PERMIT FEES	0	0	0	0	0
Subtotal:		735,474	1,271,050	971,050	1,283,300	1,283,300
Intergovernmental:						
33191	TEMA GRANT FOR FLOODING	0	0	0	0	0
33200	FEDERAL GRANT-PRO VEST	11,441	0	0	0	0
33201	FEMA-TORNADO DAMAGE	0	0	0	0	0
33202	TEMA-TORNADO DAMAGE	0	0	0	0	0
33204	STATE GRT-STEPPING IT UP	0	0	0	0	0
33205	STATE GRT-RAILROAD CROSSING	0	0	0	0	0
33206	STATE GRT-TOURISM ENHANCEMENT	0	0	0	0	0
33410	POLICE TRAINING SUPPLEMENT	51,600	54,600	54,600	84,000	84,000
33411	FIRE TRAINING SUPPLEMENT	61,200	60,000	60,000	60,000	60,000
33412	STATE-HIGHWAY SAFETY GRANT	0	0	0	0	0
33413	STATE-CHILD SAFETY GRANT	4,204	0	0	0	0
33414	STATE-DANGEROUS DRUG TASK	0	0	0	0	0

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33510	STATE SALES TAX	3,714,029	3,797,000	3,797,000	3,850,000	3,750,000
33520	STATE INCOME TAX	517,844	225,000	225,000	125,000	125,000
33530	STATE BEER TAX	19,112	22,500	22,500	22,500	22,500
33540	STATE MIXED DRINK TAX	157,439	147,500	147,500	160,000	145,000
33552	STATE GAS INSPECTION TAX	81,974	91,300	91,300	91,300	91,300
33559	STATE HWY MAINTENANCE	171,777	175,000	175,000	175,000	175,000
33591	TVA-IN LIEU OF TAXES	489,660	505,000	505,000	500,000	500,000
33593	STATE EXCISE TAX	169,995	185,000	185,000	185,000	185,000
Subtotal:		5,450,275	5,262,900	5,262,900	5,252,800	5,137,800
Charges for services:						
34211	CHA POLICE PROTECTION	50,000	50,000	50,000	50,000	50,000
34212	SRO-EDUCATION FOUNDATION	0	0	0	0	0
34221	FIRE INSPECTION FEES	950	1,800	1,800	1,000	1,000
34241	POLICE ACCIDENT REPORTS	5,204	8,500	8,500	7,500	7,500
34260	POLICE-CONTRACTED SVCS	124,977	0	25,000	25,000	25,000
34262	CBCC ECD 911 - CONTRACTED SVCS	142,440	127,500	154,500	145,000	145,000
34330	FLEET CHGS FOR SVS-CITY	101,242	150,000	150,000	110,000	110,000
34331	FLEET CHGS FOR SVS-O/S AGENCIES	61,253	110,000	110,000	75,000	75,000
34351	PW SERVICES - STORMWATER	101,300	105,000	105,000	105,000	105,000
34352	GIS SERVICES - STORMWATER	30,000	30,000	30,000	30,000	30,000
34353	GIS SERVICES - 911 CENTER	6,000	6,000	6,000	6,000	6,000
34510	ANIMAL CONTROL-SALES/BD FEES	43,865	48,500	48,500	48,500	48,500
34721	TINSLEY-POOL GATE	16,412	15,000	15,000	17,000	17,000
34722	TINSLEY-POOL CONCESSIONS	124	0	0	0	0
34732	TINSLEY-POOL RENTAL	3,980	2,500	2,500	4,000	4,000
34741	TINSLEY-PARK GATE (TOURN)	0	0	0	0	0
34742	TINSLEY-PARK CONCESSIONS	6,853	7,500	7,500	7,500	7,500
34743	TINSLEY-PARK RENTAL	300	2,500	2,500	500	500
34744	CLEVE COMMUNITY CTR	15,982	17,000	17,000	17,000	17,000
34745	COLLEGE HILL RECREATION	13,639	18,500	18,500	15,000	15,000
34746	COLLEGE HILL CHEERLEADING	0	3,600	3,600	3,600	3,600
34791	COLLEGE HILL PROGRAM FEES	7,844	5,000	5,000	8,000	8,000
34799	PARKS & REC MISCELLANEOUS	9,742	7,500	37,500	10,000	10,000
34912	SRO-CITY SCHOOLS	338,364	350,000	350,000	350,000	350,000
34912	SRO-2 ADDTL CITY SCHOOLS	0	0	0	0	0
Subtotal:		1,080,471	1,066,400	1,148,400	1,035,600	1,035,600

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Fines & forfeits:						
35110	TRAFFIC TICKETS	338,553	400,000	400,000	400,000	400,000
35111	PARKING TICKETS	23,485	25,000	25,000	25,000	25,000
35112	ANIMAL CONTROL FINES	0	0	0	0	0
35113	CODE ENFORCEMENT FINES	0	0	0	0	0
35112	ANIMAL SHELTER	1,400	600	600	1,500	1,500
35113	CODE ENFORCEMENT FINES	1,650	7,500	7,500	7,500	7,500
35114	BEER FINES	0	0	0	0	0
35115	GARNISHMENTS	540	0	540	0	0
35116	COURT CLERK FEES	5,163	4,500	4,500	5,200	5,200
35117	LAND DISTURBANCE FINES	0	0	0	0	0
35140	BRADLEY CO-DRUG FINES	20,490	19,000	19,000	21,000	21,000
35160	SESSIONS COURT	53,588	46,500	46,500	55,000	55,000
35161	CIRCUIT COURT	3,840	15,000	15,000	15,000	15,000
35162	OFFICERS-SESSIONS	83,313	80,000	80,000	84,000	84,000
35163	OFFICERS-CIRCUIT	7,274	7,000	7,000	7,500	7,500
35164	STATE REFUNDS	6,020	2,000	2,000	6,000	6,000
35166	SEX OFFENDER REGISTRY	7,950	10,000	10,000	10,000	10,000
Subtotal:		553,266	617,100	617,640	637,700	637,700
Interest income:						
36110	INTEREST INCOME	304,807	150,000	196,500	225,000	225,000
36111	INTEREST INCOME-PAYROLL	5,557	3,000	3,500	5,000	5,000
Subtotal:		310,364	153,000	200,000	230,000	230,000
Miscellaneous:						
36201	TASER COURT REIMBURSEMENT	0	0	0	0	0
36202	MISC REV-CHILDREN'S SVCS	0	0	0	0	0
36205	WATERVILLE LEASE	37,800	36,000	36,000	0	0
36310	SALE OF LAND-SURPLUS	0	0	5,500	0	0
36313	SALE OF VEHICLES	0	0	0	0	0
36330	AUCTION-SALE OF EQUIPMENT	0	0	0	0	0
36511	SALE OF MAPS-ENGR	471	0	0	0	0
36512	SALE OF PLANS	0	0	0	0	0
36513	SALE OF MULCH	0	0	0	0	0
36514	SALE OF SCRAP METAL	3,157	0	0	0	0
36704	DONATION-TREES-MEMORIAL	8,020	0	5,670	0	0
36706	OLD TIMERS BANQUET REVENUE	2,900	2,500	2,500	3,000	3,000
36710	SIGN/DECAL REIMBURSEMENT	2,831	3,000	3,000	3,000	3,000
36712	DONATIONS-FIRE DEPARTMENT	2,170	0	3,400	0	0
36715	DONATIONS - POLICE MEMORIAL	12	0	0	0	0
36718	DONATIONS-PARKS AND RECREATION	17,733	0	0	0	0
36719	DONATIONS-NORTHEAST REC CTR	0	0	0	0	0
36720	TML SAFETY GRANT-MATCHING	2,438	2,000	2,000	2,000	2,000
36721	TML PACKAGE BONUS	5,000	5,000	5,000	5,000	5,000
36722	TML DRIVER SAFETY GRANT	2,500	5,000	5,000	5,000	5,000
36723	TML PROPERTY CONSERV. GRANT	0	2,500	2,500	0	0
36725	GREENWAY BENCHES/PAVILION RENTAL	7,730	1,000	5,365	5,000	5,000
36728	MISC INSURANCE REVENUE	3,254	0	12,200	0	0
36731	ANIMAL CONTROL-DONATIONS	140	0	1,973	0	0
36732	AN. CONTROL-SPONSOR ADOPTIONS	6,173	0	0	0	0
36736	DONATIONS-ROWLAND'S RECEPTION	0	0	0	0	0
36735	DONATIONS-CITY PHOTO CONTEST	300	0	0	0	0
36980	TML REIMB-POLICE VEH.	7,742	0	0	0	0
36982	FIRE MISC/REPORTS	135	0	0	0	0
36983	TML-REIMB. FOR PROP. DAMAGE	37,261	0	6,572	0	0
36984	TML-WORK COMP SALARY REIMB	1,823	0	0	0	0
36985	EMPLOYEE JURY DUTY REIMB	94	0	0	0	0
36990	SUNDRY INCOME	7,988	7,500	7,500	7,500	7,500
36991	INSURANCE REBATE - CIGNA	0	0	0	0	0
36992	SUNDRY INCOME - COPIES	0	0	0	0	0
36993	SUNDRY INC - CLERK & MASTER	14,950	16,000	16,000	16,000	16,000
36994	TEMP COLL - BUSINESS TAX	0	0	0	0	0

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
36995	TEMPORARY COLLECTION	0	0	0	0	0
36996	MISC. SEIZED/CONFISCATED FUNDS	2,626	0	0	0	0
36998	BTA - BOOTH RENEWAL FEE	0	0	0	0	0
Subtotal:		175,248	80,500	120,180	46,500	46,500
Public Enterprise:						
34316	AIRPORT GROUNDS MAINT.	13,585	0	0	0	0
37511	JETPORT- JET FUEL	0	0	0	0	0
37513	JETPORT - AVGAS	0	0	0	0	0
37514	JETPORT - GROUND/LAND LEASE	152,116	126,500	126,500	153,000	153,000
37516	JETPORT - T-HANGAR RENT	30,550	35,000	35,000	35,000	35,000
37517	JETPORT - TERMINAL BLDG RENTAL	6,918	5,400	7,150	7,000	7,000
37518	JETPORT - TIE DOWNS	0	0	0	0	0
37519	JETPORT - COMMUNITY HANGAR	23,750	21,000	21,000	24,000	24,000
37520	DONATIONS-TERMINAL BLDG	2,500	17,500	17,500	17,500	17,500
37522	JETPORT - VIDEO ADVERTISEMENT	5,000	5,000	5,000	5,000	5,000
37526	FUEL FLOWAGE FEE	29,881	34,800	34,800	35,000	35,000
37527	VARIABLE RENT-CFM	18,606	27,000	27,000	27,000	27,000
Subtotal:		282,906	272,200	273,950	303,500	303,500
	TOTAL REVENUES 110	49,492,710	49,805,650	49,676,620	50,689,400	50,374,400
Other Funding Sources:						
37198	TRANSFER FROM C.U. - WATER	236,538	241,269	241,269	246,094	246,094
37298	TRANSFER FROM C.U. - WASTEWATER	217,485	221,834	221,834	228,489	228,489
37398	TRANSFER FROM C.U. - ELECTRIC	2,265,314	2,310,622	2,310,622	2,449,223	2,449,223
37498	TRANSFER FROM CIP	0	0	0	0	0
37598	TRANSFER FROM GREENWAY	12,735	0	0	0	0
37698	TRANSFER FROM FLEET	0	0	0	0	0
	CAPITAL LEASE ISSUED	69,475	0	0	0	0
	TOTAL OTHER FUNDING SOURCES	2,801,547	2,773,725	2,773,725	2,923,806	2,923,806
	TOTAL FUNDING AVAILABLE:	52,294,257	52,579,375	52,450,345	53,613,206	53,298,206

Legislative and Judicial



Avery Johnson
Vice Mayor/At Large



Kevin Brooks
Mayor



Ken Webb
At Large



Charlie McKenzie
District 1



CLEVELAND
TENNESSEE

EST. 1842



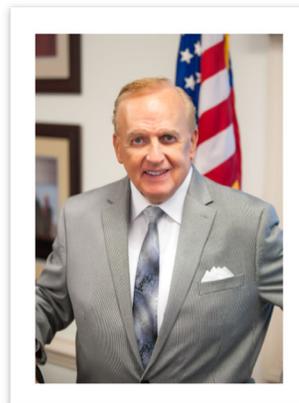
Bill Estes
District 2



Tom Cassada
District 3

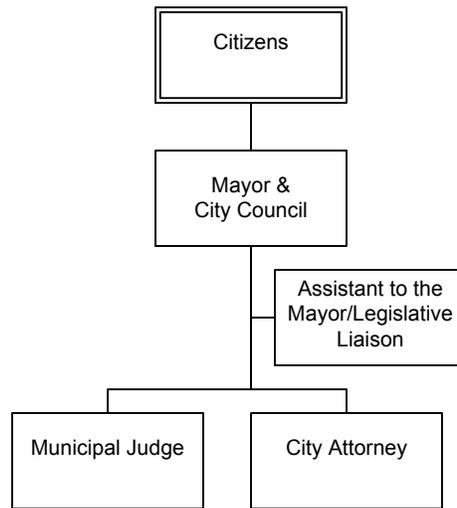


David May, Jr.
District 4

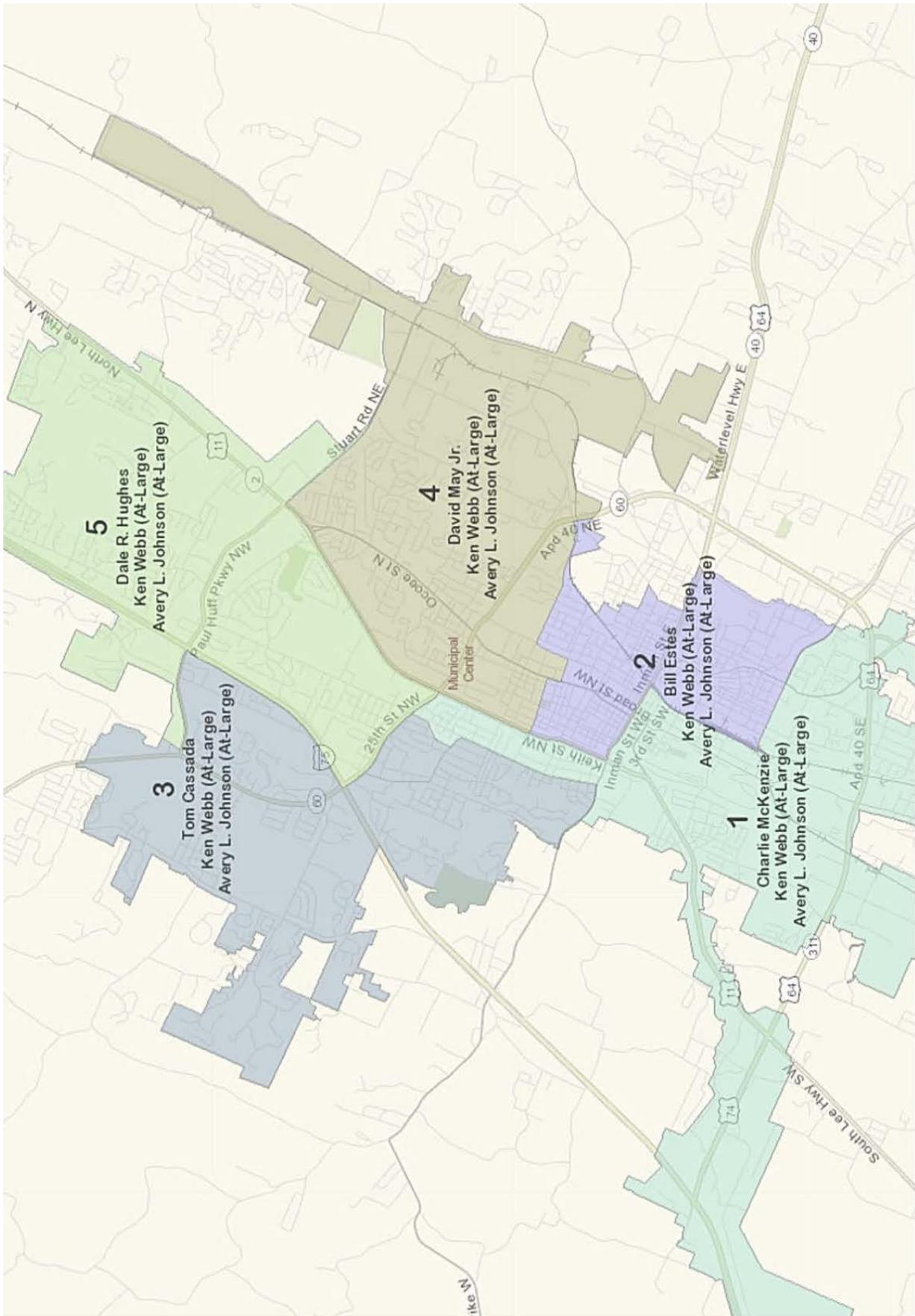


Dale Hughes
District 5

Legislative and Judicial Department



FUND 110-GENERAL		DEPT-41110- LEGISLATIVE & JUDICIAL				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES-ADMIN	88,699	91,422	91,422	94,622	94,650
112	SALARIES-CITY COUNCIL	75,801	74,440	74,440	74,400	74,400
113	SALARIES-JUDICIAL	36,020	38,585	38,585	37,280	37,280
114	PART TIME WAGES	0	0	0	0	0
131	SERVICE AWARDS	300	75	75	100	100
132	LONGEVITY WAGES	3,825	4,070	4,070	4,295	4,300
133	SOLD VACATIONS	3,397	3,500	3,500	3,650	3,650
134	CHRISTMAS BONUS WAGES	325	445	445	445	450
136	SICK PAY INCENTIVE	275	300	300	300	300
140	DENTAL INSURANCE	4,863	6,300	6,300	6,678	6,650
141	SOCIAL SECURITY TAXES	14,948	17,330	17,330	18,656	17,000
142	HEALTH INSURANCE EXP	86,903	90,090	90,090	95,495	95,500
143	RETIREMENT EXP	33,078	42,130	42,130	49,368	37,000
144	LIFE/DISABILITY INSURANCE	1,704	2,500	2,500	2,500	2,500
145	VISION INSURANCE	908	1,600	1,600	1,600	1,600
Subtotal:		351,046	372,787	372,787	389,389	375,380
Operating expenditures:						
172	ELECTION	0	7,500	7,500	15,000	15,000
211	POSTAGE	111	500	500	500	500
221	PRINTING EXPENSE	3,522	2,200	2,200	2,200	2,200
233	SUBSC. & MEMBERSHIPS	1,486	2,500	2,500	2,500	2,500
234	AIRMED CARE MEMBERSHIP	132,000	132,000	132,000	132,000	0
237	ADVERTISING	3,326	3,000	3,000	3,000	2,000
245	TELEPHONE AND PAGER EXP	18,724	21,000	21,000	21,000	20,000
250	CONTRACTED SVS	2,500	2,500	2,500	2,500	2,500
252	LEGAL SERVICES	5,262	0	0	0	0
256	GOV'T CONSULTING SVCS	0	0	0	0	0
259	HEADHUNTER-MERCER GROUP	0	0	0	0	0
262	EQUIPMENT REPAIR/REPLCMNT	1,176	1,600	1,600	1,600	1,000
263	CONT SVC-ELEVATOR/COPIER	4,023	5,500	5,500	5,500	5,000
267	EMER REPAIRS-CITY BLDGS	1,285	10,000	10,000	10,000	10,000
283	TRAINING/TRAVEL EXP	5,401	5,000	5,000	5,000	3,000
287	COUNCIL WORK SESSIONS	1,126	5,500	5,500	5,500	3,000
288	COMPLIMENTARY MEALS	2,570	2,500	2,500	2,500	1,500
319	OFFICE EXPENSE	4,090	4,000	4,000	4,000	3,000
324	JANITORIAL EXP	0	500	500	500	500
331	GASOLINE EXP	0	0	0	0	0
513	INSURANCE-GENERAL LIABILITY	2,525	1,400	1,400	1,500	2,500
514	WORKER'S COMPENSATION	500	500	500	525	500
532	RENT-PARKING LOTS	0	0	0	0	0
591	FIREWORKS DISPLAY-MT. OLIVE	5,000	5,000	5,000	5,000	5,000
592	RECEPTION-MAYOR	8,229	0	0	0	0
593	SERVICE PINS-ALL DEPTS	958	1,000	1,000	1,000	1,000
595	EMPLOYEE C-MAS DINNER	0	500	500	500	500
596	EMPLOYEE PICNIC	15,689	15,000	15,000	15,000	10,000
599	MISCELLANEOUS EXP	1,568	500	12,700	500	500
732	BACK ALLEY GALLERIES	300	0	0	0	0
792	MUSEUM-CLEVELAND EXHIBIT	0	0	0	0	0
791	ASSESSMENT OF CITY BLDGS	0	0	0	0	0
799	CONTINGENCY	0	0	0	0	0
Subtotal:		221,371	229,700	241,900	237,325	91,700
Capital outlay and debt service:						
947	OFFICE MACHINERY & EQUIP	0	1,500	1,500	1,500	1,500
948	OFFICE RENOVATION	10,718	1,000	1,000	1,000	0
949	COUNCIL ROOM EQUIPMENT	0	0	0	1,500	0
950	HARDWARE	4,377	1,500	1,500	1,500	1,500
951	SOFTWARE	0	150	150	150	150
Subtotal:		15,095	4,150	4,150	5,650	3,150
TOTAL DEPARTMENT 41110		587,512	606,637	618,837	632,364	470,230



City of Cleveland Voting Districts

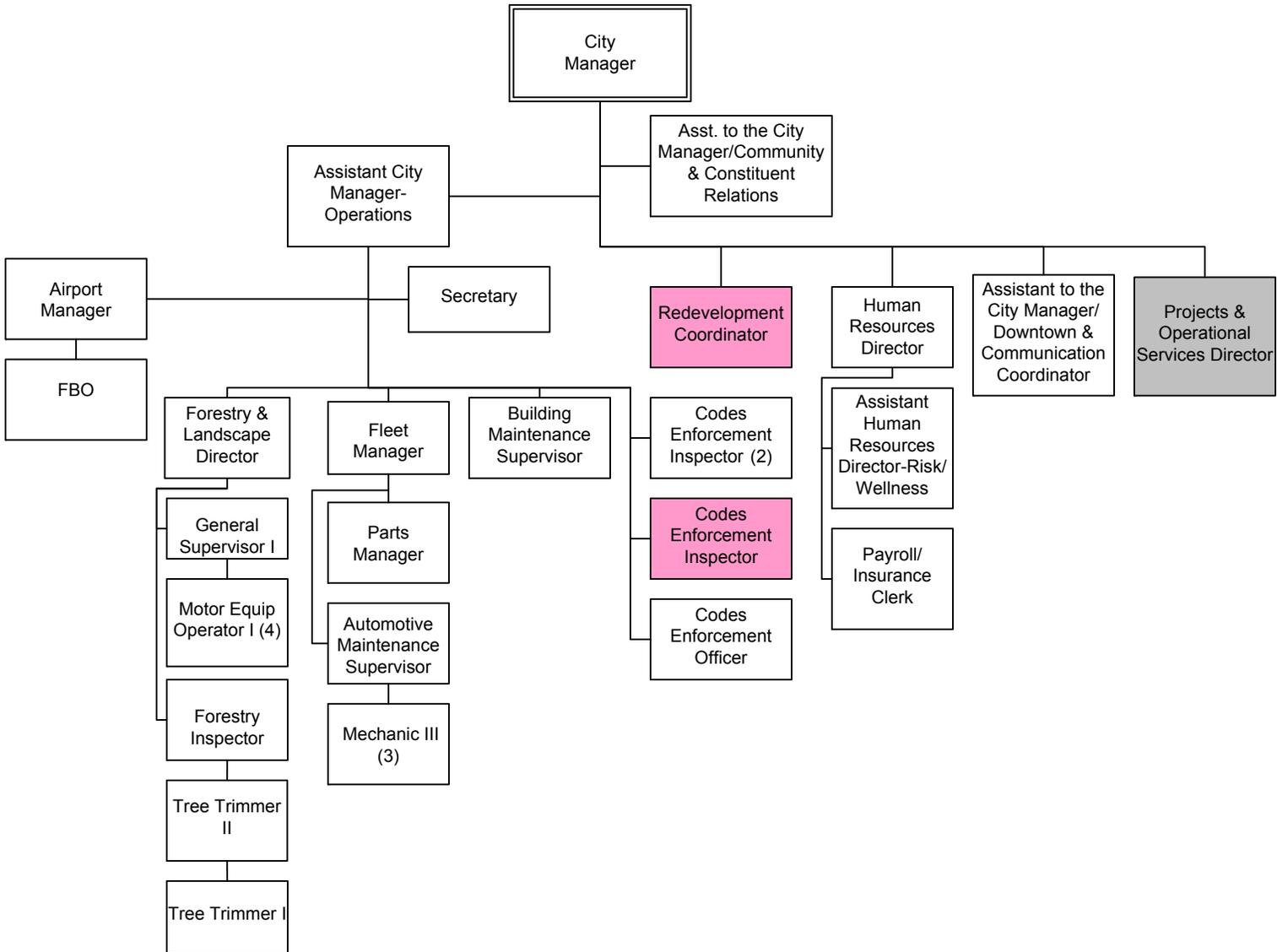
Administration Department



Joe Fivas
City Manager



Administration Department



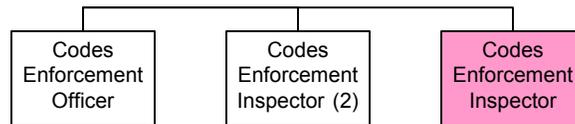
Note: Position funded by the Community Development Block Grant

Note: Projects & Operational Services Director (Future)

	FUND 110- GENERAL FUND		DEPT-41320 - ADMINISTRATION				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET	
Personnel and fringe benefits:							
111	SALARIES	445,832	420,000	420,000	450,000	435,500	
112	OVERTIME WAGES	1,513	4,000	4,000	5,000	2,000	
114	PART TIME WAGES	34,674	25,000	25,000	25,000	18,000	
131	SERVICE AWARDS	0	500	500	0	0	
132	LONGEVITY WAGES	5,775	5,700	5,700	5,000	6,000	
133	SOLD VACATIONS	8,921	10,000	10,000	10,000	9,500	
134	CHRISTMAS BONUS	535	600	600	600	700	
135	COLLEGE PAY	435	500	500	500	500	
136	SICK PAY INCENTIVE	1,425	1,500	1,500	1,600	1,600	
140	DENTAL INSURANCE	4,825	3,000	3,000	3,000	5,100	
141	SOCIAL SECURITY TAXES	37,309	40,000	40,000	40,000	37,900	
142	HEALTH INSURANCE EXP	73,499	90,000	90,000	43,000	79,000	
143	RETIREMENT EXP	76,815	70,000	70,000	70,000	80,700	
144	LIFE/DISABILITY INSURANCE	4,429	4,000	4,000	5,000	5,600	
145	VISION INSURANCE	720	2,000	2,000	1,000	1,000	
147	EMPLOYEE ASSISTANCE PROG.	9,408	5,000	5,000	5,000	9,500	
148	EDUCATION REIMBURSEMENT	0	2,388	2,388	2,388	0	
149	WORKER'S COMPENSATION	0	1,500	1,500	1,500	0	
150	FLEX. SP. PROG. CITY-WIDE	11,831	0	0	0	0	
191	LAUNDRY & DRY CLEANING	1,740	3,600	3,600	3,600	2,600	
193	PRE-EMPLOYMENT EXPENSES	257	0	0	0	0	
Subtotal:		719,943	689,288	689,288	672,188	695,200	
Operating expenditures:							
211	POSTAGE EXP	885	4,000	4,000	4,000	2,000	
216	GPS SERVICE	143	300	300	300	200	
221	PRINTING EXP	1,681	1,500	1,500	1,800	1,700	
223	CITIZENS NEWSLETTER	1,688	6,000	6,000	6,000	3,000	
233	SUBSC. & MEMBERSHIPS	6,804	7,000	7,000	8,000	6,000	
236	CLASS COMP STUDY	0	0	0	0	0	
237	ADVERTISING/SOCIAL MEDIA	8,769	10,000	10,000	10,000	9,000	
241	UTILITIES	12,531	15,600	15,600	16,100	15,500	
245	TELEPHONE EXP	10,745	17,000	17,000	18,000	12,000	
255	LEGAL EXP-LIQUOR BY THE DRINK	18,131	15,000	15,000	15,000	0	
261	VEHICLE EXPENSE	22	1,000	1,000	1,000	1,000	
263	COPIER MAINTENANCE	2,555	1,500	1,500	4,000	2,500	
266	BLDG/GROUND MAINTENANCE	4,264	10,000	10,000	10,000	10,000	
267	OTHER BLDG MAINTENANCE	0	0	0	0	0	
282	CAR ALLOWANCE	8,400	12,600	12,600	12,600	9,000	
283	TRAINING/TRAVEL EXP	5,755	8,000	8,000	10,000	7,000	
288	DEPARTMENT WK SESSIONS	1,845	2,000	2,000	5,000	1,000	
298	PEST CONTROL-ANNEX	266	600	600	600	600	
319	OFFICE EXPENSE	12,996	8,000	8,000	12,000	10,000	
324	JANITORIAL SUPPLIES	254	500	500	500	500	
331	GASOLINE EXPENSE	1,164	2,000	2,000	3,100	1,500	
511	INS-BLDGS & CONTENTS	6,590	5,000	5,000	5,100	6,600	
512	INS-VEHICLES	217	350	350	550	300	
513	INS-GENERAL LIABILITY	4,386	5,500	5,500	6,000	5,000	
514	WORKER'S COMPENSATION	1,344	2,000	2,000	2,100	2,000	
515	INS-PROFESSIONAL LIABILITY	33,556	35,000	35,000	37,000	35,000	
519	INS-EMPLOYEE BONDS	0	700	700	800	0	
547	CONT SVCS-SECURITY	120	2,000	2,000	2,100	1,000	

FUND 110- GENERAL FUND		DEPT-41320 - ADMINISTRATION				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
591	COMMUNITY ENGAGE/SOCIAL MEDIA	0	5,000	5,000	5,000	5,000
595	EMPLOYEE APPREC DAY	11,078	0	0	0	0
599	MISCELLANEOUS EXP	1,095	500	500	1,000	500
Subtotal:		157,284	178,650	178,650	197,650	147,900
Capital outlay and debt service:						
947	EQUIPMENT	5,333	15,000	15,000	15,700	6,000
950	HARDWARE	2,158	4,000	4,000	3,000	3,000
951	SOFTWARE	10,483	6,000	6,000	6,000	6,000
Subtotal:		17,974	25,000	25,000	24,700	15,000
TOTAL	DEPARTMENT 41320	895,201	892,938	892,938	894,538	858,100

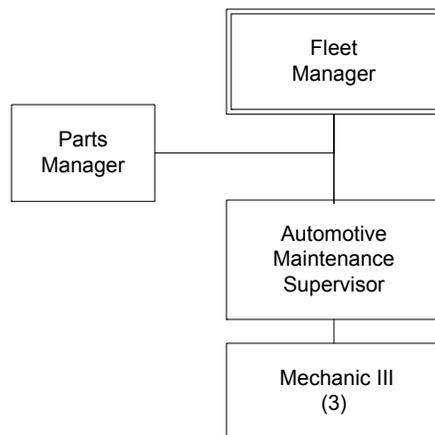
Codes Enforcement Division



Note: Position funded by the
Community Development Block Grant

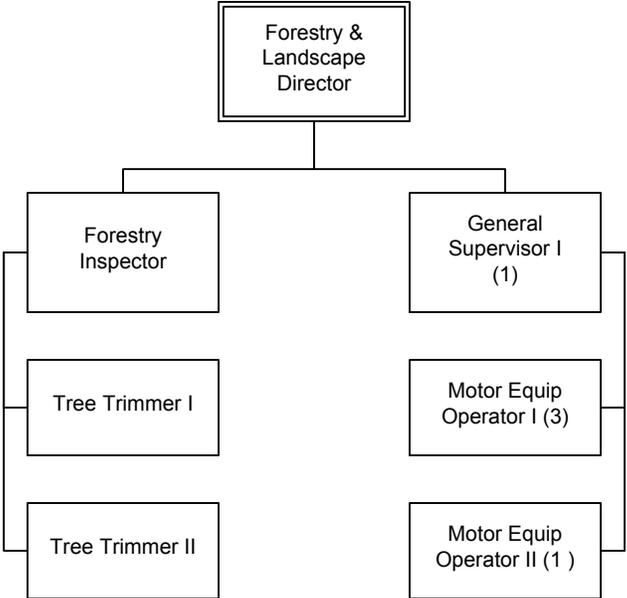
	FUND 110- GENERAL FUND		DEPT-41660 - CODES ENFORCEMENT DIVISION			
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	164,820	136,700	136,700	141,400	141,400
112	OVERTIME WAGES	703	1,000	1,000	1,000	1,000
131	SERVICE AWARDS	150	200	200	300	300
132	LONGEVITY WAGES	3,975	3,200	3,200	3,400	3,400
133	SOLD VACATIONS	0	1,600	1,600	1,600	1,600
134	CHRISTMAS BONUS	433	400	400	400	400
135	COLLEGE PAY	0	0	0	0	0
136	SICK PAY INCENTIVE	375	900	900	800	600
140	DENTAL INSURANCE	1,825	2,000	2,000	1,500	1,500
141	SOCIAL SECURITY TAXES	12,447	11,100	11,100	11,500	11,500
142	HEALTH INSURANCE EXP	46,617	32,600	32,600	33,000	33,000
143	RETIREMENT EXP	29,033	25,000	25,000	26,000	25,600
144	LIFE/DISABILITY INSURANCE	1,942	1,800	1,800	1,700	1,700
145	VISION INSURANCE	535	400	400	400	400
149	WORKER'S COMPENSATION	0	2,500	2,500	2,500	1,500
191	LAUNDRY & DRY CLEANING	1,011	1,000	1,000	1,000	1,000
Subtotal:		263,866	220,400	220,400	226,500	224,900
Operating expenditures:						
211	POSTAGE EXP	959	1,000	1,000	1,000	1,000
216	GPS SERVICE	1,148	1,500	1,500	1,500	1,200
221	PRINTING EXP	850	1,200	1,200	1,200	1,000
237	ADVERTISING EXP	1,000	1,500	1,500	1,500	1,500
245	TELEPHONE EXP	4,370	5,000	5,000	5,000	4,500
261	VEHICLE EXPENSE	2,879	3,000	3,000	3,000	3,000
262	EQUIPMENT REPLACEMENT & SVC	449	2,000	2,000	2,000	1,000
283	TRAINING/TRAVEL EXP	612	1,500	1,500	3,000	2,500
319	OFFICE EXPENSE	2,075	2,500	2,500	2,500	2,100
326	UNIFORM EXPENSE	1,333	1,500	1,500	1,500	1,500
330	EDUCATIONAL SUPPLIES	0	1,000	1,000	1,000	500
331	GASOLINE EXPENSE	1,389	3,000	3,000	3,000	2,000
512	INS-VEHICLES	1,149	1,600	1,600	1,600	1,500
514	WORKER'S COMPENSATION	317	0	0	400	400
599	MISCELLANEOUS EXP	95	600	600	500	500
Subtotal:		18,625	26,900	26,900	28,700	24,200
Capital outlay and debt service:						
946	RADIO EQUIPMENT	0	0	0	0	0
947	EQUIPMENT	0	0	0	0	0
950	HARDWARE	2,636	1,500	1,500	1,500	1,500
951	SOFTWARE	5,211	11,000	11,000	8,600	8,600
Subtotal:		7,847	12,500	12,500	10,100	10,100
TOTAL	DEPARTMENT 41660	290,338	259,800	259,800	265,300	259,200

Fleet Division



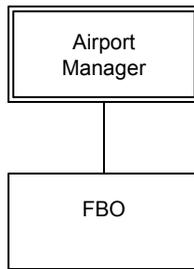
FUND 110-GENERAL FUND						
DEPT-43170- FLEET DIVISION						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	323,469	340,000	340,000	351,900	351,500
112	OVERTIME	5,368	7,300	7,300	7,300	6,000
131	SERVICE AWARDS	350	400	400	0	0
132	LONGEVITY	6,375	6,900	6,900	7,800	7,800
133	SOLD VACATION	7,699	9,000	9,000	8,500	8,000
134	CHRISTMAS BONUS	650	700	700	700	700
136	SICK PAY INCENTIVE	675	1,000	1,000	800	800
140	DENTAL INSURANCE	3,024	3,200	3,200	3,400	3,400
141	SOCIAL SECURITY TAXES	24,751	28,100	28,100	30,300	28,800
142	HEALTH INSURANCE EXP	70,419	73,500	73,500	78,000	78,000
143	RETIREMENT EXPENSE	58,694	62,500	62,500	73,300	64,500
144	LIFE & DISABILITY INSURANCE	3,702	4,600	4,600	4,500	4,500
145	VISION INSURANCE	803	900	900	1,000	1,000
149	WORKER'S COMP CLAIMS	0	500	500	500	500
Subtotal:		505,979	538,600	538,600	568,000	555,500
Operating expenditures:						
211	POSTAGE EXPENSE	175	300	300	200	200
221	PRINTING EXPENSE	0	200	200	200	0
237	ADVERTISING	71	200	200	200	200
239	MEMBERSHIP DUES/LICENSING	4,139	5,000	5,000	5,000	4,000
241	UTILITIES	21,401	22,900	22,900	22,900	22,900
245	TELEPHONE EXPENSE	8,491	8,200	8,200	8,200	8,200
261	VEHICLE MAINT(GARAGE)	0	0	0	0	0
263	CONT SVCS-VEH MAINT	105,194	90,000	90,000	95,000	85,000
266	BUILDING MAINTENANCE	4,937	7,000	7,000	7,000	4,000
269	CTRL FUEL MAINT & SUPPLIES	2,725	7,000	7,000	7,000	4,000
283	TRAVEL/TRAINING EXPENSE	225	500	500	2,500	500
298	CONT SVCS-PEST CONTROL	12	100	100	100	100
319	OFFICE EXPENSE	3,235	4,000	4,000	4,000	3,000
322	WASTE DISPOSAL SUPPLIES	3,895	2,000	2,000	2,000	2,500
324	JANITORIAL EXPENSE	4,599	4,000	4,000	4,000	4,000
326	UNIFORM EXPENSE	2,155	3,000	3,000	3,000	2,500
331	GASOLINE EXPENSE	2,033	3,000	3,000	3,000	3,000
332	REPAIRS & PARTS	1,244	5,000	5,000	6,000	2,500
511	INS-BLDGS & CONTENTS	3,280	3,300	3,300	3,500	3,500
512	INS-VEHICLES & EQUIP	1,149	1,100	1,100	1,200	1,200
513	INS-GENERAL LIABILITY	2,989	3,400	3,400	3,600	3,400
514	WORKER'S COMPENSATION	10,237	10,200	10,200	11,000	10,500
545	COMPUTER SOFTWARE MAINT	0	0	0	0	0
599	MISCELLANEOUS	0	500	500	500	500
Subtotal:		182,186	180,900	180,900	190,100	165,700
Capital outlay and debt service:						
941	EQUIPMENT & TOOLS	0	2,000	2,000	2,000	2,000
942	COMPUTER EQUIPMENT	0	0	0	0	0
950	HARDWARE	122	2,000	2,900	2,000	2,000
951	SOFTWARE	5,126	13,500	12,600	13,000	13,000
Subtotal:		5,248	17,500	17,500	17,000	17,000
TOTAL	DEPARTMENT 43170	693,413	737,000	737,000	775,100	738,200

Forestry and Landscape Division



	FUND 110-GENERAL FUND		DEPT-43140 - FORESTRY AND LANDSCAPE DIVISION			
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	345,800	393,000	393,000	406,800	406,800
112	OVERTIME	2,296	4,500	4,500	4,500	4,500
114	PART-TIME	20,686	25,000	25,000	25,000	25,000
131	SERVICE AWARDS	0	0	0	400	400
132	LONGEVITY	5,850	7,500	7,500	8,700	8,700
133	SOLD VACATIONS	1,987	2,500	2,500	2,500	2,500
134	CHRISTMAS BONUS	1,083	1,000	1,000	1,000	1,000
136	SICK PAY INCENTIVE	2,200	2,700	2,700	2,700	2,500
140	DENTAL INSURANCE	5,288	5,200	5,200	5,600	5,600
141	SOCIAL SECURITY EXPENSE	28,190	32,300	32,300	34,800	34,800
142	HEALTH INSURANCE EXP	96,065	102,000	102,000	108,500	108,500
143	RETIREMENT EXP	60,421	72,500	72,500	85,000	77,600
144	LIFE AND DISABILITY INSUR.	3,546	3,700	3,700	5,400	5,400
145	VISION INSURANCE	1,301	1,400	1,400	1,500	1,500
149	WORKER'S COMP CLAIMS	2,787	2,000	2,000	2,000	2,000
192	PRE-EMPLOYMENT TESTING	85	200	200	200	200
Subtotal:		577,585	655,500	655,500	694,600	687,000
Operating expenditures:						
211	POSTAGE EXPENSE	9	100	100	100	50
216	GPS SERVICES	0	4,700	4,700	4,700	4,700
221	PRINTING EXPENSE	0	300	300	300	0
233	SUBSCRIPTIONS & MEMBERSHIPS	440	1,000	1,000	1,000	500
237	ADVERTISING	0	200	200	200	0
241	UTILITIES	2,514	3,200	3,200	3,200	3,000
245	TELEPHONE/PAGER EXPENSE	6,420	6,400	6,400	6,400	6,400
254	CONTRACTED MOWING	6,510	25,000	25,000	25,000	25,000
261	VEHICLE MAINTENANCE	39,453	25,000	25,000	40,000	20,000
262	EQUIPMENT REPAIRS	1,740	1,800	1,800	1,800	1,300
283	TRAINING & TRAVEL EXP	3,716	4,000	4,000	4,000	3,000
288	WORK SESSIONS/COMP MEALS	1,284	1,500	1,500	1,500	1,000
290	CONTRACTED SERVICES	0	2,600	2,600	2,600	0
291	LEE UNIVERSITY MONUMENT EXP	0	0	0	0	0
319	OFFICE EXPENSE	158	500	500	500	500
321	BOTANICAL/OPERATING SUPP	17,956	15,000	10,175	15,000	12,000
326	UNIFORMS & SAFETY SHOES	3,556	4,000	4,000	4,000	3,750
327	TREE EXPENSE	9,247	9,000	9,000	9,000	7,000
329	DONATION-MEMORIAL TREE	5,730	0	13,917	0	0
331	GASOLINE EXPENSE	16,756	15,000	15,000	15,800	14,000
512	INSUR-VEHICLE/EQUIPMENT	4,182	10,000	10,000	10,500	5,000
513	INSUR-GENERAL LIABILITY	6,567	7,500	7,500	7,900	7,500
514	WORKER'S COMPENSATION	1,021	4,000	4,000	4,200	1,200
599	MISCELLANEOUS EXP	463	500	500	500	500
Subtotal:		127,722	141,300	150,392	158,200	116,400
Capital outlay and debt service:						
621	PRINCIPAL RETIREMENT-MOWERS	0	0	0	0	0
942	FRONT END LOADER	5,046	0	0	0	0
943	METAL BUILDING	0	0	4,825	0	0
944	LANDSCAPE TRACTOR	30,697	0	0	0	0
949	SMALL EQUIPMENT	981	1,000	1,000	2,000	1,000
950	HARDWARE	0	1,000	1,000	1,000	1,000
951	SOFTWARE	0	200	200	200	200
Subtotal:		36,724	2,200	7,025	3,200	2,200
TOTAL	DEPARTMENT 43140	742,031	799,000	812,917	856,000	805,600

Cleveland Regional Jetport



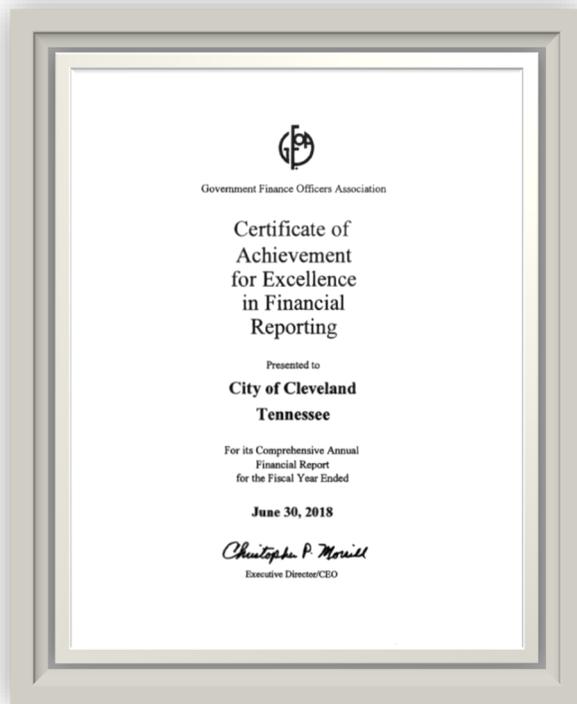
FUND 110-GENERAL FUND		DEPT-52500- CLEVELAND REGIONAL JETPORT				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	83,411	84,200	84,200	87,100	87,100
112	OVERTIME WAGES	0	0	0	0	0
114	PART TIME WAGES	4,305	7,500	7,500	7,500	7,500
119	CONTRACTED SERVICES-FBO	0	0	0	0	0
131	SERVICE AWARDS	0	0	0	0	0
132	LONGEVITY PAY	0	600	600	600	600
133	SOLD VACATIONS	0	1,700	1,700	1,700	1,700
134	CHRISTMAS BONUS	108	200	200	200	200
136	SICK PAY INCENTIVE	275	300	300	300	300
140	DENTAL INSURANCE	600	700	700	700	700
141	SOCIAL SECURITY TAXES	6,778	7,500	7,500	7,500	7,500
142	HEALTH INSURANCE EXP	15,585	16,400	16,400	17,000	17,000
143	RETIREMENT EXP	14,792	15,800	15,800	16,800	16,800
144	LIFE/DISABILITY INSURANCE	954	1,300	1,300	1,300	1,200
145	VISION INSURANCE	172	200	200	200	200
149	WORKER'S COMP CLAIMS	0	500	500	500	250
191	LAUNDRY & DRY CLEANING	36	400	400	400	250
197	CLOTHING ALLOWANCE	350	400	400	400	350
Subtotal:		127,366	137,700	137,700	142,200	141,650
Operating Expenditures:						
211	POSTAGE/SHIPPING EXPENSE	58	300	300	300	100
221	PRINTING EXPENSE	0	300	300	300	0
237	ADVERTISING	2,491	3,500	3,500	3,500	3,000
239	SUBSC & MEMBERSHIP	1,233	1,600	1,600	1,600	1,500
241	UTILITIES EXPENSE	40,382	45,000	45,000	45,000	42,500
245	TELEPHONE EXPENSE	11,057	11,500	11,500	11,500	11,500
251	CONTRACTED SERV-SECURITY	0	0	0	0	0
266	BUILDING MAINTENANCE	9,072	25,000	25,000	25,000	15,000
267	GROUNDS MAINTENANCE	9,161	10,000	10,000	10,000	10,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAVEL & TRAINING	641	1,500	1,500	1,500	1,500
288	DEPT/WORK SESSION MEALS	217	500	500	500	500
290	CREDIT CARD FEES	245	400	400	400	0
319	OFFICE SUPPLIES	595	1,200	1,200	1,200	1,000
321	OPERATING EXPENSE	27	500	500	500	500
324	JANITORIAL EXPENSE	0	0	0	0	0
331	GASOLINE EXPENSE	319	1,000	1,000	1,000	1,000
332	REPAIRS & PARTS	7,928	15,000	15,000	15,000	10,000
333	AVGAS & JETFUEL PURCHASE	0	0	0	0	0
511	INS-BLDGS & CONTENTS	13,258	13,300	13,300	13,300	13,300
512	INS-VEHICLES & EQUIP	31	300	300	300	300
513	INS-GENERAL LIABILITY	1,432	1,600	1,600	1,600	1,600
514	WORKER'S COMP CLAIMS	1,991	2,000	2,000	2,500	2,000
599	MISCELLANEOUS	149	500	500	500	500
Subtotal:		104,487	139,200	139,200	139,700	120,000
Capital outlay and debt service:						
921	HARDWICK-JONES HANGER	0	0	0	0	0
930	MITIGATION AT ROLLING HILLS	0	0	0	0	0
942	SMALL EQUIPMENT	2	1,700	1,700	1,700	1,700
950	HARDWARE	0	1,500	1,500	1,500	1,500
951	SOFTWARE	0	200	200	200	200
Subtotal:		2	3,400	3,400	3,400	3,400
TOTAL	DEPARTMENT 41710	231,855	280,300	280,300	285,300	265,050

Human Resources



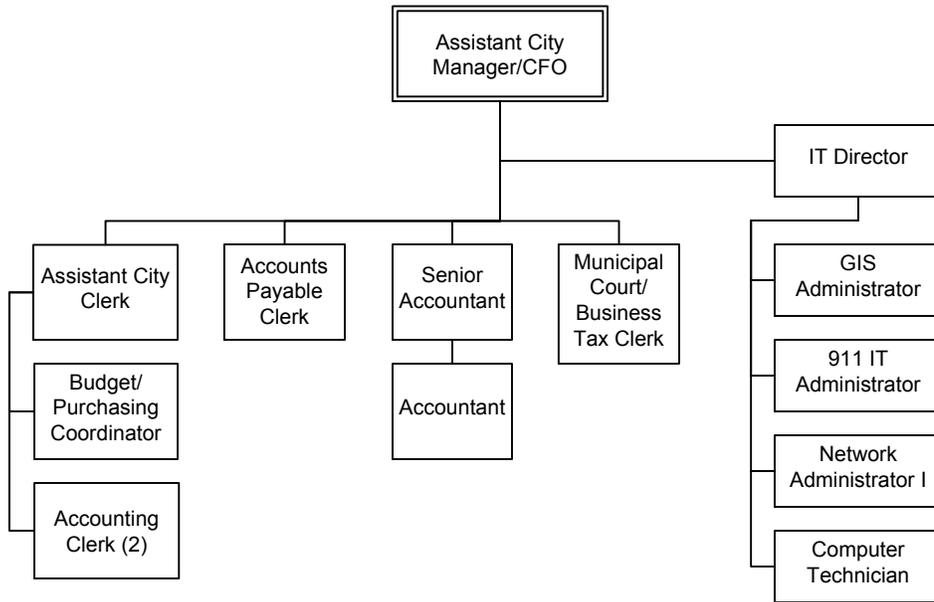
	FUND 110-GENERAL FUND	DEPT-44190- HUMAN RESOURCES				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	85,821	150,100	150,100	196,515	196,515
112	OVERTIME	0	0	0	5,000	0
114	PART-TIME	10,400	15,600	15,600	15,600	10,500
131	SERVICE AWARDS	0	0	0	0	0
132	LONGEVITY	2,250	2,325	2,325	2,400	2,400
133	SOLD VACATIONS	3,283	4,650	4,650	5,600	5,600
134	CHRISTMAS BONUS	108	216	216	324	324
135	COLLEGE PAY	280	280	280	280	280
136	SICK PAY INCENTIVE	200	600	600	900	900
140	DENTAL INSURANCE	313	950	950	1,450	1,250
141	SOCIAL SECURITY TAXES	7,238	13,300	13,300	15,100	15,100
142	HEALTH INSURANCE	7,559	23,500	23,500	33,000	33,000
143	RETIREMENT EXPENSES	14,542	28,000	28,000	33,800	33,800
144	LIFE/DISABILITY INSURANCE	1,127	2,000	2,000	2,000	2,000
145	VISION INSURANCE	88	275	275	400	400
150	FLEX. SP. PROG. CITY-WIDE	0	12,000	12,000	12,000	12,000
191	LAUNDRY & DRY CLEANING	52	200	200	300	300
197	CLOTHING ALLOWANCE	350	700	700	700	700
Subtotal:		133,611	254,696	254,696	325,369	315,069
Operating expenditures:						
236	CLASS COMP STUDY	0	10,500	10,500	10,500	20,000
239	HAZARD COMM/CPR/AED	0	200	200	200	200
245	TELEPHONE	1,091	1,200	1,200	2,000	1,200
251	DRUG & ALCOHOL TESTING	4,445	8,500	8,500	8,500	8,000
252	LEGAL EXPENSE	0	0	0	1,200	1,200
261	VEHICLE MAINTENANCE	21	50	50	0	0
262	EQUIPMENT MAINTENANCE	8,994	10,000	15,500	15,500	11,500
266	BUILDING MAINTENANCE	2,433	2,500	500	2,500	2,500
282	VEHICLE ALLOWANCE	3,850	4,200	4,200	4,200	4,200
283	TRAINING AND TRAVEL	2,797	3,000	3,000	7,000	4,000
284	EMPLOYEE PROGRAMS	0	2,000	0	2,000	3,000
319	OFFICE EXPENSE	1,711	500	500	3,000	3,000
324	WELLNESS CTR OPERATIONS	892	3,000	2,000	2,000	2,000
329	SAFETY SUPPLIES	0	100	100	100	100
331	GASOLINE EXPENSE	150	200	200	200	200
343	TML DRIVER SAFETY GRANT	6,886	10,000	10,000	10,000	10,000
344	TML SAFETY GRANT	4,876	4,000	4,000	6,000	6,000
345	TML PROPERTY CONSERVATION GRANT	0	5,000	5,000	5,000	5,000
512	INS-VEHICLES	404	500	500	0	0
513	INS-GENERAL LIABILITY	711	750	750	800	800
514	WORKER'S COMPENSATION	65	200	200	300	300
515	INS-PROFESSIONAL LIABILITY	0	0	0	0	0
595	EMPLOYEE APPRECIATION DAY	0	12,000	12,000	12,000	10,000
599	MISCELLANEOUS EXPENSE	729	500	500	1,000	500
Subtotal:		40,055	78,900	79,400	94,000	93,700
Capital outlay and debt service:						
948	OFFICE FURNITURE	1,385	0	0	2,000	1,000
949	REPLACEMENT EQUIPMENT	0	500	0	0	0
950	HARDWARE	1,705	600	600	5,000	2,000
951	SOFTWARE	0	0	0	1,000	1,000
Subtotal:		3,090	1,100	600	8,000	4,000
TOTAL	DEPARTMENT 44190	176,756	334,696	334,696	427,369	412,769

Finance Department



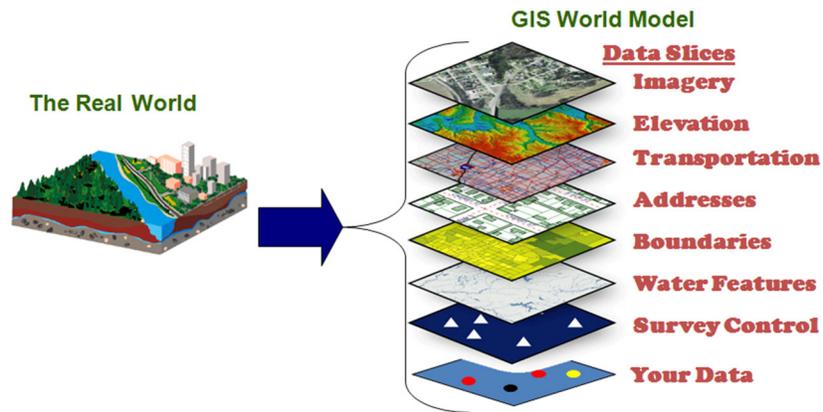
Shawn McKay
Assistant City Manager/CFO

Finance Department



	FUND 110-GENERAL FUND		DEPT-41580-FINANCE			
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	333,157	469,000	469,000	482,200	482,200
112	OVERTIME WAGES	9,209	8,000	8,000	15,000	15,000
114	PART TIME WAGES	35,820	10,000	10,000	6,500	5,000
131	SERVICE AWARDS	75	250	250	325	350
132	LONGEVITY WAGES	4,425	6,225	6,225	6,675	6,700
133	SOLD VACATIONS	2,080	5,000	5,000	6,500	6,500
134	CHRISTMAS BONUS	758	975	975	1,100	1,100
136	SICK PAY INCENTIVE	1,475	2,700	2,700	1,800	1,800
140	DENTAL INSURANCE	2,994	4,420	4,420	4,800	4,600
141	SOCIAL SECURITY TAXES	26,781	38,414	38,414	40,200	39,700
142	HEALTH INSURANCE EXP	63,566	86,500	86,500	88,000	88,000
143	RETIREMENT EXP	60,356	83,961	83,961	89,200	84,000
144	LIFE/DISABILITY INSURANCE	4,316	5,900	5,900	6,100	6,100
145	VISION INSURANCE	969	1,450	1,450	1,400	1,400
148	EDUCATION REIMBURSEMENT	2,305	2,388	2,388	2,388	0
149	WORKER'S COMPENSATION	0	0	0	0	0
191	LAUNDRY & DRY CLEANING	425	1,200	1,200	600	600
Subtotal:		548,711	726,383	726,383	752,788	743,050
Operating expenditures:						
211	POSTAGE EXP	9,822	9,000	9,000	10,000	9,000
212	POSTAGE MACHINE EXPENSE	1,394	1,500	1,500	1,500	1,500
216	GPS SERVICE	106	200	200	200	200
221	PRINTING EXP	3,437	3,000	3,000	3,000	3,000
222	PRINTING-STATE-PROP TAXES	8,040	9,000	9,000	9,000	8,500
233	SUBSC. & MEMBERSHIPS	1,874	2,500	2,500	2,500	2,000
237	ADVERTISING EXP	4,562	10,500	10,500	5,000	4,500
241	UTILITIES	10,085	15,000	15,000	12,000	12,000
245	TELEPHONE EXP	8,528	6,500	6,500	10,000	9,000
252	LEGAL EXP	90,756	87,500	87,500	92,000	91,000
253	AUDIT EXP	49,000	49,000	49,000	49,000	49,000
254	REAPPRAISAL/CITY SHARE	53,889	55,000	55,000	55,000	55,000
257	APPRAISAL FEES	0	1,500	1,500	1,500	1,500
258	ACTUARIAL SERVICES	0	8,500	8,500	8,500	8,500
261	VEHICLE EXPENSE	76	700	700	700	500
263	COPIER MAINTENANCE	3,461	3,500	3,500	3,500	3,500
266	BLDG/GROUND MAINTENANCE	3,931	10,000	10,000	10,000	7,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAINING/TRAVEL EXP	2,899	8,000	8,000	9,000	8,000
288	DEPARTMENT WK SESSIONS	821	1,000	1,000	1,000	1,000
290	CREDIT CARD FEES	54,620	53,000	53,000	55,000	55,000
298	PEST CONTROL-MUN BLDG	707	800	800	800	800
319	OFFICE EXPENSE	21,665	20,000	20,000	20,000	19,000
322	FIRST AID/SAFETY SUPPLIES	51	100	100	100	100
324	JANITORIAL SUPPLIES	1,199	1,500	1,500	1,500	1,300
331	GASOLINE EXPENSE	597	800	800	600	600
511	INS-BLDGS & CONTENTS	747	3,200	3,200	700	800
512	INS-VEHICLES	216	200	200	300	300
513	INS-GENERAL LIABILITY	4,455	4,700	4,700	5,000	4,700
514	WORKER'S COMPENSATION	1,293	1,750	1,750	700	1,200
515	INS-PROFESSIONAL LIABILITY	33,556	34,300	34,300	36,000	34,000
519	INS-EMPLOYEE BONDS	0	700	700	300	300
599	MISCELLANEOUS EXP	137	500	500	500	500
741	BAD DEBTS EXP	59,269	30,000	30,000	40,000	45,000
Subtotal:		435,393	437,650	437,650	449,100	442,500
Capital outlay and debt service:						
947	EQUIPMENT	7,571	7,500	7,500	7,500	7,500
948	POSTAGE MACHINE-CITYWIDE	0	0	0	0	0
950	HARDWARE	1,889	4,000	4,000	5,000	5,000
951	SOFTWARE	40,698	49,500	49,500	113,200	113,200
Subtotal:		50,158	61,000	61,000	125,700	125,700
TOTAL DEPARTMENT 41580		1,034,262	1,225,033	1,225,033	1,327,588	1,311,250

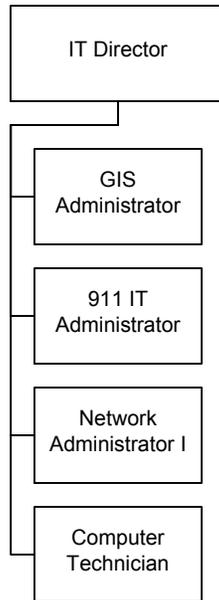
Information Technology



Director Kris Miller



Information Technology

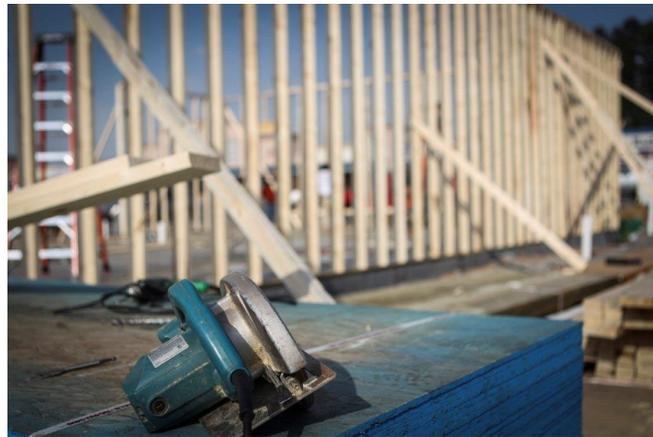


	FUND 110-GENERAL FUND	DEPT-41890-INFORMATION TECHNOLOGY				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	313,212	316,521	316,521	346,900	346,900
112	OVERTIME WAGES	28,703	21,000	21,000	21,700	21,700
114	PART TIME WAGES	0	10,400	10,400	10,400	10,400
131	SERVICE AWARDS	475	0	0	75	100
132	LONGEVITY WAGES	4,125	3,975	3,975	4,200	4,200
133	SOLD VACATIONS	5,512	12,500	12,500	11,000	11,000
134	CHRISTMAS BONUS	541	545	545	545	550
135	COLLEGE PAY	0	0	0	0	0
136	SICK PAY INCENTIVE	1,075	1,500	1,500	1,200	1,200
140	DENTAL INSURANCE	2,373	2,546	2,546	2,800	2,800
141	SOCIAL SECURITY TAXES	25,803	28,033	28,033	30,800	30,800
142	HEALTH INSURANCE EXP	62,316	65,265	65,265	66,000	66,000
143	RETIREMENT EXP	57,685	60,741	60,741	67,300	67,300
144	LIFE/DISABILITY INSURANCE	3,436	4,150	4,150	4,600	4,600
145	VISION INSURANCE	691	742	742	800	800
191	LAUNDRY & DRY CLEANING	0	1,200	1,200	1,200	1,200
Subtotal:		505,947	529,118	529,118	569,520	569,550
Operating expenditures:						
216	GPS SERVICE	287	300	300	300	300
233	SUBSC. & MEMBERSHIPS	924	1,000	1,000	1,000	1,000
245	TELEPHONE EXP	6,291	9,000	7,000	7,000	6,500
261	VEHICLE EXPENSE	0	1,000	1,000	1,000	500
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAINING/TRAVEL EXP	7,640	5,000	5,000	8,000	6,000
288	DEPARTMENT WK SESSIONS	261	500	500	500	500
319	OFFICE EXPENSE	2,663	2,000	2,000	2,500	2,000
331	GASOLINE EXPENSE	177	1,500	1,500	1,500	1,000
512	INS-VEHICLES	404	215	215	450	400
513	INS-GENERAL LIABILITY	3,906	2,688	2,688	4,100	4,100
514	WORKER'S COMPENSATION	317	1,500	1,500	450	450
542	CPTR SOFTWARE SUPPORT	6,708	9,000	9,000	12,000	10,000
599	MISCELLANEOUS EXP	0	500	500	500	500
Subtotal:		33,778	38,403	36,403	43,500	37,450
Capital outlay and debt service:						
947	OFFICE FURNITURE	1,644	500	500	500	0
950	HARDWARE	8,502	20,000	22,000	40,000	20,000
951	SOFTWARE	133,703	191,272	191,272	224,622	225,000
952	GIS PROGRAM	66,048	68,300	68,300	69,000	69,000
Subtotal:		209,897	280,072	282,072	334,122	314,000
TOTAL	DEPARTMENT 41890	749,622	847,593	847,593	947,142	921,000

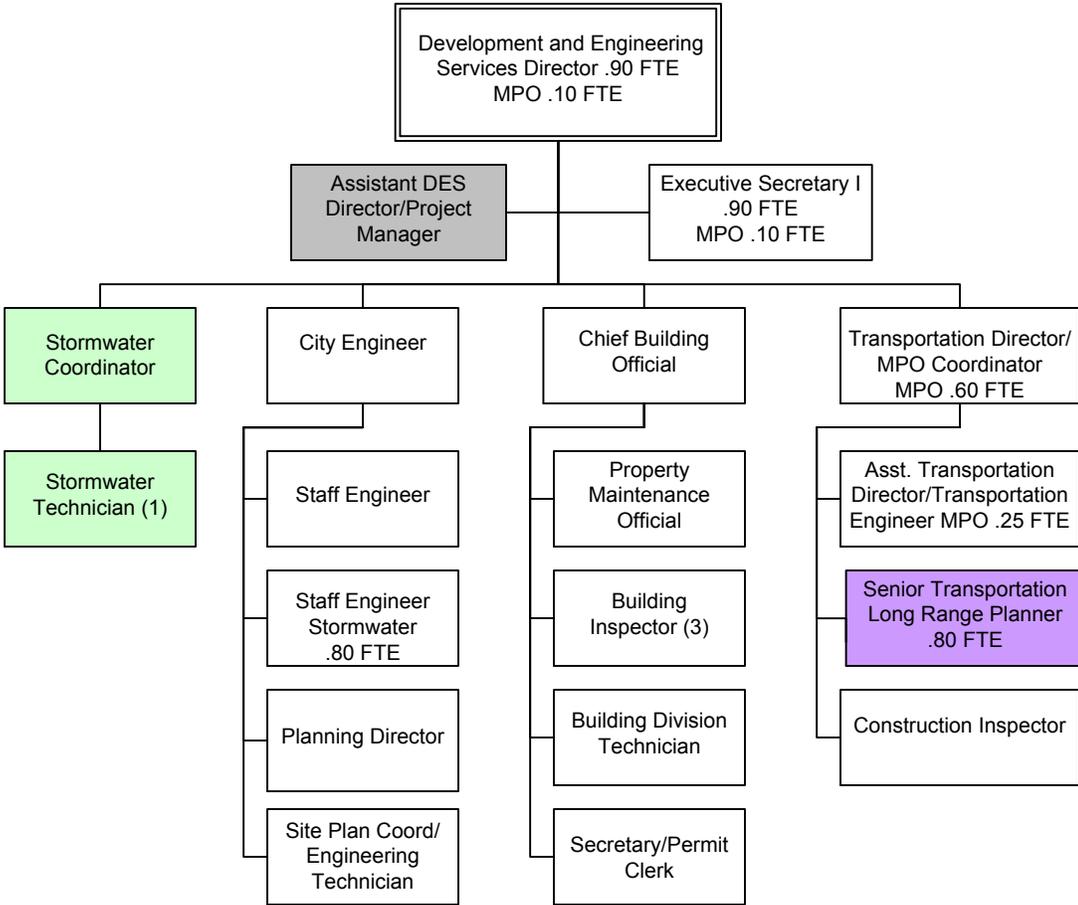
Development and Engineering Services



Director Jonathan Jobe



Development and Engineering Services



Note: Positions funded by the Stormwater Management Fund

Note: Position funded by the Metropolitan Planning Organization Fund

Note: Assistant DES Director/Project Manager (Future)

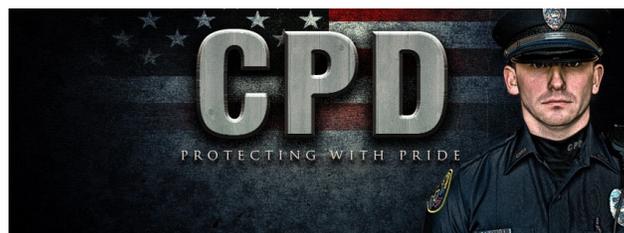
	FUND 110-GENERAL FUND	DEPT-41710- DEVELOPMENT AND ENGINEERING SERVICES				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	809,318	826,100	826,100	868,600	868,600
112	OVERTIME WAGES	234	1,000	1,000	1,000	500
114	PART TIME WAGES	0	3,000	3,000	3,000	0
131	SERVICE AWARDS	100	300	300	800	800
132	LONGEVITY PAY	12,300	12,300	13,200	13,100	13,100
133	SOLD VACATIONS	15,759	17,000	17,000	27,200	18,000
134	CHRISTMAS BONUS	1,516	1,500	1,800	1,800	1,800
135	COLLEGE PAY	625	700	700	700	700
136	SICK PAY INCENTIVE	2,925	4,000	4,000	4,300	4,000
140	DENTAL INSURANCE	10,138	11,000	11,000	13,100	13,100
141	SOCIAL SECURITY TAXES	60,866	66,100	66,100	70,100	70,000
142	HEALTH INSURANCE EXP	174,357	198,000	198,000	269,000	235,000
143	RETIREMENT EXP	144,986	147,400	147,400	157,400	156,000
144	LIFE/DISABILITY INSURANCE	9,569	11,000	11,000	11,800	11,800
145	VISION INSURANCE	2,194	2,700	2,700	3,100	3,100
148	EDUCATION REIMBURSEMENT	0	14,500	13,300	21,000	9,500
149	WORKER'S COMP CLAIMS	0	1,000	1,000	1,000	1,000
191	LAUNDRY & DRY CLEANING	1,996	2,800	2,800	2,800	2,800
Subtotal:		1,246,883	1,320,400	1,320,400	1,469,800	1,409,800
Operating Expenditures:						
211	POSTAGE EXPENSE	727	2,500	2,500	2,500	1,200
212	SCANNER/COPIER LEASE	0	4,700	4,700	4,700	4,700
216	GPS SERVICES	2,295	2,500	2,500	2,500	2,500
221	PRINTING & ARTWORK EXP	0	1,000	1,000	1,000	500
223	PUBLIC EDUCATION PROGRAMS	0	2,000	2,000	2,000	1,000
233	SUBSC. & MEMBERSHIPS	6,003	6,000	6,000	6,000	5,000
237	ADVERTISING EXPENSE	902	1,700	1,700	1,700	1,500
241	UTILITIES	13,996	20,900	20,900	21,600	17,000
245	TELEPHONE EXPENSE	23,814	25,000	22,000	22,000	22,000
253	GSW MOBILE/LOCAL SHARE	0	0	0	0	0
254	ENGINEERING SERVICES	33,833	25,000	20,900	20,900	20,900
255	EASEMENT FEE	0	500	500	4,000	2,000
257	SURVEY EXPENSE	1,100	4,000	4,000	4,000	2,500
258	PERMIT AND FEES	12	3,000	3,000	3,000	1,000
261	VEHICLE MAINTENANCE	7,859	7,000	7,000	7,000	6,000
262	OFFICE EQUIP MAINT	7,121	7,000	7,000	8,400	7,000
266	BUILDING MAINTENANCE	4,090	4,000	12,100	51,200	10,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAVEL/TRAINING EXPENSE	2,860	10,000	10,000	10,000	5,000
284	TRAVEL-STEP IT UP GRANT	0	0	0	0	0
288	DEPTMENTAL WORK SESSION	1,553	800	800	800	800
290	CREDIT CARD FEES	8,071	8,000	8,000	11,000	8,000
297	CODE VIOLATIONS EXPENSE	30,011	30,000	30,000	30,000	30,000
298	CONT SVCS-PEST CONTROL	404	800	800	800	800
299	JANITORIAL CONTRACT	8,250	9,000	9,000	9,000	9,000
319	OFFICE EXPENSE	21,424	14,000	14,000	14,000	12,000
321	OPERATING EXPENSES	1,291	2,000	2,000	2,000	2,000
322	O.S.H.A.-FIRST AID KITS	0	300	300	300	300
324	JANITORIAL SUPPLIES	0	1,000	0	0	0
326	CLOTHING EXPENSE	4,426	4,000	4,000	4,500	4,000
331	GASOLINE EXPENSE	4,946	6,000	6,000	6,200	5,000
511	INS-BLDGS & CONTENTS	2,030	2,100	2,100	2,300	2,100
512	INS-VEHICLES & EQUIP	3,108	3,200	3,200	3,400	3,200
513	INS-GENERAL LIABILITY	6,841	6,900	6,900	7,300	7,000

FUND 110-GENERAL FUND		DEPT-41710- DEVELOPMENT AND ENGINEERING SERVICES				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
514	WORKER'S COMPENSATION	7,689	13,700	13,700	14,400	9,000
519	INS-EMPLOYEE BONDS	0	100	100	100	100
591	PLANNING COMMISSION	4,100	3,000	3,000	4,000	3,000
592	BOARD OF ZONING APPEALS	488	1,000	1,000	1,000	750
593	HISTORIC ZONING COMMISSION	571	1,000	1,000	1,000	750
599	MISCELLANEOUS EXP	1,174	500	500	500	500
Subtotal:		215,189	238,400	238,400	289,300	212,300
Capital outlay and debt service:						
939	COMPUTER SOFTWARE & MAINT	0	0	0	0	0
941	SMALL EQUIPMENT	0	0	0	0	0
949	OFFICE EQUIPMENT	226	4,000	4,000	9,000	2,000
950	HARDWARE	2,143	3,000	3,000	9,500	3,000
951	SOFTWARE	21,856	16,000	16,000	22,000	22,000
Subtotal:		24,225	23,000	23,000	40,500	27,000
TOTAL	DEPARTMENT 41710	1,486,297	1,581,800	1,581,800	1,799,600	1,649,100

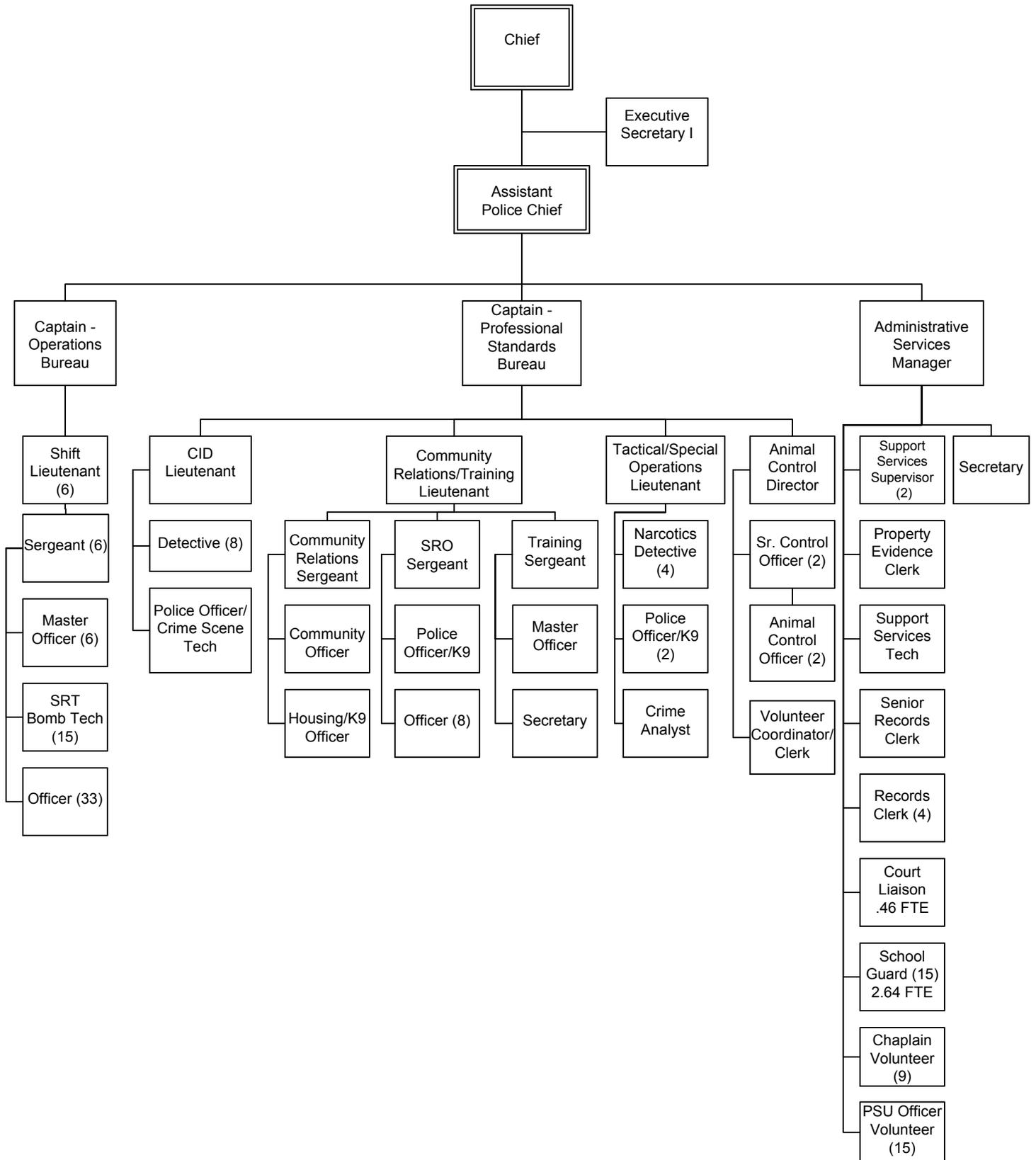
Cleveland Police Department



Chief of Police Mark Gibson



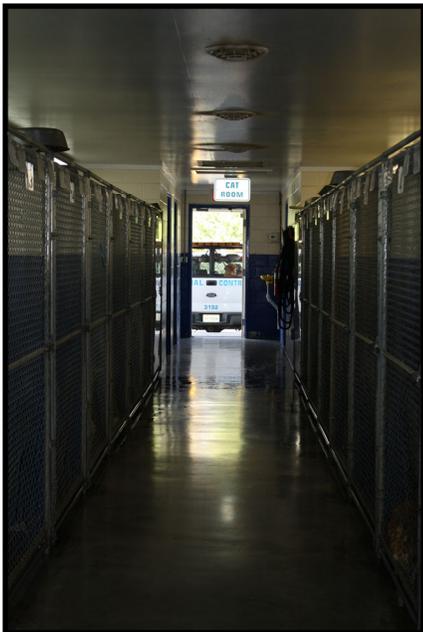
Police Department



	FUND 110-GENERAL FUND	DEPT-42100-POLICE DEPARTMENT				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	5,125,211	5,579,303	5,579,303	5,814,300	5,814,300
112	OVERTIME	307,168	322,000	322,000	322,000	322,000
114	PART TIME WAGES	19,521	16,000	16,000	19,000	16,000
115	ACCUMULATED HOLIDAY PAY	0	0	0	0	0
117	SALARIES-SCHOOL PATROL	63,976	89,000	89,000	92,700	92,700
119	SUPPLEMENTAL PAY	2,143	3,000	3,000	1,800	1,800
121	STATE GRANT-IN SERVICE	51,600	55,800	55,800	84,000	84,000
122	OVERTIME-CONT SVCS	95,291	0	25,000	0	0
131	SERVICE AWARDS	2,019	1,475	1,475	1,500	1,500
132	LONGEVITY	83,038	75,825	75,825	79,600	79,600
133	SOLD VACATION	82,997	85,000	85,000	85,000	85,000
134	CHRISTMAS BONUS	12,994	15,701	15,701	14,500	14,500
135	COLLEGE PAY	2,995	1,655	1,655	1,030	1,030
136	SICK PAY INCENTIVE	25,175	30,300	30,300	30,700	29,000
140	DENTAL INSURANCE	62,273	68,402	68,402	77,800	73,000
141	SOCIAL SECURITY TAXES	429,882	480,042	480,042	480,000	480,000
142	HEALTH INSURANCE EXP	1,234,679	1,425,000	1,425,000	1,571,200	1,500,000
143	RETIREMENT EXP	1,108,657	1,230,159	1,230,159	1,313,100	1,313,100
144	LIFE/DISABILITY INSURANCE	59,729	67,618	67,618	68,400	68,400
145	VISION INSURANCE	14,885	15,678	15,678	18,000	17,000
147	UNEMPLOYMENT COMP	0	500	500	500	500
148	EDUCATION REIMBURSEMENT	19,104	16,716	16,716	16,700	16,700
149	WORKER'S COMP CLAIMS	7,736	10,000	10,000	10,000	9,000
191	LAUNDRY & DRY CLEANING	15,479	20,000	20,000	20,000	18,000
192	EMPLOYEE PHYSICALS	10,067	13,000	13,000	12,000	12,000
193	PROMOTION/PRE-EMPLOYMENT	3,486	4,000	4,000	3,500	3,500
194	UNIFORMS-SCHOOL PATROL	2,042	5,000	5,000	5,000	3,500
Subtotal:		8,842,147	9,631,174	9,656,174	10,142,330	10,056,130
Operating expenditures:						
211	POSTAGE EXPENSE	900	1,200	1,200	1,200	1,200
214	GPS SERVICES	34,672	41,700	35,600	20,000	20,000
215	800 mhz RADIO MAINT/LIC	27,095	25,000	25,000	5,000	20,000
216	LEASE-RADIO MAINT TOWER	2,400	5,000	5,000	2,400	2,400
217	CONT SVCS-VEHICLES	4,604	6,000	6,000	4,700	4,700
218	COMMUN. REPL. - NON-MOBILE	6,068	5,500	5,500	1,000	5,000
221	PRINTING EXPENSE	1,508	2,500	2,500	2,000	2,000
233	SUBSC & MEMBERSHIPS	2,936	3,000	3,000	3,000	3,000
235	ACCREDITATION	8,366	9,000	9,000	9,000	9,000
237	ADVERTISING EXPENSE	707	500	500	500	500
241	UTILITIES	62,983	84,500	84,500	75,000	75,000
245	TELEPHONE EXPENSE	98,352	143,000	143,000	143,000	120,000
249	NCIC COMPUTER LINE	2,240	2,300	2,300	2,300	2,300
256	CONSULTANT SERVICES	0	0	0	0	0
261	VEHICLE MAINTENANCE	134,047	195,000	195,000	190,000	150,000
262	SMALL EQUIP REP/REPLCMNT	6,898	1,500	1,500	2,000	2,000
263	COPIER MAINTENANCE	1,904	3,000	3,000	3,000	3,000
264	BODY CAMERA MAINTENANCE	14,499	14,950	14,850	0	24,000
266	BUILDING MAINTENANCE	32,417	37,500	33,323	37,500	35,000
283	TRAVEL/TRAINING EXPENSE	78,739	70,000	70,000	70,000	70,000
284	RECRUIT EXPENSE	7,325	9,000	9,000	9,000	9,000
288	DEPT/WORK SESSION	3,492	3,500	3,500	3,500	3,500
290	BR CO EQUIPMENT MAINTENANCE	0	2,000	2,000	2,000	2,000
299	JANITORIAL CONTRACT	29,940	30,000	30,000	30,900	30,900
311	POLICE SUPPLIES	8,729	9,000	9,000	9,000	9,000
313	BATTERIES	989	2,000	2,000	2,000	1,500
314	DVD-VIDEO/AUDIO	93	1,000	1,000	1,000	500
317	CRIME SCENE UNIT SUPPLIES	6,431	7,000	7,000	7,000	7,000

FUND 110-GENERAL FUND		DEPT-42100-POLICE DEPARTMENT				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
318	SRT/EOD (BOMB UNIT) SUPPLIES	13,953	12,000	12,000	12,000	12,000
319	OFFICE EXPENSE	28,924	28,000	28,000	28,500	28,500
321	PROTECT. VESTS-CITY FUNDED	30,676	26,000	26,000	26,000	26,000
322	OSHA SAFETY SUPPLIES	2,224	2,500	2,500	2,500	2,500
324	JANITORIAL SUPPLIES	3,429	3,500	3,500	3,500	3,500
325	CHILD RESTRAINT SYSTEMS	7,257	0	3,766	0	0
326	UNIFORMS	62,477	65,000	65,000	65,000	65,000
327	AMMUNITION	20,424	38,000	38,000	38,000	38,000
329	FIRING RANGE	4,095	4,000	3,700	4,000	4,000
331	GASOLINE EXPENSE	184,414	178,000	178,000	186,400	185,000
396	CANINE EXPENSE	7,541	8,000	8,000	8,000	8,000
511	INS-BLDGS & CONTENTS	16,223	16,500	16,500	14,400	16,000
512	INS-VEHICLES & EQUIP	98,986	99,000	99,000	104,000	100,000
513	INS-GENERAL LIABILITY	66,124	78,850	78,850	71,700	71,700
514	WORKER'S COMPENSATION	184,483	268,000	268,000	241,500	230,000
521	INS-EMPLOYEE BONDS	0	500	500	500	500
542	TECHNOLOGY UPDATES	0	1,000	1,000	1,000	0
599	MISCELLANEOUS	5	500	500	500	500
770	HONOR GUARD EXPENSES	0	0	0	0	0
771	VOLUNTEER SERVICES	2,064	2,500	2,500	2,500	2,500
772	INVESTIGATIVE FUNDS	0	1,500	1,500	1,500	1,500
773	MAINSTREET BLOCK PARTY	2,500	2,500	2,500	2,500	2,500
774	SEX OFFENDER REGISTRY	4,695	0	8,687	0	0
775	DONATIONS-DETECTIVES	0	0	0	0	0
776	NATIONAL NIGHT OUT	417	500	500	500	500
777	GREENWAY VANDALISM REWARD	0	0	0	0	0
Subtotal:		1,319,245	1,551,000	1,552,776	1,450,500	1,410,700
Capital outlay and debt service:						
939	E-TICKETING EQUIPMENT	0	0	0	0	0
940	DISTRIBUTED ANTENNA SYSTEM	0	0	0	0	0
941	GUNS/TASERS REPLACEMENT	30,387	30,000	30,000	30,000	30,000
942	SMALL EQUIPMENT	2,495	2,500	2,800	2,800	2,500
943	HWY SAFETY GRANT EQUIPMENT	0	0	0	0	0
944	FIREARMS SIMULATOR	0	0	0	0	0
945	BODY CAMERA	0	16,000	22,200	371,000	35,000
947	OFFICE EQUIPMENT	1,363	1,500	1,500	1,500	1,500
948	COMPUTER EQUIPMENT	0	0	0	0	0
949	CRIME REPORTS	0	0	0	0	0
950	HARDWARE	38,489	30,000	30,000	40,000	40,000
951	SOFTWARE	121,562	122,888	122,888	120,850	120,850
Subtotal:		194,296	202,888	209,388	566,150	229,850
TOTAL	DEPARTMENT 42100	10,355,688	11,385,062	11,418,338	12,158,980	11,696,680

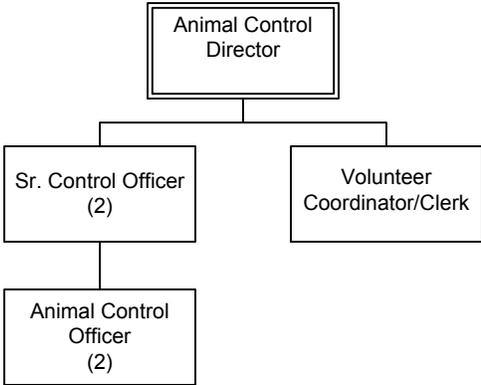
Animal Control



Please remember to have your
pets spayed or neutered in order
to help control the pet population.



Animal Control



	FUND 110-GENERAL FUND		DEPT-44110- ANIMAL CONTROL				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET	
Personnel and fringe benefits:							
111	SALARIES	241,526	251,728	251,728	258,175	258,175	
112	OVERTIME	14,692	16,300	16,300	16,900	16,300	
114	PART-TIME WAGES	0	0	0	0	0	
131	SERVICE AWARDS	0	0	0	325	325	
132	LONGEVITY	4,800	5,025	5,025	5,625	5,625	
133	SOLD VACATIONS	2,562	4,950	4,950	4,500	4,500	
134	CHRISTMAS BONUS	650	760	760	760	760	
136	SICK PAY INCENTIVE	1,200	1,600	1,600	1,600	1,600	
140	DENTAL INSURANCE	2,910	3,150	3,150	3,300	3,300	
141	SOCIAL SECURITY EXPENSE	20,185	21,500	21,500	23,900	22,500	
142	HEALTH INSURANCE EXP	52,278	54,705	54,705	56,800	56,800	
143	RETIREMENT EXP	45,040	53,000	53,000	53,500	50,000	
144	LIFE/DISABILITY INSURANCE	2,772	3,118	3,118	3,700	3,700	
145	VISION INSURANCE	604	650	650	725	725	
147	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	
148	EDUCATION REIMBURSEMENT	0	0	0	0	0	
149	WORKER'S COMP CLAIMS	0	1,500	1,500	1,500	1,500	
191	LAUNDRY AND DRY CLEANING	1,111	2,000	2,000	2,000	2,000	
192	EMPLOYEE PHYSICALS	86	375	375	375	375	
193	PROTECTIVE IMMUNIZATIONS	0	775	775	775	775	
Subtotal:		390,416	421,136	421,136	434,460	428,960	
Operating expenditures:							
211	POSTAGE EXPENSE	119	175	175	200	200	
216	GPS SERVICES	1,722	1,900	1,900	1,900	1,900	
217	CONTRACTED SVCS-VEHICLES	347	500	500	500	500	
218	COMMUNICATION REPAIR/REPLACE	0	500	500	500	500	
221	PRINTING EXPENSE	527	1,000	1,100	1,000	750	
233	SUBSCRIPTIONS/MEMBERSHIPS	590	1,000	900	1,000	750	
237	ADVERTISING EXPENSE	35	300	300	300	300	
241	UTILITIES/PAGER	9,183	8,875	8,875	9,500	9,500	
245	TELEPHONE	7,749	12,000	11,500	9,000	9,000	
248	DONATED SPAY AND NEUTER	4,800	0	7,099	0	0	
256	SPAY & NEUTER EXPENSE	19,200	34,000	34,000	34,000	30,000	
257	RESTRICTED-SPAY&NEUTER EXPENSE	0	0	0	0	0	
258	ADOPTION SPAY/NEUTER EXPENSE	24,115	35,000	35,000	35,000	30,000	
259	SICK/VETERINARY EXPENSE	12,139	16,000	16,000	16,000	16,000	
261	VEHICLE MAINTENANCE	2,422	8,000	8,000	8,000	6,500	
263	COPIER MAINTENANCE	360	600	600	600	500	
266	BUILDING/GROUND MAINTENANCE	4,607	7,500	4,723	7,500	5,500	
283	TRAINING & TRAVEL EXP	0	1,500	1,500	1,500	1,500	
290	CREDIT CARD FEES	1,074	1,100	1,100	1,200	1,000	
295	LANDFILL EXPENSE	0	800	800	800	800	
299	JANITORIAL CONTRACT	5,965	6,500	6,500	6,700	6,700	
319	OFFICE EXPENSE	2,758	2,500	2,500	2,800	2,800	
322	OSHA SAFETY SUPPLIES	0	500	500	500	500	
324	JANITORIAL SUPPLIES	4,651	7,000	7,000	6,000	6,000	
326	UNIFORMS & SAFETY SHOES	2,237	4,500	4,500	4,500	3,500	
327	AMMUNITION	0	250	250	250	250	
331	GASOLINE EXPENSE	6,915	6,890	6,890	7,200	7,200	
395	EUTHANASIA SUPPLIES	304	500	500	500	500	
396	PET FOOD/ANIMAL SUPPLIES	5,054	5,300	5,300	5,300	5,300	
511	INS-BLDGS & CONTENTS	648	650	650	600	600	
512	INS-VEHICLES & EQUIP	1,433	1,500	1,500	1,600	1,600	
513	INS-GENERAL LIABILITY	2,469	2,500	2,500	2,700	2,700	
514	WORKER'S COMPENSATION	4,911	7,485	7,485	9,600	8,000	
599	MISCELLANEOUS EXP	0	500	500	500	500	
771	VOLUNTEER COORDINATOR EXP	230	500	500	500	500	
Subtotal:		126,564	177,825	181,647	177,750	161,850	

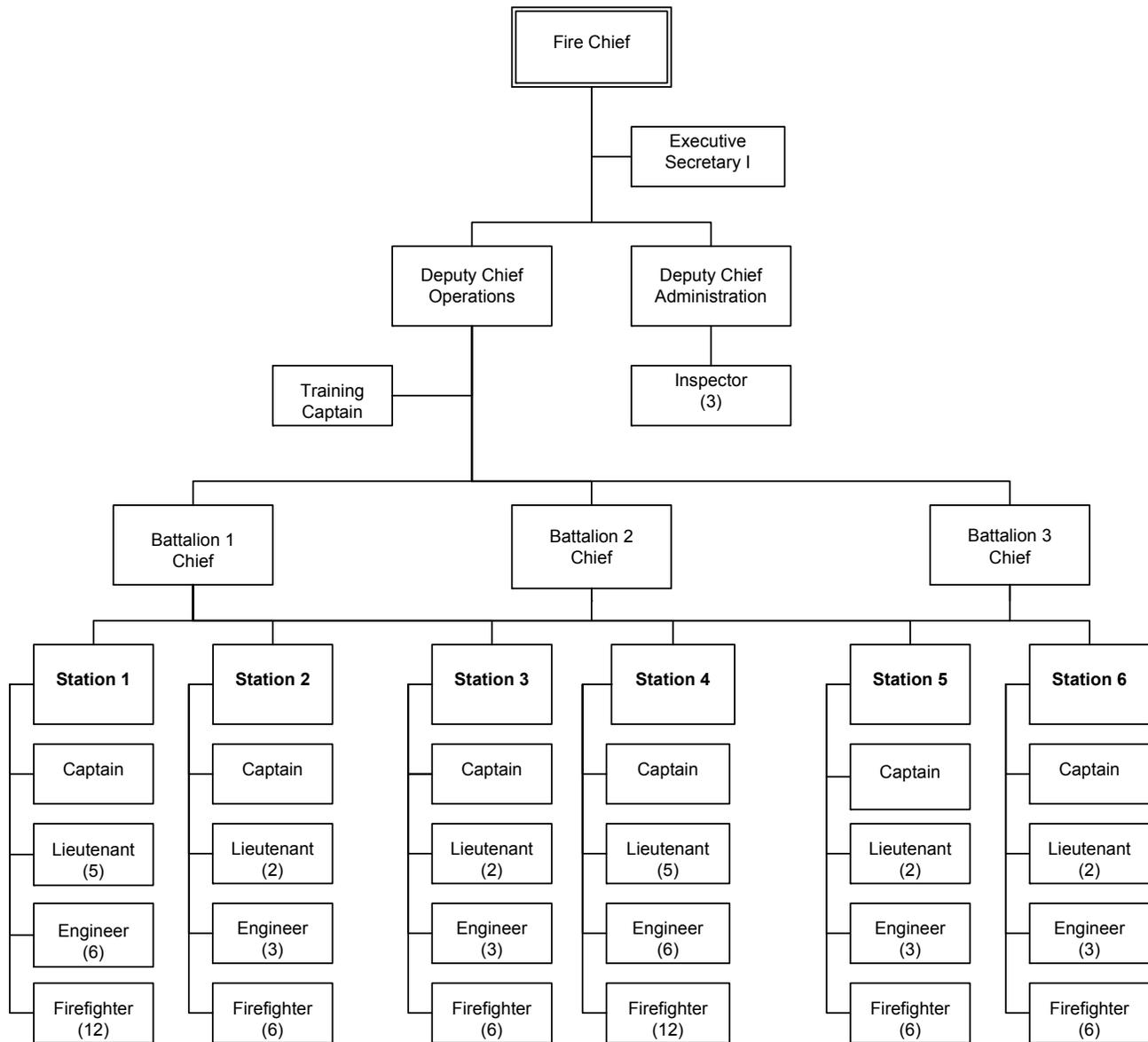
FUND 110-GENERAL FUND		DEPT-44110- ANIMAL CONTROL				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Capital outlay and debt service:						
949	REPLACEMENT EQUIPMENT	1,997	2,500	3,000	3,000	3,000
950	HARDWARE	0	2,000	2,000	2,000	2,000
951	SOFTWARE	0	0	0	0	0
Subtotal:		1,997	4,500	5,000	5,000	5,000
TOTAL	DEPARTMENT 44110	518,977	603,461	607,783	617,210	595,810

Cleveland Fire Department



Fire Chief Ron Harrison

Cleveland Fire Department



	FUND 110- GENERAL FUND		DEPT-42200- FIRE PROTECTION			
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	5,260,837	5,555,562	5,555,562	5,997,600	5,752,600
112	OVERTIME	335,253	254,300	254,300	258,400	258,400
118	FIRE RUNS	906	4,000	4,000	4,000	4,000
119	SUPPLEMENTAL PAY	71,585	75,000	75,000	77,400	77,400
121	STATE GRANT-IN SVC	61,200	60,000	60,000	60,000	60,000
131	SERVICE AWARDS	2,400	2,000	2,000	2,200	2,200
132	LONGEVITY	73,015	79,800	80,700	84,900	84,900
133	SOLD VACATION	21,116	55,000	55,000	65,000	65,000
134	CHRISTMAS BONUS	11,153	11,700	11,700	11,700	11,700
135	COLLEGE PAY	125	200	200	200	200
136	SICK PAY INCENTIVE	22,171	23,700	24,700	25,200	25,200
140	DENTAL INSURANCE	70,235	72,500	72,500	80,200	80,200
141	SOCIAL SECURITY TAXES	424,212	468,100	468,100	494,900	494,900
142	HEALTH INSURANCE EXP	1,325,486	1,415,000	1,415,000	1,425,500	1,425,500
143	RETIREMENT EXP	1,131,435	1,256,700	1,256,700	1,323,800	1,323,800
144	LIFE/DISABILITY INSURANCE	62,870	68,300	68,300	74,600	74,600
145	VISION INSURANCE	15,983	17,700	17,700	17,600	17,600
148	EDUCATION REIMBURSEMENT	9,345	20,000	18,100	14,400	14,400
149	WORKER'S COMP CLAIMS	2,348	7,300	7,300	7,300	7,300
191	LAUNDRY & DRY CLEANING	20,814	24,000	24,000	26,400	26,400
192	IMMUNIZATIONS & PHYSICALS	47,872	50,000	50,000	50,000	50,000
195	RECRUIT TESTING	55,312	38,800	38,800	38,800	38,800
Subtotal:		9,025,673	9,559,662	9,559,662	10,140,100	9,895,100
Operating expenditures:						
211	POSTAGE EXPENSE	452	500	500	500	500
215	RADIO MAINTENANCE FEE	0	5,000	5,000	10,000	5,000
216	RADIO REPEATER MAINTENANCE	7,385	4,200	4,200	2,100	2,100
218	COMMUNICATIONS REPLACEMENT	463	2,000	2,000	1,500	1,500
221	PRINTING EXPENSE	3,781	3,000	4,000	4,800	4,000
233	SUBSC. & MEMBERSHIPS	4,370	4,200	4,200	4,500	4,200
235	LICENSE/CERTIFICATION RENEWAL	3,189	3,600	3,600	4,400	3,600
237	ADVERTISING EXPENSE	545	600	600	600	600
241	UTILITIES	118,561	126,000	126,000	121,300	121,300
245	TELEPHONE EXPENSE	54,981	61,400	59,400	61,300	61,300
260	APPARATUS/EQUIP TESTS	4,778	4,600	4,600	4,600	4,600
261	VEHICLE MAINTENANCE	98,934	90,000	90,000	99,000	90,000
262	SMALL EQUIP-REPAIR/REPLC	755	2,000	4,000	4,200	2,500
263	COPIER MAINTENANCE	680	1,200	1,200	1,200	1,000
265	EXTRICATION REPAIR/TEST	0	2,600	2,600	2,600	2,600
266	BUILDING MAINTENANCE	61,000	60,000	58,500	58,500	50,000
283	TRAINING/TRAVEL	19,569	19,500	19,500	19,500	17,500
284	TRAINING/EDUCATIONAL MATERIAL	4,945	8,000	8,000	8,000	7,000
288	MUTUAL AID MEALS	1,135	2,500	2,500	2,500	2,000
309	TOWELS/CLOTHS	400	800	800	600	600
313	BATTERIES	923	1,000	1,000	1,300	1,300
319	OFFICE EXPENSE	5,319	6,500	5,000	6,500	5,000
320	ARSON EXPENSE	707	1,500	1,500	1,200	1,200
322	SAFETY EXPENSE	3,629	4,200	3,200	3,200	3,200
323	MEDICAL SUPPLIES/EQUIPMENT	4,620	6,000	6,000	6,500	6,000
324	JANITORIAL SUPPLIES	17,238	18,500	18,500	22,600	17,500
325	BEDDING	3,392	2,000	2,000	2,000	2,000
326	UNIFORM EXPENSE	31,593	34,500	34,500	34,500	34,500
329	OPERATING SUPPLIES	5,535	7,800	10,800	11,800	10,000
331	GASOLINE EXPENSE	46,192	42,000	42,000	53,000	48,000

FUND 110- GENERAL FUND		DEPT-42200- FIRE PROTECTION				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
338	APPLIANCES-REPAIR/REPLC	3,484	4,000	4,000	4,000	3,500
344	PPE EQUIPMENT	55,222	100,000	100,000	100,000	100,000
398	EXTINGUISHER REFILLS	817	1,800	1,800	1,800	1,800
399	HAZMAT SUPPLIES	2,409	6,000	6,000	6,000	6,000
511	INS-BLDGS & CONTENTS	14,377	14,400	14,400	15,400	15,000
512	INS-VEHICLES & EQUIP	54,102	54,100	54,100	54,100	54,100
513	INS-GENERAL LIABILITY	55,572	54,100	54,100	54,100	55,500
514	WORKER'S COMPENSATION	141,529	164,000	164,000	163,200	155,000
599	MISCELLANEOUS	271	500	500	500	500
770	DONATIONS-HONOR GUARD	0	0	0	0	0
771	PUBLIC INFORMATION	0	0	0	0	0
772	CITY FUNDED-HONOR GUARD	810	2,000	2,000	2,000	2,000
773	FIRE PREVENTION PROG	2,433	0	0	2,700	0
777	DONATION EXPENSE	0	0	11,557	0	0
Subtotal:		836,097	926,600	938,157	958,100	904,000
Capital outlay and debt service:						
929	ROOFING PROJECT	0	0	0	0	0
941	TRUCK EQUIPMENT	3,941	10,000	10,000	10,000	10,000
942	ISO FIREFIGHTING EQUIP	27,286	26,000	26,000	26,000	26,000
943	OFFICE EQUIPMENT	0	1,500	1,500	1,500	1,500
944	VEHICLE CONVERSION	0	0	0	0	0
946	EQUIP-BREATHING APPARATUS	9,815	10,000	10,000	12,000	12,000
947	FURNITURE	149	1,000	1,000	1,000	500
949	COMPUTER EQUIPMENT	0	0	0	0	0
950	HARDWARE	11,684	11,500	11,500	12,000	11,000
951	SOFTWARE	8,238	12,900	12,900	17,300	17,300
952	COMPUTER SOFTWARE	0	0	0	0	0
953	SMALL EQUIPMENT	1,797	4,200	4,200	4,200	2,500
954	WASHER MACHINE EQUIPMENT	0	0	0	0	0
957	RADIO EQUIPMENT	159	11,000	11,000	64,500	11,000
956	HAZMAT EQUIPMENT-EMA	0	0	0	0	0
Subtotal:		63,069	88,100	88,100	148,500	91,800
TOTAL DEPARTMENT 42200		9,924,839	10,574,362	10,585,919	11,246,700	10,890,900

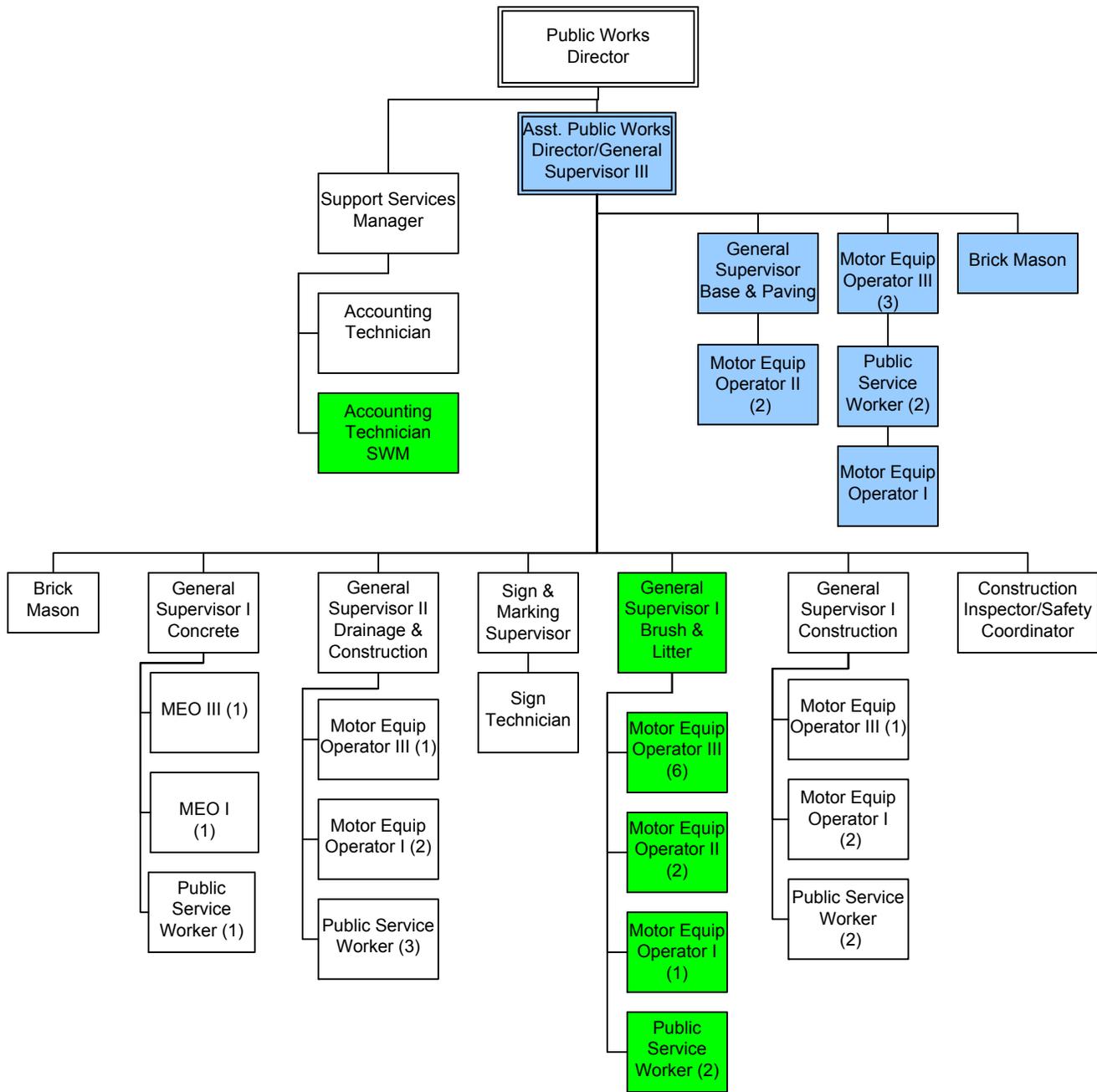
Public Works



Director Tommy Myers



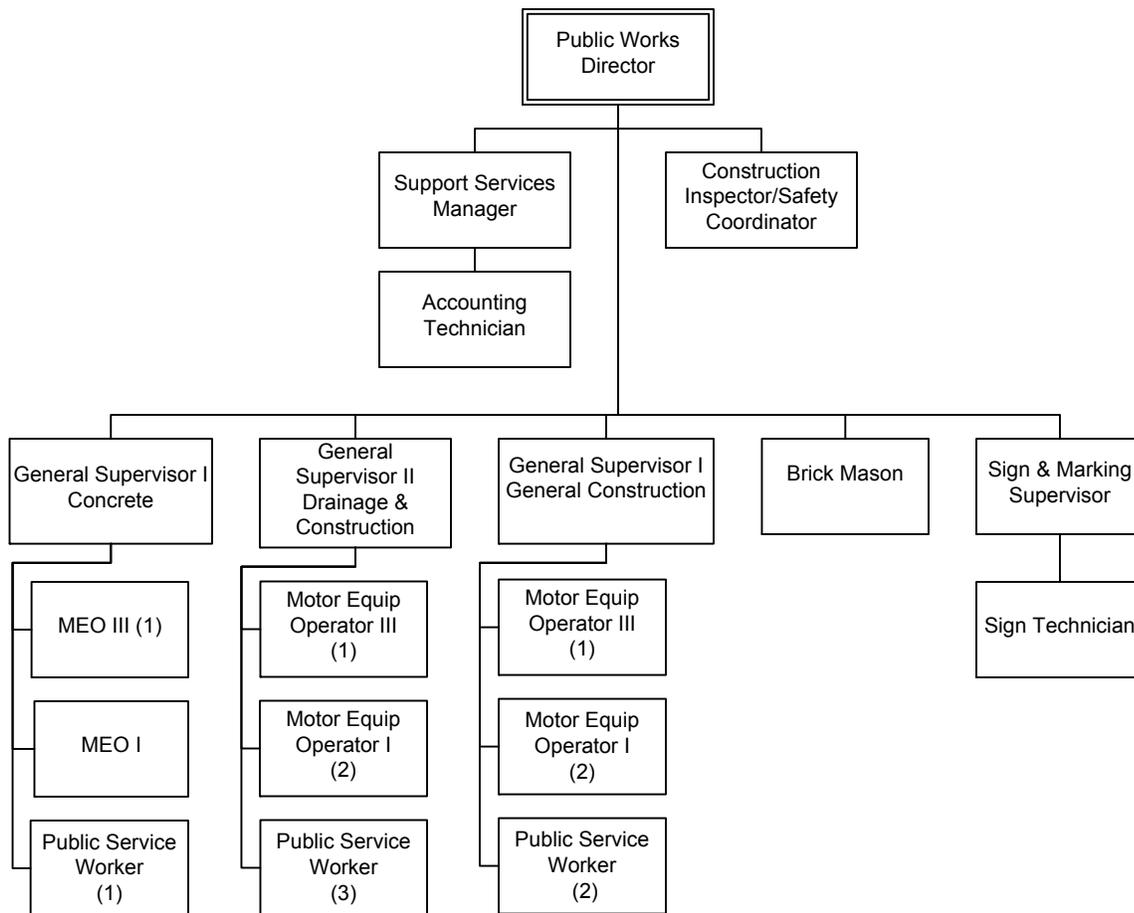
Public Works Department



Note: Positions funded by the State Street Aid Fund

Note: Positions funded by the Solid Waste Management Fund

Public Works Operations Division

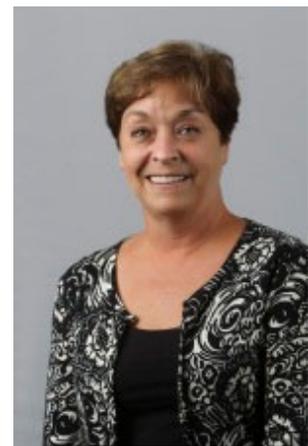


	FUND 110-GENERAL FUND	DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	802,821	990,500	990,500	1,087,200	1,087,200
112	OVERTIME	19,339	25,000	25,000	25,000	21,000
113	SEASONAL LEAF EMPLOYEES	23,048	25,000	25,000	25,000	25,000
114	PART-TIME	11,370	8,900	8,900	9,152	9,200
119	SUPPLEMENTAL PAY	600	700	700	700	700
131	SERVICE AWARDS	750	800	800	650	650
132	LONGEVITY	19,791	20,000	20,000	20,850	20,850
133	SOLD VACATION	8,512	11,900	11,900	11,900	11,900
134	CHRISTMAS BONUS	1,949	2,800	2,800	2,800	2,800
135	COLLEGE PAY	125	200	200	200	200
136	SICK PAY INCENTIVE	2,700	3,500	3,500	3,500	3,500
140	DENTAL INSURANCE	10,702	16,200	16,200	14,000	14,000
141	SOCIAL SECURITY TAXES	64,532	81,700	81,700	89,000	89,000
142	HEALTH INSURANCE EXP	180,377	295,000	295,000	305,000	295,000
143	RETIREMENT EXPENSE	136,876	180,700	180,700	200,350	200,350
144	LIFE/DISABILITY INSURANCE	9,530	13,200	13,200	13,700	13,700
145	VISION INSURANCE	2,213	3,700	3,700	3,600	3,600
148	EDUCATION REIMBURSEMENT	1,137	2,400	2,400	2,400	2,400
149	WORKER'S COMP CLAIMS	1,722	2,000	2,000	2,000	2,000
191	LAUNDRY & DRY CLEANING	0	600	600	600	600
192	PRE-EMPLOYMENT TESTING	1,010	1,600	1,600	1,600	1,600
197	SAFETY SHOES	3,249	3,500	3,500	3,500	3,500
Subtotal:		1,302,353	1,689,900	1,689,900	1,822,702	1,808,750
Operating expenditures:						
211	POSTAGE EXPENSE	11	200	200	200	200
215	800 MHZ RADIO EXPENSE	3,000	3,000	3,000	3,000	3,000
216	GPS	5,988	6,300	6,300	6,300	6,300
221	PRINTING EXPENSE	14	200	200	200	200
233	SUBSC. & MEMBERSHIPS	436	500	500	500	500
237	ADVERTISING EXPENSE	235	300	300	300	300
241	UTILITIES	39,904	40,000	40,000	41,200	40,000
245	TELEPHONE EXPENSE	20,413	21,000	21,000	22,000	21,000
257	SURVEYS	0	3,000	3,000	3,000	3,000
266	BUILDING MAINTENANCE	8,610	15,000	15,000	15,000	10,000
283	TRAVEL & TRAINING EXP	422	2,000	2,000	2,000	1,500
288	DEPT WK SESSION	62	200	200	200	200
298	CONT SVCS-PEST CONTROL	970	1,000	1,000	1,200	1,200
319	OFFICE EXPENSE	3,506	5,800	5,800	6,000	5,000
321	OPERATING SUPPLIES	7,884	8,000	8,000	8,000	8,000
322	SAFETY SUPPLIES	3,497	4,000	4,000	4,000	4,000
324	JANITORIAL SUPPLIES	1,943	2,500	2,500	2,500	2,500
326	UNIFORM EXPENSE	9,699	9,000	8,700	8,700	8,700
331	GASOLINE EXPENSE	84,464	91,000	91,000	93,730	91,000
332	REPAIRS & PARTS	92,938	145,000	145,000	145,000	110,000
341	SIGN SHOP SUPPLIES	1,537	4,500	4,500	4,500	4,500
342	SIGN PARTS & SUPPLIES	11,189	50,000	50,000	50,000	40,000
344	MAJOR SAFETY MARKINGS	54,845	75,000	75,000	75,000	55,000
345	THERMOPLASTIC CONTRACT	9,699	30,000	30,000	30,000	30,000
471	PAVING & MATERIALS	363,673	300,000	300,000	300,000	300,000
511	INS-BLDGS & CONTENTS	7,632	7,700	7,700	8,100	8,000
512	INS-VEHICLES & EQUIP	13,682	13,200	13,200	13,900	13,700
513	INS-GENERAL LIABILITY	19,278	20,500	20,500	21,500	21,000
514	WORKER'S COMPENSATION	46,134	46,200	46,200	51,975	49,000
599	MISCELLANEOUS	828	500	800	800	800
799	INCENTIVE PROGRAM	2,607	4,000	4,000	4,000	3,000
Subtotal:		815,100	909,600	909,600	922,805	841,600

FUND 110-GENERAL FUND		DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Capital outlay and debt service:						
929	SHED	0	0	0	0	0
930	PW BLDG @ HILL ST	17,902	0	0	0	0
941	SMALL EQUIPMENT	7,160	3,000	3,000	3,000	3,000
942	SMALL EQUIPMENT-SIGNS	0	1,800	300	300	300
943	EQUIPMENT - SIGN CUTTER/PRINTER	0	0	0	0	0
944	EQUIPMENT - PAINT MACHINE	0	0	0	0	0
945	ASPHALT MATERIAL SPREADER	0	0	0	0	0
946	1 TON TRUCK ACCESSORY	0	0	0	0	0
947	VEHICLE	0	0	0	0	0
948	BROAD ST IMPROVEMENTS	0	0	0	0	0
950	HARDWARE	3,207	3,000	2,900	3,000	3,000
951	SOFTWARE	2,246	2,700	4,300	4,500	4,500
Subtotal:		30,515	10,500	10,500	10,800	10,800
TOTAL	DEPARTMENT 43110	2,147,968	2,610,000	2,610,000	2,756,307	2,661,150

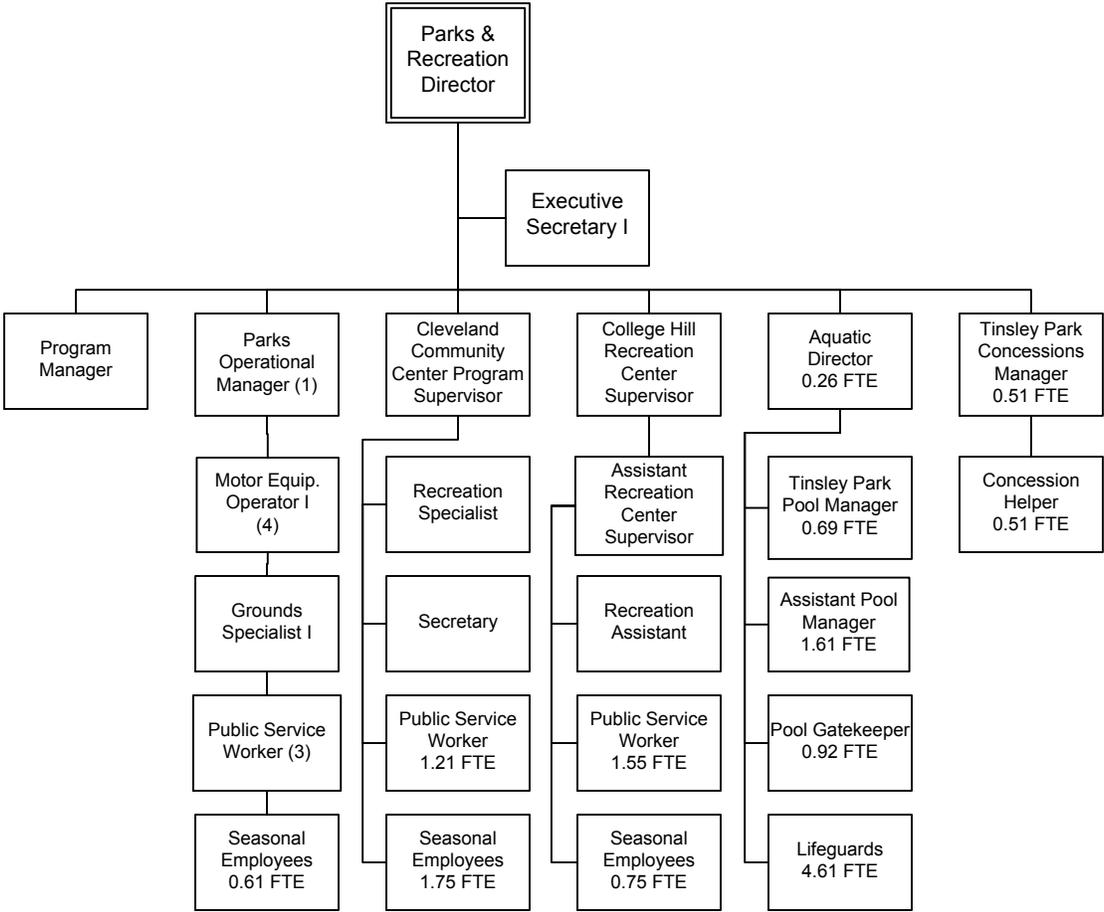
	FUND 110-GENERAL FUND	DEPT-43130- STREET LIGHTING & SIGNALS				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Operating expenditures:						
241	STREET LIGHTING - ENERGY	757,085	813,000	813,000	894,300	870,000
247	TRAFFIC LIGHT UTILITY SVC	15,235	25,000	25,000	27,500	25,000
248	POLE ATTACHMENTS	5,830	5,500	5,500	5,500	5,500
249	ITS MAINTENANCE SERVICES	8,450	44,000	44,000	48,400	44,000
264	TRAFFIC LIGHT REP/MAINT	534,227	615,000	615,000	676,500	665,000
343	TRAFFIC SIGNAL SUPPLIES	4,000	4,000	4,000	5,000	4,000
349	SIGNAL PREMPTION-CU	0	0	0	0	0
Subtotal:		1,324,827	1,506,500	1,506,500	1,657,200	1,613,500
Capital outlay and debt service:						
941	SMALL EQUIPMENT	17,479	12,900	12,900	12,900	10,000
950	HARDWARE	0	0	0	0	0
951	SOFTWARE	0	0	0	0	0
Subtotal:		17,479	12,900	12,900	12,900	10,000
TOTAL	DEPARTMENT 43130	1,342,306	1,519,400	1,519,400	1,670,100	1,623,500

Parks and Recreation

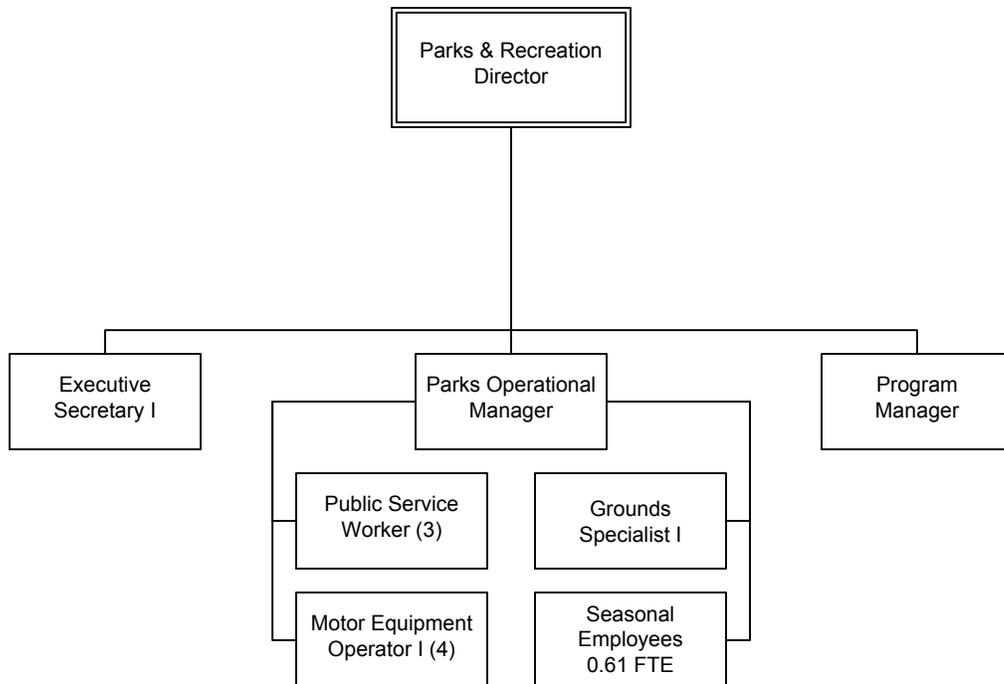


Director Patti Petitt

Parks & Recreation Department

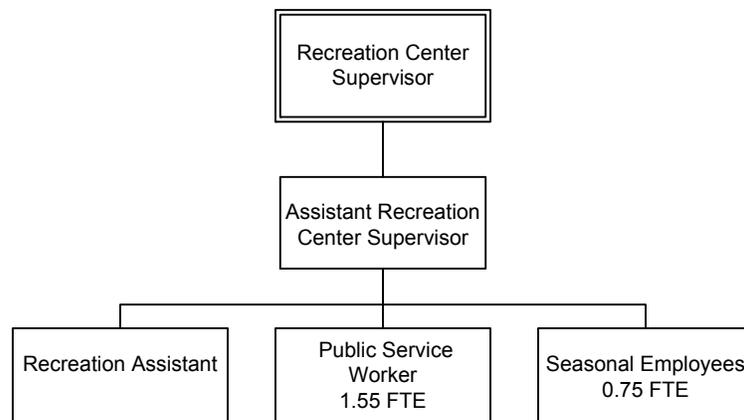


Parks & Recreation Administration & Maintenance Division



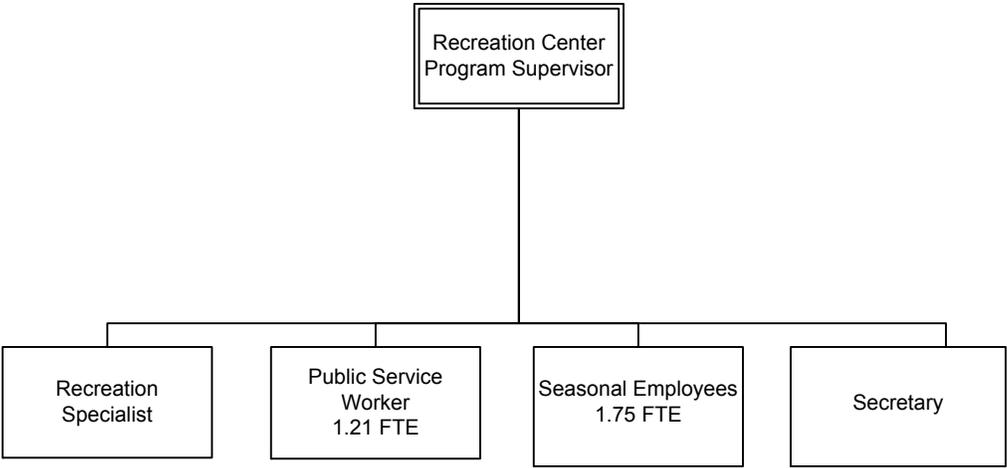
	FUND 110-GENERAL FUND		DEPT-44420- PARKS & RECREATION			
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	481,059	467,000	467,000	489,800	489,800
112	OVERTIME	5,430	6,000	7,025	10,000	6,000
114	PART TIME WAGES	10,263	25,000	25,000	25,000	11,000
131	SERVICE AWARDS	250	0	0	0	0
132	LONGEVITY	9,375	8,700	8,850	7,800	7,800
133	SOLD VACATION	6,965	7,500	7,500	7,600	7,600
134	CHRISTMAS BONUS	1,081	1,200	1,200	1,300	1,300
135	COLLEGE PAY	125	125	125	125	125
136	SICK PAY INCENTIVE	2,125	3,300	2,125	3,600	3,600
140	DENTAL INSURANCE	5,289	5,800	5,800	5,800	5,800
141	SOCIAL SECURITY TAXES	37,270	38,000	38,000	43,000	40,500
142	HEALTH INSURANCE EXP	136,247	145,000	145,000	142,000	142,000
143	RETIREMENT EXP	85,797	90,000	90,000	88,700	88,700
144	LIFE/DISABILITY INSURANCE	6,180	6,700	6,700	6,200	6,200
145	VISION INSURANCE	1,349	1,600	1,600	1,400	1,400
147	UNEMPLOYMENT COMP	0	0	0	0	0
148	EDUCATION REIMBURSEMENT	0	0	0	0	0
149	WORKER'S COMP CLAIMS	1,460	2,000	2,000	2,000	2,000
191	LAUNDRY & DRY CLEANING	854	800	800	1,500	800
192	PRE-EMPLOYMENT TESTING	85	200	200	200	200
Subtotal:		791,204	808,925	808,925	836,025	814,825
Operating expenditures:						
211	POSTAGE EXPENSE	81	200	200	200	200
216	GPS SERVICES	8,633	4,700	4,700	5,100	4,700
233	MEMBERSHIP	745	1,000	1,000	1,000	1,000
237	ADVERTISING	100	300	300	300	300
241	UTILITIES	12,710	13,000	13,000	25,000	15,000
245	TELEPHONE EXPENSE	10,560	10,000	10,000	10,700	10,700
261	VEHICLE MAINTENANCE	27,962	30,000	30,000	30,000	27,500
262	EQUIPMENT REPAIRS	3,483	3,500	3,500	3,500	3,500
265	GROUNDS MAINT EXPENSE	27,825	25,000	25,000	25,000	22,000
266	PLAYGROUND MULCH	21,125	30,000	30,000	30,000	25,000
267	FLETCHER BLDG EXP	25,368	28,500	28,500	28,500	20,000
268	GREENWAY UTILITIES	44,886	40,000	40,000	48,000	46,000
269	GREENWAY MAINTENANCE	11,710	16,000	34,088	35,000	30,000
	ANNEX BUILDING MAINTENANCE	0	0	0	5,000	3,500
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAINING/TRAVEL EXP	5,533	6,000	6,000	7,000	40,000
290	CREDIT CARD FEES	580	750	750	750	500
319	OFFICE EXPENSE	1,591	1,750	1,750	2,000	1,500
321	CHEMICALS	0	0	0	10,000	10,000
324	JANITORIAL	0	0	0	10,000	7,500
326	UNIFORM EXPENSE	4,151	4,350	4,350	4,350	4,350
331	GASOLINE EXPENSE	26,825	27,500	27,500	27,500	27,500
511	INS-BLDGS & CONTENTS	10,012	10,000	10,000	9,500	10,000
512	INS-VEHICLES & EQUIP	1,149	2,500	2,500	2,500	1,500
513	INS-GENERAL LIABILITY	11,491	12,100	12,100	12,100	12,000
514	WORKER'S COMPENSATION	3,416	4,500	7,700	9,800	7,700
547	CONT SVCS-SECURITY	0	3,600	3,600	3,600	0
598	RECREATIONAL PROGRAM EXP	5,180	0	30,000	30,000	30,000
599	MISCELLANEOUS EXP	150	500	500	500	500
731	OLD TIMERS BANQUET	3,891	3,000	3,000	4,000	3,000
732	GREENWAY BENCHES	0	0	0	0	0
Subtotal:		273,357	282,950	334,238	385,100	369,650
Capital expenditures and debt service:						
922	CIVITAN PLAY SHELTER	17,732	0	0	0	0
944	MOWERS	38,778	0	0	79,000	0
947	OFFICE MACHINERY & EQUIP	0	0	0	0	0
949	SMALL EQUIPMENT	2,500	0	0	0	0
950	HARDWARE	2,654	5,000	6,400	5,000	3,000
951	SOFTWARE	447	400	400	575	575
953	LIGHTING/SOUND-GREENWAY	0	0	0	0	0
Subtotal:		62,111	5,400	6,800	84,575	3,575
TOTAL	DEPARTMENT 44420	1,126,672	1,097,275	1,149,963	1,305,700	1,188,050

College Hill Recreation Center



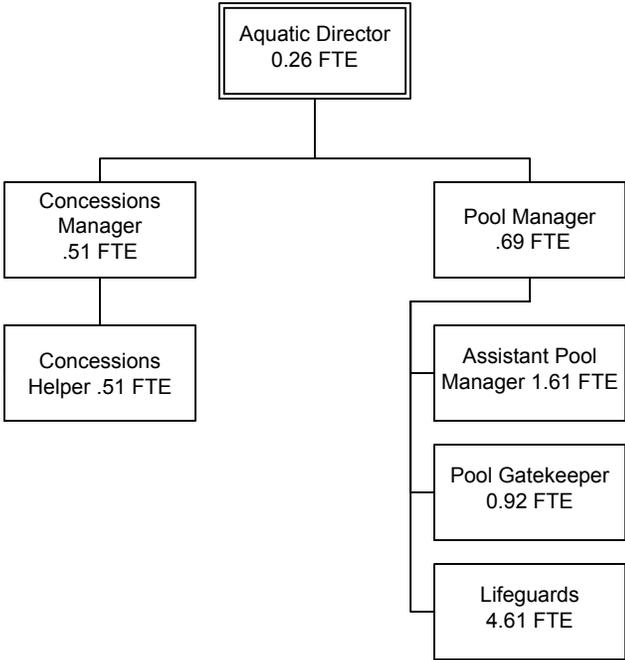
FUND 110-GENERAL FUND		DEPT-44410- COLLEGE HILL RECREATION CENTER				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	149,028	146,000	146,000	151,100	151,100
112	OVERTIME WAGES	6,028	6,000	6,000	10,000	6,000
114	PART TIME WAGES	43,634	35,000	35,000	35,000	35,000
131	SERVICE AWARDS	200	150	150	0	0
132	LONGEVITY	2,925	3,100	3,100	3,400	3,400
133	SOLD VACATION	1,724	2,500	2,500	3,000	3,000
134	CHRISTMAS BONUS	433	500	500	500	500
136	SICK PAY INCENTIVE	875	1,200	1,200	1,200	1,200
140	DENTAL INSURANCE	1,539	1,700	1,700	1,800	1,800
141	SOCIAL SECURITY TAXES	15,287	15,500	15,500	19,100	15,500
142	HEALTH INSURANCE EXP	30,970	32,600	32,600	33,100	33,100
143	RETIREMENT EXP	27,037	28,500	28,500	32,500	32,500
144	LIFE/DISABILITY INSURANCE	1,661	1,700	1,700	1,700	1,700
145	VISION INSURANCE	384	500	500	500	500
147	UNEMPLOYMENT COMP	0	500	500	500	500
148	EDUCATION REIMBURSEMENT	0	0	0	0	0
149	WORKER'S COMP CLAIMS	0	200	200	200	200
Subtotal:		281,725	275,650	275,650	293,600	286,000
Operating expenditures:						
237	ADVERTISING	0	100	100	100	100
241	UTILITIES	64,044	62,600	62,600	62,000	62,000
245	TELEPHONE EXP	10,344	9,000	9,000	9,000	9,000
262	EQUIPMENT REPAIRS	350	1,000	1,000	1,000	1,000
266	PARK & BLDG MAINTENANCE	32,872	35,000	34,300	35,000	35,000
283	TRAINING/TRAVEL EXP	968	2,200	2,200	2,200	2,000
289	TEAM COMPETITION/TRIPS	1,347	2,600	2,600	2,600	2,600
319	OFFICE EXPENSE	1,161	1,800	1,800	1,800	1,800
324	JANITORIAL SUPPLIES	3,523	4,000	4,000	4,600	4,000
325	CONCESSION SUPPLIES	1,215	1,500	1,500	1,500	1,500
331	GASOLINE EXPENSE	541	400	400	400	400
339	AED MAINTENANCE	0	0	0	0	0
391	POOL EXPENSE	11,610	15,000	15,000	15,000	15,000
392	ATHLETIC SUPPLIES	1,496	2,000	2,000	2,000	2,000
399	PROGRAM DEVELOPMENT	3,426	8,000	8,000	8,000	6,000
511	INS-BLDGS & CONTENTS	7,216	7,300	7,300	7,300	5,000
513	INS-GENERAL LIABILITY	4,587	5,100	5,100	5,100	5,100
514	WORKER'S COMPENSATION	3,967	4,600	4,600	5,300	5,000
546	CONT SVCS-FLOOR MAINT	0	2,000	2,000	2,000	2,000
547	CONT SVCS-SECURITY	0	1,600	1,600	1,600	1,600
595	DANCE UNIFORM EXPENSE	0	0	0	0	0
597	CHEERLEADING PROGRAM	0	0	0	0	0
598	PROGRAM EXPENSE	7,212	20,000	10,000	10,000	9,000
599	MISCELLANEOUS	0	500	500	500	500
721	BCCSA ACTIVITIES	15,000	15,000	15,000	15,000	15,000
783	YOUTH ACHIEVEMENT PROG	3,198	6,000	6,000	6,000	4,000
784	WATER DOGS	0	0	0	0	0
786	PANTHER ACCOUNT	0	0	0	0	0
Subtotal:		174,077	207,300	196,600	198,000	189,600
Capital outlay and expenditures:						
929	ROOF REPLACEMENT	0	0	0	0	0
339	AED 2	0	0	0	0	0
941	SMALL EQUIPMENT	0	0	0	0	0
942	HVAC	0	0	0	0	0
943	PAVING PARKING LOT	0	0	0	0	0
949	EQUIPMENT	0	0	0	0	0
950	HARDWARE	0	0	0	0	0
951	SOFTWARE	0	0	0	0	0
Subtotal:		0	0	0	0	0
TOTAL DEPARTMENT 44410		455,802	482,950	472,250	491,600	475,600

Cleveland Community Center



	FUND 110-GENERAL FUND		DEPT-44430- CLEVELAND COMMUNITY CENTER			
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	138,660	145,000	145,000	136,400	136,400
112	OVERTIME	2,607	6,000	6,000	6,000	5,000
114	PART TIME	60,427	40,000	40,000	40,000	40,000
131	SERVICE AWARDS	150	0	0	100	100
132	LONGEVITY	3,450	3,600	3,600	1,300	1,300
133	SOLD VACATION	2,499	3,000	3,000	3,000	3,000
134	CHRISTMAS BONUS	433	500	500	500	500
136	SICK PAY INCENTIVE	725	1,200	1,200	1,200	1,200
140	DENTAL INSURANCE	2,115	2,300	2,300	2,500	2,500
141	SOCIAL SECURITY TAXES	15,076	15,500	15,500	18,900	14,500
142	HEALTH INSURANCE EXP	45,227	47,300	47,300	47,800	47,800
143	RETIREMENT EXPENSE	23,185	28,000	28,000	29,200	29,200
144	LIFE/DISABILITY INSURANCE	1,688	1,900	1,900	1,900	1,900
145	VISION INSURANCE	476	600	600	500	500
147	UNEMPLOYMENT COMPEN	0	500	500	500	500
149	WORKER'S COMP CLAIMS	0	200	200	200	200
Subtotal:		296,718	295,600	295,600	290,000	284,600
Operating expenditures:						
237	ADVERTISING	0	100	100	100	100
241	UTILITIES	33,280	35,000	35,000	34,000	34,000
245	TELEPHONE EXPENSE	7,406	6,700	6,700	6,700	6,700
261	VEHICLE EXPENSE	325	500	500	500	500
262	EQUIPMENT REPAIRS	500	500	500	500	500
266	BUILDING MAINTENANCE	29,820	35,000	34,300	45,000	35,000
283	TRAINING/TRAVEL EXP	934	3,000	3,000	3,000	3,000
289	TEAM TRIPS/COMPETITIONS	2,141	2,600	2,600	2,600	2,600
319	OFFICE EXPENSE	1,412	1,500	1,500	1,500	1,500
324	JANITORIAL SUPPLIES	3,018	4,000	4,000	4,000	4,000
331	GASOLINE EXPENSE	438	400	400	400	400
391	POOL EXPENSE	7,004	12,000	12,000	12,000	12,000
392	ATHLETIC SUPPLIES	1,576	2,000	2,000	2,000	2,000
399	PROGRAM DEVELOPMENT	731	20,000	10,000	10,000	9,000
511	INS-BLDGS & CONTENTS	4,895	4,900	4,900	4,400	4,400
513	INS-GENERAL LIABILITY	4,326	4,900	4,900	4,900	4,900
514	WORKER'S COMPENSATION	3,808	6,000	4,898	5,200	5,200
546	CONT SVCS-FLOOR MAINT	1,908	2,000	2,000	2,000	2,000
547	CONT SVCS-SECURITY	1,300	1,300	1,300	1,300	1,300
599	MISCELLANEOUS EXP	0	500	500	500	500
784	WATER DOGS	0	0	0	0	0
785	JUNIOR PRO BASKETBALL	4,472	4,500	4,500	4,500	4,500
786	CARDINAL ACCOUNT	2,448	3,700	3,700	3,700	3,700
Subtotal:		111,742	151,100	139,298	148,800	137,800
Capital outlay and debt service:						
941	SMALL EQUIPMENT	0	0	0	0	0
942	HVAC UNIT	0	0	0	0	0
943	WEIGHT EQUIPMENT	0	0	0	0	0
950	HARDWARE	0	0	0	0	0
951	SOFTWARE	0	0	0	0	0
Subtotal:		0	0	0	0	0
TOTAL	DEPARTMENT 44430	408,460	446,700	434,898	438,800	422,400

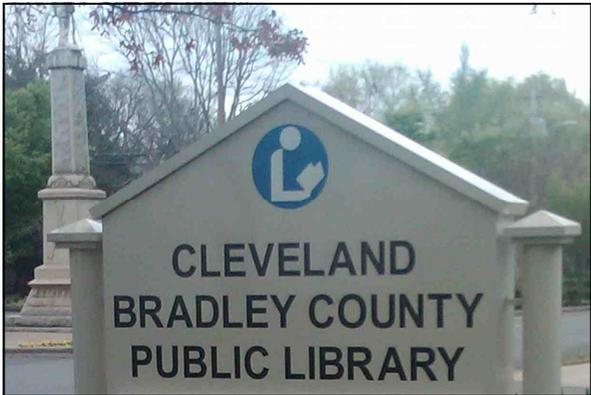
Tinsley Park



	FUND 110-GENERAL FUND		DEPT-44700- TINSLEY PARK				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET	
Personnel and fringe benefits:							
111	SALARIES	192,667	170,000	170,000	170,000	170,000	
112	OVERTIME	4,159	10,000	10,000	10,000	10,000	
141	SOCIAL SECURITY EXPENSE	14,980	14,000	14,000	15,600	14,000	
147	UNEMPLOYMENT COMP	0	0	0	0	0	
Subtotal:		211,806	194,000	194,000	195,600	194,000	
Operating expenditures:							
241	UTILITIES	66,372	75,000	75,000	75,000	75,000	
245	TELEPHONE EXPENSE	1,015	1,000	1,000	1,000	1,000	
265	MAINTENANCE/REPAIRS	26,175	33,500	33,500	33,500	40,000	
283	LIFEGUARD TRAINING	4,365	7,000	7,000	7,000	6,000	
324	JANITORIAL SUPPLIES	6,206	6,500	6,500	7,500	6,500	
325	TOURNAMENT EXPENSE	4,128	5,000	5,000	6,000	4,000	
391	POOL EXPENSE	26,078	25,000	25,000	25,000	25,000	
393	CONCESSION SUPPLIES	3,647	8,000	8,000	8,000	4,000	
511	INS-BLDGS & CONTENTS	4,655	4,700	4,700	5,600	5,000	
513	INS-GENERAL LIABILITY	3,724	4,000	4,000	4,000	4,000	
514	WORKER'S COMPENSATION	17,091	6,100	4,002	4,200	4,000	
599	MISCELLANEOUS	0	0	0	0	0	
Subtotal:		163,456	175,800	173,702	176,800	174,500	
Capital outlay and debt service:							
339	AED 2	0	0	0	0	0	
948	PLAYGROUND EQUIP REPLACEMT	0	0	0	0	0	
949	EQUIPMENT	4,995	0	0	0	0	
950	HARDWARE	0	0	0	0	0	
951	SOFTWARE	0	0	0	0	0	
Subtotal:		4,995	0	0	0	0	
TOTAL	DEPARTMENT 44700	380,257	369,800	367,702	372,400	368,500	

FUND 110- GENERAL FUND		DEPT-49000 - PARKS & RECREATION DEBT SERVICE LEASES				
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
621	PRIN-RETIREMENT-MOWERS	0	0	0	0	0
622	PRIN-RETIREMENT-EQUIPMENT	24,879	23,159	23,022	0	0
633	INT-RETIREMENT-MOWERS	0	0	0	0	0
634	INT-RETIREMENT-EQUIPMENT	0	1,778	1,915	0	0
Subtotal:		24,879	24,937	24,937	0	0
TOTAL	DEPARTMENT 49000	24,879	24,937	24,937	0	0

Grants and Other Agencies



OBJECT CODE	FUND 110-GENERAL FUND	DEPT-51500- APPROPRIATIONS				
		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Operating expenditures:						
General government:						
700	JOINTLY FUNDED	0	5,376	5,376	15,000	0
701	CLEVE/BRAD REG MUSEUM	42,300	42,300	42,300	42,300	42,300
703	MUNICIPAL LEAGUE DUES	9,102	10,000	10,000	10,200	10,200
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	8,670	8,000	8,000	8,000	8,000
706	MAINSTREET CLEVELAND	25,000	25,000	25,000	25,000	25,000
707	CEMETERY ASSOCIATION (50%)	10,000	10,000	10,000	10,000	10,000
708	COURTS COMMUNITY SVC (50%)	56,373	59,400	59,400	59,400	59,400
709	KEEP AMERICA BEAUTIFUL(50%)	28,200	28,200	28,200	28,200	28,200
710	JUVENILE COURT MATCH	1,100	1,100	1,100	1,100	1,100
711	UNITED WAY SUPPORTERS	1,000	1,000	1,000	1,000	1,000
712	SETHRA-TRANSIT	135,000	135,000	135,000	135,000	135,000
719	HVAC @ MUSEUM	12,000	12,000	12,000	12,000	12,000
	Total General government	373,745	382,376	382,376	392,200	377,200
Public safety:						
713	CLEVE/BRAD COMM CTR (49.5%)	650,000	650,000	650,000	650,000	650,000
714	EMERGENCY MGMT (20%)	108,938	87,300	87,300	87,300	108,000
715	MAINSTREET PROJECTS	4,000	4,000	4,000	4,000	4,000
716	SETDD LEGAL FEES	0	1,000	1,000	1,000	1,000
	Total Public safety	762,938	742,300	742,300	742,300	763,000
Health & welfare:						
717	VETERANS AFFAIRS (20%)	31,664	22,600	22,600	22,600	31,500
718	BEHAVIORAL RESEARCH	0	2,000	2,000	2,000	2,000
720	LIFE BRIDGES (20%)	6,200	6,200	6,200	6,200	6,200
721	COMMUNITY SVCS AGCY (50%)	96,933	94,400	94,400	94,400	97,000
722	ALLIED ARTS OF CLEVELAND	0	1,000	1,000	1,000	0
	Total Health & welfare	134,797	126,200	126,200	126,200	136,700
Parks & recreation:						
725	CLEVELAND YOUTH FOOTBALL	8,000	8,000	8,000	8,000	8,000
726	AQUA TIGER EQUIPMENT	2,000	2,000	2,000	2,000	2,000
727	BOYS AND GIRLS CLUB	12,724	14,000	14,000	14,000	13,000
729	WATER DOGS	2,000	2,000	2,000	2,000	2,000
731	SOCCER ASSOCIATION	5,000	5,000	5,000	5,000	5,000
733	LAND PAYMENT-SOCCER	5,000	5,000	5,000	5,000	5,000
	Total Parks & recreation	34,724	36,000	36,000	36,000	35,000
Education:						
735	VOCATIONAL SCHOOL (20%)	26,160	26,160	26,160	26,160	27,000
	Total Education	26,160	26,160	26,160	26,160	27,000
TOTAL DEPARTMENT 51500		1,332,364	1,313,036	1,313,036	1,322,860	1,338,900

Transfers to Other Funds



	FUND 110-GENERAL FUND		DEPT-51600- TRANSFERS TO OTHER FUNDS			
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
761	TRANSFER TO SCHOOL FUND	5,273,600	5,432,000	5,432,000	5,432,000	5,432,000
762	TRANSFER TO DEBT SVC	2,940,952	2,374,742	2,374,742	1,790,394	1,790,394
763	TRANSFER TO LIBRARY FUND	654,000	673,600	673,600	680,450	673,600
764	TRANS-SOLID WASTE MGMT	1,074,100	1,075,400	1,075,400	1,075,400	950,000
766	TRANSFER TO CIP	1,419,289	1,450,000	1,533,182	1,533,182	1,450,000
768	TRANS-DEBT SVC-FIRE	147,706	146,209	146,209	188,183	188,183
769	TRANS-DEBT SVC-SCHOOLS	3,160,846	3,228,553	3,228,553	4,181,648	3,781,648
776	TRANSFER TO MPO FUND	57,000	44,500	44,500	44,500	44,500
782	TRANSFER TO CDBG	20,000	30,000	30,000	30,000	30,000
TOTAL	DEPARTMENT 51600	14,747,493	14,455,004	14,538,186	14,955,757	14,340,325
	GRAND TOTAL EXPENSES	49,652,992	52,446,784	52,633,326	55,546,715	53,254,514



CLEVELAND
TENNESSEE

EST. 1842

FY2021 Annual Budget

SPECIAL REVENUE FUNDS

Special Revenue Funds are funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

The City's Special Revenue Funds include the State Street Aid Fund, Solid Waste Management Fund, Drug Enforcement Trust Fund, School Fund, School Food Services, Library Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, Byrne Memorial Grant Funds, E-Ticketing Grant Fund and the Recycling Grant Fund.

The revenues of the Special Revenue Funds can be segregated into five major categories:

- Intergovernmental Revenues
- Charges for Services
- Fines and Forfeitures
- Interest (Investment) Income
- Miscellaneous Revenues

Intergovernmental revenues provide 82% of the funding for Special Revenue Fund budgets. Education funding received from Bradley County, the State of Tennessee, and the Federal government accounts for over 87% of this revenue. Other sources include the state gas tax accounted for in the State Street Aid Fund, and state and federal grants for the Community Development Block Grant program and the Metropolitan Planning Organization program.

Charges for services revenues provide 6% of the funding for Special Revenue Fund budgets. Cleveland Utilities bills the majority of this to commercial and residential garbage customers. Additionally, fees are charged for school tuition, community service activities and meals, library fines and fees.

Special Revenue Funds receive 11.5% of their funds as a transfer from other funds. The city's General Fund will transfer more than \$5 million to the School Fund for education, \$1,075,400 to the Solid Waste Management program, \$673,600 to support the Cleveland Public Library, \$44,500 for the Metropolitan Planning program and \$30,000 to the Community Development Block Grant Fund.

Expenditures in the Special Revenue Funds are budgeted within several major categories, most of which represent individual departments or divisions of the city. These categories are as follows:

- Community Development
- Public Safety
- Public Works
- Culture and Recreation
- Education
- Capital outlay

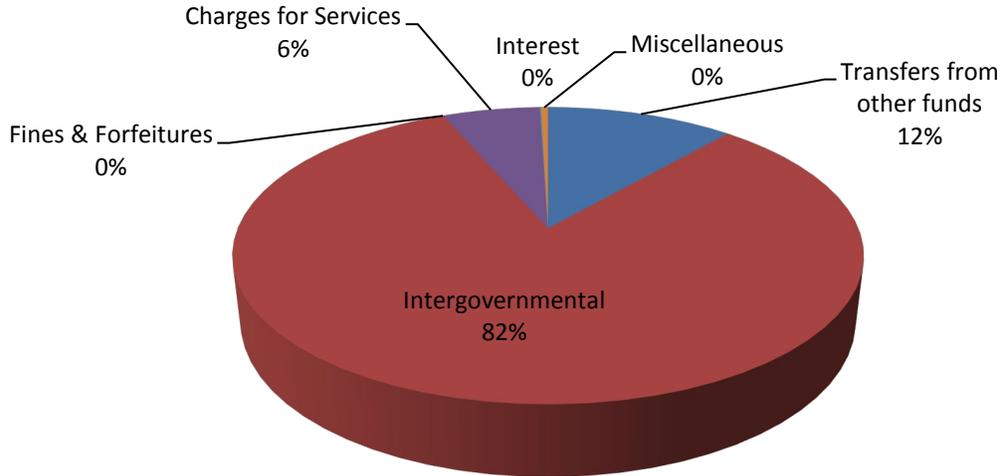
More than 87.0%, or \$53.9 million, of the \$62 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. Almost 7.5% is spent on public works including projects and programs within the State Street Aid Fund and Solid Waste Management Fund.

Summary information for revenues and other sources and expenditures and other uses is included, followed by the individual funds. The format used in each fund is to present a detailed organization chart; a narrative on the programs, services, and functions provided; a summary of expenditures; the goals and objectives for the year; and the performance measures used.

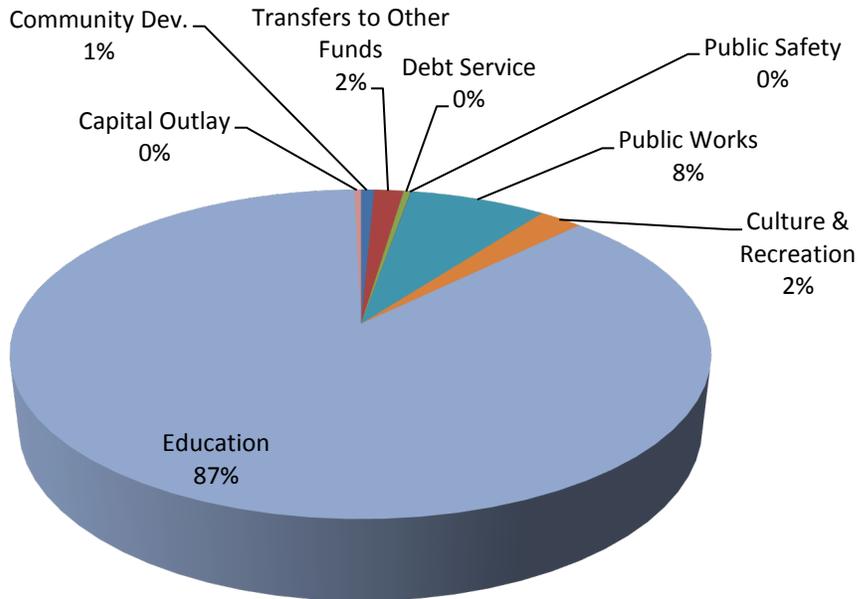
Special Revenue Funds Budget Summary

	FY2019 ACTUAL BUDGET	FY2020 ORIGINAL BUDGET	FY2020 AMENDED BUDGETED	FY2021 PROPOSED BUDGET	% OF TOTAL BUDGET
<i>Revenues and Other</i>					
<i>Financial Resources</i>					
Intergovernmental Revenues	\$51,392,166	\$50,675,297	\$50,490,918	\$50,896,010	82.0%
Charges for Services	\$4,709,219	\$3,422,902	\$3,681,312	\$3,717,275	6.0%
Fines and Forfeitures	\$17,796	\$0	\$12,000	\$0	0.0%
Interest (Investment) Income	\$190,425	\$43,850	\$43,850	\$45,850	0.1%
Miscellaneous Revenues	\$308,054	\$266,398	\$487,397	\$266,398	0.4%
Transfer from Other Funds	\$7,088,700	\$7,255,500	\$7,655,500	\$7,130,100	11.5%
<i>Total Revenues and Other</i>	\$63,706,360	\$61,663,947	\$62,370,977	\$62,055,633	100.0%
<i>Expenditures and Other</i>					
<i>Financing Uses</i>					
Community Development	\$495,568	\$454,212	\$685,640	\$448,687	0.7%
Public Safety	\$69,643	\$17,500	\$87,405	\$17,500	0.0%
Public Works	\$4,272,878	\$4,703,000	\$4,716,981	\$4,683,925	7.5%
Culture and Recreation	\$1,367,085	\$1,479,700	\$1,479,700	\$1,479,200	2.4%
Education	\$55,004,608	\$53,323,128	\$53,144,321	\$53,998,241	87.0%
Capital Outlay	\$5,257,296	\$318,828	\$839,739	\$229,513	0.4%
Debt Service Principal	\$460,666	\$0	\$0	\$0	0.0%
Debt Service Interest & Other	\$268,179	\$0	\$276,803	\$236,473	0.4%
Transfers to Other Funds	\$1,006,137	\$1,002,864	\$1,002,864	\$1,005,397	1.6%
<i>Total Expenditures and</i>	\$68,202,060	\$61,299,232	\$62,233,453	\$62,098,936	100.0%
<i>Other Financing Uses</i>	\$68,202,060	\$61,299,232	\$62,233,453	\$62,098,936	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$ (4,495,700)	\$ 364,715	\$ 137,524	\$ (43,303)	
<i>Fund Balance at Beginning of FY</i>	\$ 12,776,571	\$ 8,280,871	\$ 8,280,871	\$ 8,418,395	
<i>Fund Balance at End of FY</i>	\$ 8,280,871	\$ 8,645,586	\$ 8,418,395	\$ 8,375,092	

Summary of Special Revenue Funds Revenue and Other Sources - FY2021

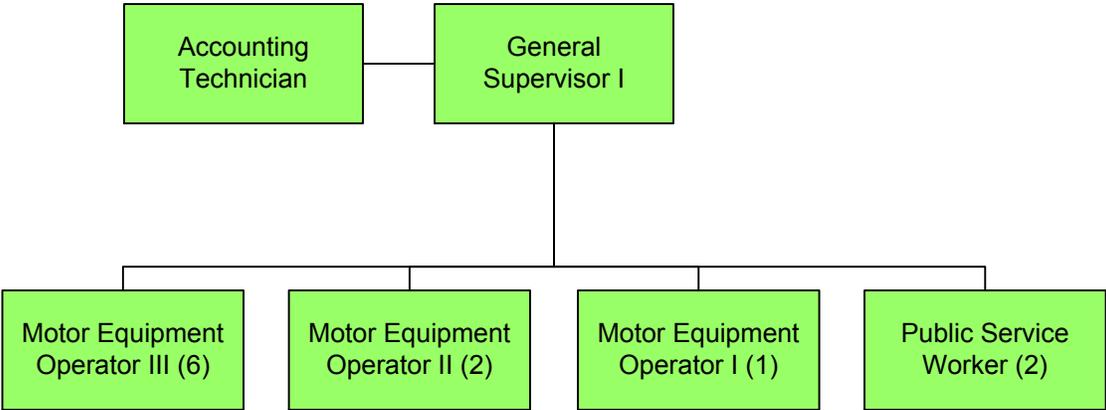


Summary of Special Revenue Funds Expenditures and Other Uses - FY2021



SOLID WASTE MANAGEMENT

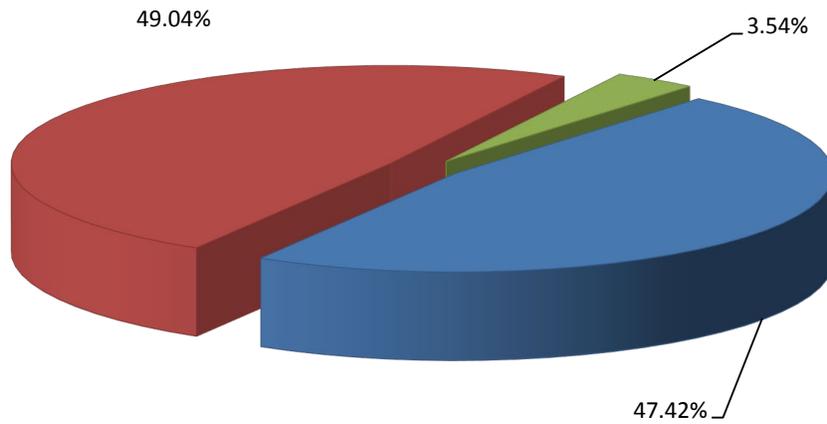
Solid Waste Management



CITY OF CLEVELAND						
FUND #121 - SOLID WASTE MANAGEMENT						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
34412	COMMERCIAL GARBAGE	1,064,716	1,207,000	1,207,000	1,165,000	1,207,000
34413	RESIDENTIAL GARBAGE	1,485,962	1,658,000	1,658,000	1,574,000	1,658,000
36110	INTEREST INCOME	18,070	15,000	15,000	15,800	17,000
36810	TRANS FROM GENERAL FUND	1,074,100	1,075,400	1,075,400	1,075,400	950,000
36814	TRANS FROM RECYCLING FUND	0	0	3,981	0	0
36984	TML-WORK COMP SALARY REIMB.	0	0	0	0	0
36985	EMPLOYEE JURY DUTY PAY	0	0	0	0	0
36990	MISCELLANEOUS REVENUES	4,625	0	0	0	0
	TOTAL REVENUES	3,647,473	3,955,400	3,959,381	3,830,200	3,832,000
EXPENDITURES						
DEPARTMENT #43210						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	540,531	602,700	602,700	597,000	597,000
112	OVERTIME	18,740	25,000	25,000	25,000	20,000
119	SUPPLEMENT PAY	600	700	700	700	700
131	SERVICE AWARDS	0	400	400	200	200
132	LONGEVITY	18,075	18,900	19,300	17,550	17,550
133	SOLD VACATION	6,335	7,600	7,200	8,200	7,600
134	CHRISTMAS BONUS	1,408	1,600	1,600	1,600	1,500
136	SICK PAY INCENTIVE	2,200	3,000	3,000	3,000	2,500
140	DENTAL INSURANCE	5,920	6,700	6,700	7,800	6,500
141	SOCIAL SECURITY TAXES	43,243	50,600	50,600	50,000	49,500
142	HEALTH INSURANCE EXPENSE	124,855	146,600	146,600	172,800	151,000
143	RETIREMENT EXPENSE	99,197	112,900	112,900	112,500	111,100
144	LIFE/DISABILITY INSURANCE EXPENSE	6,478	8,300	8,300	7,682	6,700
145	VISION INSURANCE	1,779	2,100	2,100	2,300	2,100
149	WORKERS COMP CLAIMS	3,339	2,000	2,000	2,000	2,000
192	PRE-EMPLOYMENT TESTING	170	600	600	600	600
197	SAFETY SHOES	1,385	2,000	2,000	2,000	1,700
	Subtotal:	874,255	991,700	991,700	1,010,932	978,250
Operating expenditures:						
211	POSTAGE EXPENSE	0	100	100	100	100
216	GPS SERVICES	3,892	3,900	3,900	3,900	3,900
221	PRINTING EXPENSE	0	200	200	200	200
233	SUBSC. & MEMBERSHIPS	0	100	100	100	100
237	ADVERTISING EXPENSE	87	200	200	200	200
239	LITTER/RECYCLING EXPENSE	0	10,000	13,981	10,000	10,000
283	TRAINING/TRAVEL EXPENSE	250	400	400	400	400
294	TIRE DISPOSAL	1,065	3,000	3,000	3,000	3,000
295	LANDFILL EXPENSE	392,789	485,000	485,000	596,500	485,000
296	RESIDENTIAL ACCOUNT	1,029,482	1,057,200	1,057,200	1,097,500	1,057,500
297	DEMOLITION/DUMP FEES	0	0	0	0	0
298	COMMERCIAL ACCOUNT	1,030,081	1,093,200	1,093,200	1,162,300	1,093,000
299	COMMERCIAL RECYCLING	74,735	79,000	79,000	84,500	79,000

EXPENDITURES						
DEPARTMENT #43210						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
319	OFFICE EXPENSE	50	2,000	2,000	2,000	500
321	OPERATING SUPPLIES	3,510	4,000	4,000	4,000	3,500
322	SAFETY SUPPLIES	0	800	800	800	500
324	JANITORIAL SUPPLIES	315	600	600	600	300
326	UNIFORM EXPENSE	3,816	4,500	4,500	4,500	4,000
331	GASOLINE EXPENSE	70,709	62,000	62,000	63,900	62,000
332	REPAIRS & PARTS	84,440	90,000	90,000	90,000	85,000
429	FENCE AT SUMMIT ALLEYWAY	0	0	0	0	0
511	INS-PROPERTY	488	500	500	525	500
512	INS-VEHICLE & EQUIPMENT	10,819	11,100	11,100	11,700	11,000
513	INS-GENERAL LIABILITY	15,363	17,600	17,600	18,500	15,500
514	WORKERS COMPENSATION	26,184	26,200	26,200	36,750	27,000
599	MISCELLANEOUS	0	500	500	500	500
Subtotal:		2,748,075	2,952,100	2,956,081	3,192,475	2,942,700
Capital outlay and debt service:						
761	TRANSFER TO RECYCLING GRANT	10,000	0	0	0	0
791	BRADLEY COUNTY-RECYCLING	10,000	10,000	10,000	10,000	10,000
941	EQUIPMENT	0	800	800	800	800
942	KNUCKLEBOOM REPLACEMENT	133,450	0	0	0	0
943	PW DUMP TRUCK	0	0	0	0	0
944	LEAF MACHINES (3)	0	0	0	0	0
945	STREET SWEEPER	0	0	0	0	0
946	LOADER AT HILL STREET	0	0	0	0	0
950	HARDWARE	625	800	800	800	0
951	SOFTWARE	0	0	0	0	0
Subtotal:		154,075	11,600	11,600	11,600	10,800
	TOTAL EXPENDITURES	3,776,405	3,955,400	3,959,381	4,215,007	3,931,750

**Solid Waste Management
2019-20 Service Contract
\$2,229,400**

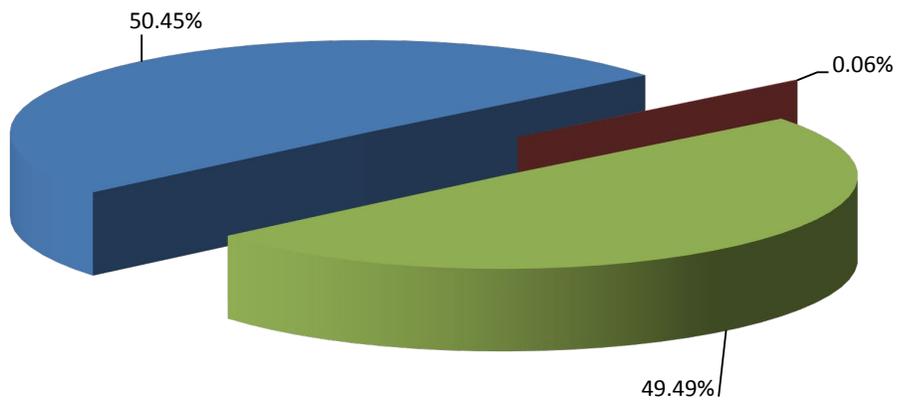


■ Residential Standard \$1,057,200

■ Commercial Standard \$1,093,200

■ Commercial Recycle \$79,000

**Solid Waste Management
2019-20 Disposal Expenses
\$485,000**



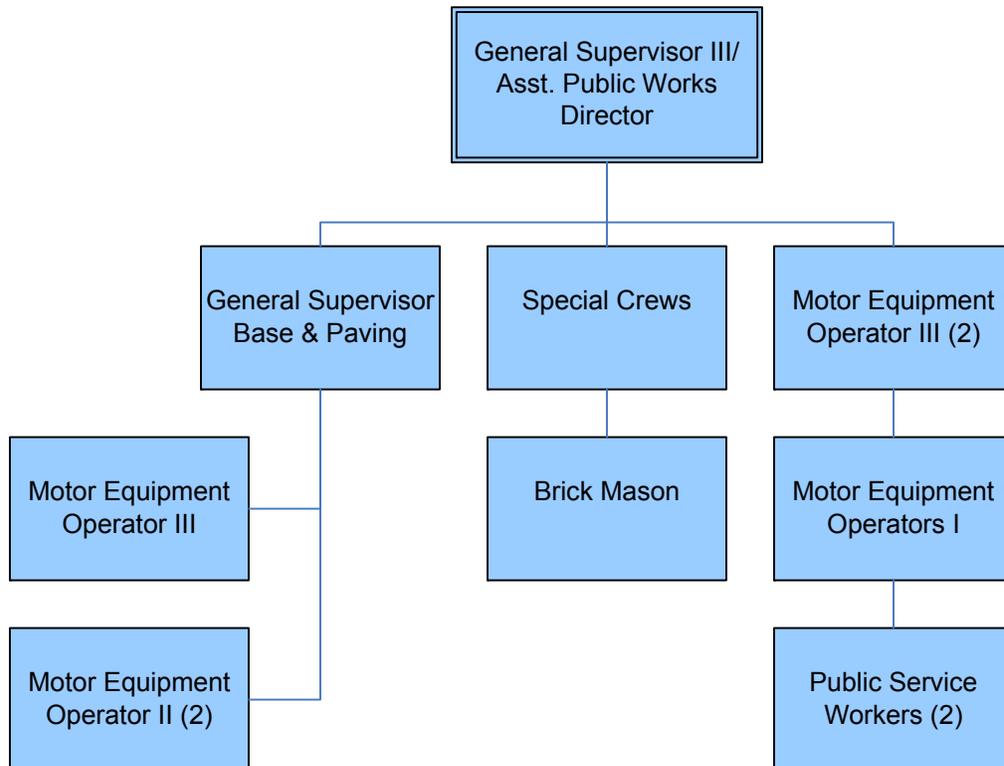
■ Waste Connections Transfer Station-\$244,700

■ Bradley County Landfill-\$300

■ Contracted Brush Chipping-\$240,000

STATE STREET AID

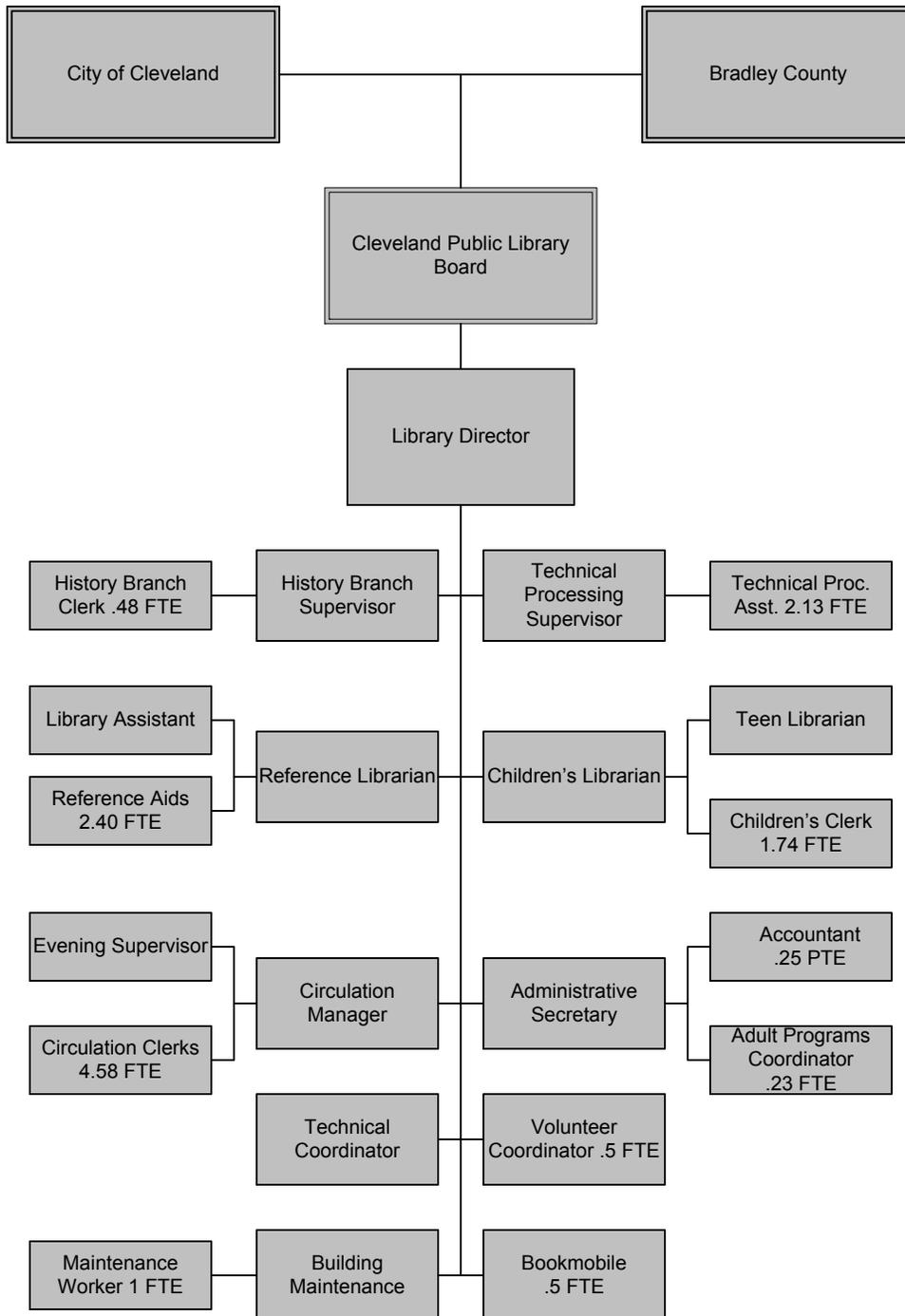
State Street Aid



CITY OF CLEVELAND						
FUND #124 - STATE STREET AID FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33551	STATE GAS TAX	1,449,880	1,485,000	1,485,000	1,425,000	1,425,000
36110	INTEREST INCOME	25,796	15,000	15,000	28,000	15,000
	TOTAL REVENUES	1,475,676	1,500,000	1,500,000	1,453,000	1,440,000
PENDITURES						
DEPARTMENT #43190						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	382,525	453,500	453,500	446,500	446,500
112	OVERTIME	2,439	7,900	7,900	7,900	7,900
131	SERVICE AWARDS	250	500	500	350	350
132	LONGEVITY	11,925	12,600	12,800	10,125	10,125
133	SOLD VACATION	3,939	4,800	4,600	4,800	4,800
134	CHRISTMAS BONUS	1,083	1,200	1,200	1,200	1,200
136	SICK PAY INCENTIVE	1,000	2,000	2,000	2,000	2,000
140	DENTAL INSURANCE	4,245	5,200	5,200	5,400	5,400
141	SOCIAL SECURITY TAXES	29,906	37,100	37,100	36,200	36,200
142	HEALTH INSURANCE EXPENSE	87,479	114,000	114,000	118,300	118,300
143	RETIREMENT EXPENSE	68,909	82,600	82,600	81,500	81,500
144	LIFE/DISABILITY INSURANCE EXPENSE	4,901	6,100	6,100	5,600	5,600
145	VISION INSURANCE	1,040	1,400	1,400	1,400	1,400
147	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
149	WORKERS COMP CLAIMS	1,101	1,000	1,000	1,000	1,000
192	PRE-EMPLOYMENT TESTING	85	500	500	500	500
197	SAFETY SHOES	1,475	1,700	1,700	1,700	1,700
	Subtotal:	602,302	732,100	732,100	724,475	724,475
Operating Expenditures:						
416	SIDEWALK SUPPLIES	0	0	0	0	0
471	CENTENARY DRAINAGE PROJECT	0	0	0	0	0
514	WORKERS COMPENSATION	27,066	27,100	27,100	28,500	28,500
599	MISCELLANEOUS	0	0	0	0	0
	Subtotal:	27,066	27,100	27,100	28,500	28,500
Capital outlay and debt service:						
623	TRANS-DEBT SVC-05 Refunding	386,345	389,472	389,472	394,005	394,005
626	TRANS-DEBT SVC-2009 D SERIES	54,273	57,673	57,673	55,873	55,873
931	MEDIAN @ KEITH STREET	0	0	0	0	0
932	20TH @ BARNEY CULVERT REPLACEMENT	0	0	0	0	0
941	VOLVO CRAWLER EXCAVATOR	163,383	0	0	0	0
763	TRANS-DEBT SVC-2009 C SERIES	0	0	0	0	0
	Subtotal:	604,001	447,145	447,145	449,878	449,878
	TOTAL EXPENDITURES	1,233,369	1,206,345	1,206,345	1,202,853	1,202,853

***Cleveland / Bradley County
Public Library***

CLEVELAND/BRADLEY COUNTY PUBLIC LIBRARY



FUND #129 CLEVELAND / BRADLEY COUNTY PUBLIC LIBRARY						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33191	LIBRARY ARCHIVE GRANT	0	0	0	0	0
33490	STATE GRANT-BLDG RESTORATION	0	0	0	0	0
33491	E-RATE MONEY-TELEPHONE	0	0	0	0	0
33492	STATE GRANT-TECHNOLOGY	3,091	0	0	0	0
33493	GRANTS	0	0	0	0	0
33711	BRADLEY COUNTY	654,000	673,600	673,600	680,450	673,600
34761	GIFTS, FINES, & MISC	49,884	64,000	64,000	50,000	50,000
34765	GIFTS	58,008	70,000	70,000	70,000	70,000
34766	DONATIONS-HISTORY BRANCH	0	0	0	0	0
34767	DONATIONS-OUTSIDE IMPROV	0	0	0	0	0
36110	INTEREST INCOME	2,213	0	0	0	0
36810	TRANS-CITY GENERAL FUND	654,000	673,600	673,600	680,450	673,600
36990	MISC REVENUE/TML REIMB	0	0	0	0	0
	TOTAL REVENUES	1,421,196	1,481,200	1,481,200	1,480,900	1,467,200
EXPENDITURES						
DEPARTMENT # 44800						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	703,708	755,200	781,000	777,300	777,300
141	BENEFITS	249,980	277,300	277,300	281,100	281,100
	STEP INCREASE-FULL TIME	0	16,800	0	6,000	6,000
	STEP INCREASE-PART TIME	0	9,000	0	3,200	3,200
	ADD. HOURS CURRNT POSITION	0	0	0	0	0
	Subtotal:	953,688	1,058,300	1,058,300	1,067,600	1,067,600
Operating Expenditures:						
211	SUPPLIES	88,339	67,200	67,200	67,500	67,500
212	MATERIALS & ONLINE	139,403	134,900	134,900	126,900	126,900
241	UTILITIES	84,902	88,600	88,600	88,500	88,500
262	EQUIPMENT REPAIR/REPLACE	28,346	15,300	15,300	15,500	15,500
266	BUILDING & GROUND MAINT.	24,873	17,200	17,200	17,200	17,200
511	INSURANCE-BLDGS & CONTENTS	28,236	28,200	28,200	26,000	26,000
599	GIFT & MEMORIAL EXPENSES	19,298	70,000	70,000	70,000	70,000
	Subtotal:	413,397	421,400	421,400	411,600	411,600
Debt service and capital outlay:						
923	GRANT EXPENDITURES	0	0	0	0	0
928	MISC-BLDG RENOV HISTORY GRT	5,850	0	0	0	0
929	BUILDING RENOVATIONS-HIST	26,911	0	0	0	0
930	BUILDING LANDSCAPING	9,069	0	0	0	0
931	LOT PAVING	415	0	0	0	0
941	CIP EQUIPMENT	0	0	0	0	0
942	CIP EQUIP-RFID-SELF CHECKOUT	0	0	0	0	0
949	FURNITURE	1,042	1,500	1,500	1,500	1,500
	Subtotal:	43,287	1,500	1,500	1,500	1,500
	TOTAL EXPENDITURES	1,410,372	1,481,200	1,481,200	1,480,700	1,480,700

DRUG ENFORCEMENT FUND

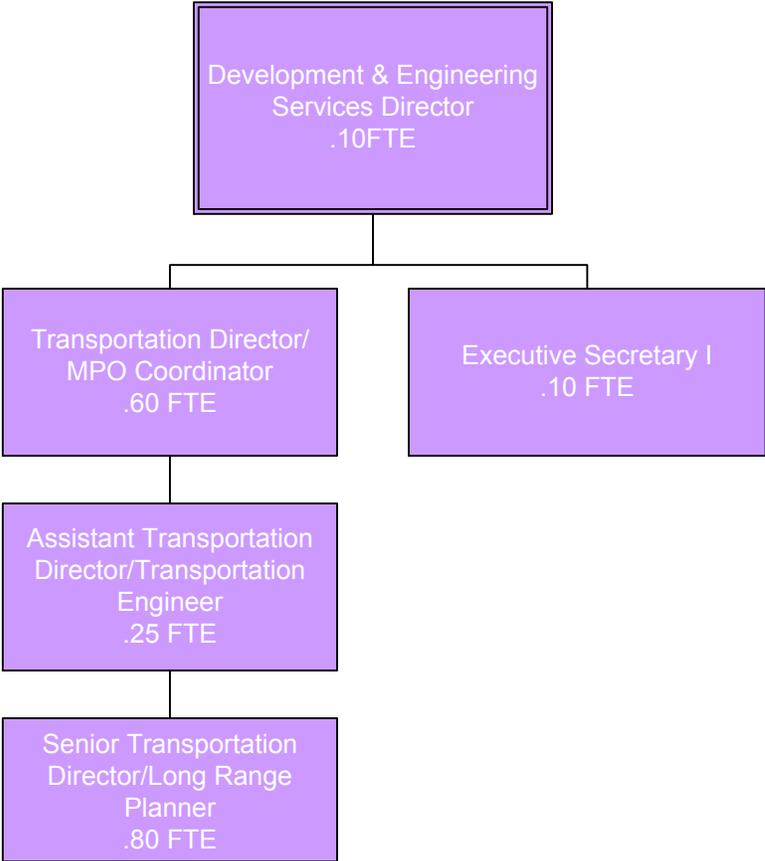
CITY OF CLEVELAND						
FUND #130 - DRUG ENFORCEMENT TRUST FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
34214	DRUG TASK FORCE	7,798	0	0	0	0
35140	BRADLEY COUNTY COURT	20,490	10,000	10,000	10,000	1,000
35200	CONFISCATED FUNDS	3,076	0	0	0	0
36110	INTEREST INCOME	3,926	100	100	100	100
36131	SALE OF VEHICLES	0	0	0	0	0
36990	MISCELLANEOUS	10,000	8,500	0	8,500	8,500
	TOTAL REVENUES	45,290	18,600	10,100	18,600	9,600
EXPENDITURES						
DEPARTMENT #42129						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Operating expenditures:						
215	SEIZED VEHICLE EXPENSE	3,327	7,500	7,500	7,500	7,500
233	SUBSCRIPTIONS	0	0	0	0	0
236	INVESTIGATIVE FUNDS	5,000	10,000	10,000	10,000	10,000
245	TELEPHONE EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	0	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	1,907	0	0	0	0
290	BRADLEY CO-EQUIP MAINT	0	0	0	0	0
315	DETECTIVE SUPPLIES	0	0	0	0	0
319	OFFICE EXPENSE	0	0	0	0	0
326	UNIFORM EXPENSE	0	0	0	0	0
328	DRUG EDUCATION	0	0	0	0	0
331	GASOLINE EXPENSE	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
	Subtotal:	10,234	17,500	17,500	17,500	17,500
Capital outlay and debt service:						
944	VEHICLE	15,660	0	0	0	0
949	EQUIPMENT	190	1,100	1,100	1,100	1,100
950	HARDWARE-WAYPOINT SERVER	54,084	0	0	0	0
951	CANINE PURCHASE	0	0	0	0	0
	Subtotal:	69,934	1,100	1,100	1,100	1,100
	TOTAL EXPENDITURES	80,168	18,600	18,600	18,600	18,600

**BYRNE MEMORIAL
JUSTICE ASSISTANCE GRANTS**

CITY OF CLEVELAND						
FUND #156 2018 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33130	FED GRANT-2018 BYRNE MEMORIAL	36,481	0	38,036	0	0
	TOTAL REVENUES	36,481	0	38,036	0	0
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Capital outlay and debt service:						
721	BR CO DISPARATE PYMT	11,863	0	12,821	0	0
939	BOMB CANINE	0	0	0	0	0
945	IN-CAR CAMERAS;WATSON MODULE	24,618	0	25,215	0	0
	TOTAL EXPENDITURES	36,481	0	38,036	0	0
CITY OF CLEVELAND						
FUND #156 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33130	FED GRANT-2019 BYRNE MEMORIAL	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Capital outlay and debt service:						
721	BR CO DISPARATE PYMT	0	0	0	0	0
939	BOMB CANINE	0	0	0	0	0
945	IN-CAR CAMERAS;WATSON MODULE	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0

METROPOLITAN PLANNING ORGANIZATION

Metropolitan Planning Organization

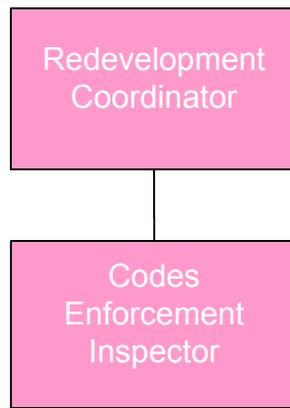


FUND #138 METROPOLITAN PLANNING ORGANIZATION FUND (MPO)						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33111	FEDERAL GOVERNMENT	159,551	178,100	178,100	178,100	178,100
36810	TRANSFER GENERAL FUND	57,000	44,500	44,500	44,500	44,500
33800	MISCELLANEOUS	0	0	0	0	0
	TOTAL REVENUES	216,551	222,600	222,600	222,600	222,600
EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
MPO-22: 41744 - FY 2019						
Personnel and fringe benefits:						
111	SALARIES	62,819	0	0	0	0
112	CONSULTING SERVICES	93,250	0	0	0	0
149	BENEFITS	22,379	0	0	0	0
	Subtotal:	178,448	0	0	0	0
Operating Expenses:						
212	POSTAGE & SHIPPING	0	0	0	0	0
221	PRINTING & PUBLICATIONS	4,372	0	0	0	0
245	TELEPHONE	624	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	8,423	0	0	0	0
319	SUPPLIES	1,016	0	0	0	0
	Subtotal:	14,435	0	0	0	0
Capital outlay and debt service:						
948	CAPITAL PURCHASE	10,212	0	0	0	0
	Subtotal:	10,212	0	0	0	0
	Total MPO-22: 41744	203,095	0	0	0	0
MPO-22: 41755 - FY 2020						
Personnel and fringe benefits:						
111	SALARIES	0	112,000	112,000	0	0
112	CONSULTING SERVICES	0	46,800	46,800	0	0
149	BENEFITS	0	33,500	33,500	0	0
	Subtotal:	0	192,300	192,300	0	0
Operating Expenses:						
212	POSTAGE & SHIPPING	0	1,000	1,000	0	0
221	PRINTING & PUBLICATIONS	0	3,000	2,000	0	0
245	TELEPHONE	0	2,000	3,000	0	0
283	TRAVEL/TRAINING EXPENSE	0	9,300	9,300	0	0
319	SUPPLIES	0	3,000	3,000	0	0
951	COMPUTER PRORAMS	0	12,000	12,000	0	0
	Subtotal:	0	30,300	30,300	0	0
Capital outlay and debt service:						
948	CAPITAL PURCHASE	0	0	0	0	0
	Subtotal:	0	0	0	0	0
	Total MPO-22: 41755	0	222,600	222,600	0	0

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
MPO-22: 41766 - FY 2021						
Personnel and fringe benefits:						
111	SALARIES	0	0	0	168,600	168,600
112	CONSULTING SERVICES	0	0	0	100,000	55,000
149	BENEFITS	0	0	0	46,900	46,900
Subtotal:		0	0	0	315,500	270,500
Operating Expenses:						
212	POSTAGE & SHIPPING	0	0	0	1,000	1,000
221	PRINTING & PUBLICATIONS	0	0	0	3,000	3,000
245	TELEPHONE	0	0	0	2,000	2,000
283	TRAVEL/TRAINING EXPENSE	0	0	0	9,300	9,300
319	SUPPLIES	0	0	0	2,000	2,000
	COMPUTER PROGRAMS	0	0	0	12,000	12,000
Subtotal:		0	0	0	29,300	29,300
Capital outlay and debt service:						
948	CAPITAL PURCHASE	0	0	0	0	0
Subtotal:		0	0	0	0	0
Total MPO-22: 41766		0	0	0	344,800	299,800
TOTAL EXPENDITURES		203,095	222,600	222,600	344,800	299,800

*Community
Development
Block Grant*

Community Development Block Grant



FUND #139 COMMUNITY DEVELOPMENT BLOCK GRANT						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33120	FEDERAL GRANT-2014 CDBG	30,000	0	0		
33121	FEDERAL GRANT-2015 CDBG	39,513	0	0		
33122	FEDERAL GRANT-2016 CDBG	56,209	0	0		
33123	FEDERAL GRANT-2017 CDBG	75,599	0	132,141		
33124	FEDERAL GRANT-2018 CDBG	159,877	0	229,319	180,000	180,000
33124	FEDERAL GRANT-2019 CDBG	0	375,000	383,338	184,000	184,000
	FEDERAL GRANT-2020 CDBG	0	0	0	375,000	375,000
33495	THDA EMERGENCY SHELTER GT-FY16	0	0	0	0	0
33496	THDA EMERGENCY SHELTER GT-FY17	0	0	0	0	0
33497	THDA EMERGENCY SHELTER GT-FY18	134,971	0	0	0	0
33948	THDA EMERGENCY SHELTER GT-FY19	0	161,250	0	0	0
36810	TRANSFER FROM GENERAL FUND	20,000	30,000	30,000	30,000	30,000
	TOTAL REVENUES	516,169	566,250	774,798	769,000	769,000
EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
	2015 CDBG					
56100	Administrative					
111	SALARIES	0	0	0	0	0
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	0	0
140	DENTAL INSURANCE	0	0	0	0	0
141	SOCIAL SECURITY	0	0	0	0	0
142	HEALTH INSURANCE	0	0	0	0	0
143	RETIREMENT	0	0	0	0	0
144	LIFE & DISABILITY	0	0	0	0	0
145	VISION INSURANCE	0	0	0	0	0
	Subtotal:	0	0	0	0	0
	Operating Expenditures					
221	PRINTING EXPENSE	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	0	0	0	0	0
283	TRAVEL AND TRAINING	0	0	0	0	0
319	OFFICE SUPPLIES	0	0	0	0	0
331	GASOLINE	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
	Subtotal:	0	0	0	0	0
	Subtotal Planning & Administration:	0	0	0	0	0
56400	Recreation Projects					
	Capital Outlay and Debt Service:					
931	SHEPARD FIELD PARKING LOT	0	0	0	0	0
932	BLYTHE AVE. NEIGHBORHOOD PARK	0	0	0	0	0
933	BLYTHE BOWER ATHLETIC FIELDS	30,000	0	0	0	0
	Subtotal:	30,000	0	0	0	0
	Subtotal Capital Outlay and Debt Service:	30,000	0	0	0	0

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
56500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	0	0	0	0	0
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	0	0
140	DENTAL INSURANCE	0	0	0	0	0
141	SOCIAL SECURITY	0	0	0	0	0
142	HEALTH INSURANCE	0	0	0	0	0
143	RETIREMENT	0	0	0	0	0
144	LIFE & DISABILITY	0	0	0	0	0
145	VISION INSURANCE	0	0	0	0	0
191	LAUNDRY & DRY CLEANING	0	0	0	0	0
Subtotal:		0	0	0	0	0
Operating Expenditures						
221	PRINTING	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	0	0	0	0	0
252	LEGAL EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	0	0	0	0	0
283	TRAVEL/TRAINING	0	0	0	0	0
319	SUPPLIES	0	0	0	0	0
326	CLOTHING ALLOWANCE	0	0	0	0	0
331	GASOLINE	0	0	0	0	0
512	INS-VEHICLES & EQUIPMENT	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
Subtotal:		0	0	0	0	0
Subtotal Codes Enforcement:		0	0	0	0	0
65100	Emergency Shelter Grant					
Operating Expenditures						
256	CONSULTANT'S SERVICES	0	0	0	0	0
259	SHELTER OPERATIONS	0	0	0	0	0
591	ADMINISTRATION COSTS	0	0	0	0	0
Subtotal:		0	0	0	0	0
	TOTAL 2015 EXPENDITURES	30,000	0	0	0	0

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
2016 CDBG						
57100	Administrative					
111	SALARIES	0	0	0	0	0
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	0	0
140	DENTAL INSURANCE	0	0	0	0	0
141	SOCIAL SECURITY	0	0	0	0	0
142	HEALTH INSURANCE	0	0	0	0	0
143	RETIREMENT	0	0	0	0	0
144	LIFE & DISABILITY	0	0	0	0	0
145	VISION INSURANCE	0	0	0	0	0
	Subtotal:	0	0	0	0	0
Operating Expenditures						
221	PRINTING EXPENSE	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	0	0	0	0	0
283	TRAVEL AND TRAINING	0	0	0	0	0
319	OFFICE SUPPLIES	0	0	0	0	0
331	GASOLINE	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
	Subtotal:	0	0	0	0	0
Subtotal Planning & Administration:		0	0	0	0	0
57400	Housing					
Capital Outlay and Debt Service:						
924	BLYTHE ENERGY EFFICIENCY IMPR.	0	0	0	0	0
931	VICTORY COVE INFRASTRUCTURE	0	0	0	0	0
937	SCCC BLEACHERS	0	0	0	0	0
934	PROJECTS TO BE DETERMINED	0	0	0	0	0
	Subtotal:	0	0	0	0	0
Subtotal Capital Outlay and Debt Service:		0	0	0	0	0
57500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	0	0	0	0	0
112	OVERTIME	0	0	0	0	0
131	SERVICE AWARDS	0	0	0	0	0
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	0	0
140	DENTAL INSURANCE	0	0	0	0	0
141	SOCIAL SECURITY	0	0	0	0	0
142	HEALTH INSURANCE	0	0	0	0	0
143	RETIREMENT	0	0	0	0	0
144	LIFE & DISABILITY	0	0	0	0	0
145	VISION INSURANCE	0	0	0	0	0
191	LAUNDRY & DRY CLEANING	0	0	0	0	0
	Subtotal:	0	0	0	0	0
Operating Expenditures						
221	PRINTING	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	0	0	0	0	0
252	LEGAL EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	0	0	0	0	0
283	TRAVEL/TRAINING	0	0	0	0	0
319	SUPPLIES	0	0	0	0	0
326	CLOTHING ALLOWANCE	0	0	0	0	0
331	GASOLINE	0	0	0	0	0
512	INS-VEHICLES & EQUIPMENT	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
	Subtotal:	0	0	0	0	0
Subtotal Codes Enforcement:		0	0	0	0	0
66100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	0	0	0	0	0
591	ADMINISTRATION COSTS	0	0	0	0	0
	Subtotal:	0	0	0	0	0
TOTAL 2016 EXPENDITURES		0	0	0	0	0

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
2017 CDBG						
58100	Administrative					
111	SALARIES	0	0	0	0	0
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	0	0
136	SICK PAY INCENTIVE	0	0	0	0	0
140	DENTAL INSURANCE	0	0	0	0	0
141	SOCIAL SECURITY	0	0	0	0	0
142	HEALTH INSURANCE	0	0	0	0	0
143	RETIREMENT	0	0	0	0	0
144	LIFE & DISABILITY	0	0	0	0	0
145	VISION INSURANCE	0	0	0	0	0
Subtotal:		0	0	0	0	0
Operating Expenditures						
221	PRINTING EXPENSE	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	0	0	0	0	0
283	TRAVEL AND TRAINING	0	0	0	0	0
319	OFFICE SUPPLIES	0	0	0	0	0
331	GASOLINE	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
Subtotal:		0	0	0	0	0
Subtotal Planning & Administration:		0	0	0	0	0
58400	Housing					
Capital Outlay and Debt Service:						
719	DOWN PAYMENT ASSISTANCE	6,000	0		0	0
932	BLYTHE OLDFIELD PARK	0	0		0	0
933	BLYTHE BOWER MULTI-PURPOSE FIELD	89,722	0		0	0
934	PROJECTS TO BE DETERMINED	0	0		0	0
Subtotal:		95,722	0	0	0	0
Subtotal Capital Outlay and Debt Service:		95,722	0	0	0	0
58500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	0	0
136	SICK PAY INCENTIVE	0	0	0	0	0
140	DENTAL INSURANCE	0	0	0	0	0
141	SOCIAL SECURITY	0	0	0	0	0
142	HEALTH INSURANCE	0	0	0	0	0
143	RETIREMENT	0	0	0	0	0
144	LIFE & DISABILITY	0	0	0	0	0
145	VISION INSURANCE	0	0	0	0	0
Subtotal:		0	0	0	0	0
Operating Expenditures						
221	PRINTING	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	0	0	0	0	0
252	LEGAL EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	0	0	0	0	0
283	TRAVEL/TRAINING	0	0	0	0	0
319	SUPPLIES	0	0	0	0	0
326	CLOTHING ALLOWANCE	0	0	0	0	0
331	GASOLINE	0	0	0	0	0
512	INS-VEHICLES & EQUIPMENT	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
946	RADIO EQUIPMENT	0	0	0	0	0
Subtotal:		0	0	0	0	0
Subtotal Codes Enforcement:		0	0	0	0	0
67100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	6,626	0	0	0	0
591	ADMINISTRATION COSTS	0	0	0	0	0
Subtotal:		6,626	0	0	0	0
TOTAL 2017 EXPENDITURES		102,348	0	0	0	0

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
2018 CDBG						
59100	Administrative					
111	SALARIES	0	0	0	0	0
131	SERVICE AWARD	0	0	0	0	0
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	0	0
136	SICK PAY INCENTIVE	0	0	0	0	0
140	DENTAL INSURANCE	0	0	0	0	0
141	SOCIAL SECURITY	0	0	0	0	0
142	HEALTH INSURANCE	0	0	0	0	0
143	RETIREMENT	0	0	0	0	0
144	LIFE & DISABILITY	0	0	0	0	0
145	VISION INSURANCE	0	0	0	0	0
Subtotal:		0	0	0	0	0
Operating Expenditures						
221	PRINTING EXPENSE	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	0	0	0	0	0
283	TRAVEL AND TRAINING	0	0	0	0	0
319	OFFICE SUPPLIES	0	0	0	0	0
331	GASOLINE	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
Subtotal:		0	0	0	0	0
Subtotal Planning & Administration:		0	0	0	0	0
59400	Housing					
Capital Outlay and Debt Service:						
719	DOWN PAYMENT ASSISTANCE	18,000	0	0	0	0
933	BLYTHE BOWER FIELD	62,830	0	0	0	0
934	PROJECTS TO BE DETERMINED	0	0	130,626	0	0
Subtotal:		80,830	0	130,626	0	0
Subtotal Capital Outlay and Debt Service:		80,830	0	130,626	0	0
59500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	0	0
136	SICK PAY INCENTIVE	0	0	0	0	0
140	DENTAL INSURANCE	0	0	0	0	0
141	SOCIAL SECURITY	0	0	0	0	0
142	HEALTH INSURANCE	0	0	0	0	0
143	RETIREMENT	0	0	0	0	0
144	LIFE & DISABILITY	0	0	0	0	0
145	VISION INSURANCE	0	0	0	0	0
Subtotal:		0	0	0	0	0
Operating Expenditures						
221	PRINTING	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	0	0	0	0	0
252	LEGAL EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	0	0	0	0	0
283	TRAVEL/TRAINING	0	0	0	0	0
319	SUPPLIES	0	0	0	0	0
326	CLOTHING ALLOWANCE	0	0	0	0	0
331	GASOLINE	0	0	0	0	0
512	INS-VEHICLES & EQUIPMENT	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
Subtotal:		0	0	0	0	0
Subtotal Codes Enforcement:		0	0	0	0	0
68100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	0	0	0	0	0
591	ADMINISTRATION COSTS	0	0	0	0	0
Subtotal:		0	0	0	0	0
TOTAL 2018 EXPENDITURES		80,830	0	130,626	0	0

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
2019 CDBG						
61100	Administrative					
111	SALARIES	56,846	0	0	0	0
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	0	0
136	SICK PAY INCENTIVE	0	0	0	0	0
140	DENTAL INSURANCE	73	0	0	0	0
141	SOCIAL SECURITY	1,460	0	0	0	0
142	HEALTH INSURANCE	1,805	0	0	0	0
143	RETIREMENT	2,892	0	0	0	0
144	LIFE & DISABILITY	90	0	0	0	0
145	VISION INSURANCE	22	0	0	0	0
Subtotal:		63,188	0	0	0	0
Operating Expenditures						
221	PRINTING EXPENSE	684	0	0	0	0
237	ADVERTISING	286	0	0	0	0
245	TELEPHONE EXPENSE	1,451	0	0	0	0
283	TRAVEL AND TRAINING	0	0	0	0	0
319	OFFICE SUPPLIES	493	0	0	0	0
331	GASOLINE	0	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
950	HARDWARE	0	0	826	0	0
Subtotal:		2,914	0	826	0	0
Subtotal Planning & Administration:		66,102	0	826	0	0
61400	Housing					
Capital Outlay and Debt Service:						
256	CONSULTANT'S SERVICES	24,000	0	0	0	0
719	DOWN PAYMENT ASSISTANCE	12,000	0	42,000	0	0
934	PROJECTS TO BE DETERMINED	0	0	0	0	0
935	BLYTHE SIDEWALKS	0	0	199,913	0	0
Subtotal:		36,000	0	241,913	0	0
Subtotal Capital Outlay and Debt Service:		36,000	0	241,913	0	0
61500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	39,835	0	0	0	0
112	OVERTIME	55	0	0	0	0
134	CHRISTMAS BONUS	108	0	0	0	0
136	SICK PAY INCENTIVE	75	0	0	0	0
140	DENTAL INSURANCE	600	0	0	0	0
141	SOCIAL SECURITY	2,777	0	0	0	0
142	HEALTH INSURANCE	16,304	0	0	0	0
143	RETIREMENT	6,882	0	0	0	0
144	LIFE & DISABILITY	455	0	0	0	0
145	VISION INSURANCE	172	0	0	0	0
Subtotal:		67,263	0	0	0	0
Operating Expenditures						
221	PRINTING	0	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	1,058	0	0	0	0
252	LEGAL EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	1,827	0	0	0	0
283	TRAVEL/TRAINING	0	0	0	0	0
319	SUPPLIES	35	0	0	0	0
326	CLOTHING ALLOWANCE	324	0	0	0	0
331	GASOLINE	1,114	0	0	0	0
512	INS-VEHICLES & EQUIPMENT	404	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
Subtotal:		4,762	0	0	0	0
Subtotal Codes Enforcement:		72,025	0	0	0	0
78100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	123,720	0	0	0	0
591	ADMINISTRATION COSTS	0	0	0	0	0
Subtotal:		123,720	0	0	0	0
TOTAL 2019 EXPENDITURES		297,847	0	373,365	0	0

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
2020 CDBG						
62100	Administrative					
111	SALARIES	0	44,050	44,050	0	0
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	77	77	0	0
136	SICK PAY INCENTIVE	0	210	210	0	0
140	DENTAL INSURANCE	0	230	230	0	0
141	SOCIAL SECURITY	0	3,392	3,392	0	0
142	HEALTH INSURANCE	0	5,751	5,751	0	0
143	RETIREMENT	0	7,564	7,564	0	0
144	LIFE & DISABILITY	0	554	554	0	0
145	VISION INSURANCE	0	70	70	0	0
	Subtotal:	0	61,898	61,898	0	0
Operating Expenditures						
221	PRINTING EXPENSE	0	600	600	0	0
237	ADVERTISING	0	600	600	0	0
245	TELEPHONE EXPENSE	0	1,500	1,500	0	0
283	TRAVEL AND TRAINING	0	1,500	1,500	0	0
319	OFFICE SUPPLIES	0	1,200	1,200	0	0
331	GASOLINE	0	600	600	0	0
599	MISCELLANEOUS	0	700	700	0	0
	Subtotal:	0	6,700	6,700	0	0
	Subtotal Planning & Administration:	0	68,598	68,598	0	0
62400	Housing					
Capital Outlay and Debt Service:						
719	DOWN PAYMENT ASSISTANCE	0	0	54,000	0	0
914	ACQUISITION PF PROPERTY	0	0	75,000	0	0
934	PROJECTS TO BE DETERMINED	0	231,612	5,960	0	0
938	BLYTHE BOWER/MULTI FIELDS	0	0	55,000	0	0
939	BLYTHE BTO BLYTHE SIDEWALKS	0	0	50,000	0	0
	Subtotal:	0	231,612	239,960	0	0
	Subtotal Capital Outlay and Debt Service:	0	231,612	239,960	0	0
62500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	0	39,800	39,800	0	0
134	CHRISTMAS BONUS	0	100	100	0	0
136	SICK PAY INCENTIVE	0	300	300	0	0
140	DENTAL INSURANCE	0	650	650	0	0
141	SOCIAL SECURITY	0	3,075	3,075	0	0
142	HEALTH INSURANCE	0	16,350	16,350	0	0
143	RETIREMENT	0	6,860	6,860	0	0
144	LIFE & DISABILITY	0	500	500	0	0
145	VISION INSURANCE	0	180	180	0	0
	Subtotal:	0	67,815	67,815	0	0
Operating Expenditures						
221	PRINTING	0	500	500	0	0
237	ADVERTISING	0	200	200	0	0
245	TELEPHONE EXPENSE	0	1,400	1,400	0	0
252	LEGAL EXPENSE	0	300	300	0	0
261	VEHICLE MAINTENANCE	0	500	700	0	0
283	TRAVEL/TRAINING	0	1,000	1,000	0	0
319	SUPPLIES	0	300	300	0	0
326	CLOTHING ALLOWANCE	0	500	500	0	0
331	GASOLINE	0	1,000	1,000	0	0
512	INS-VEHICLES & EQUIPMENT	0	500	500	0	0
599	MISCELLANEOUS	0	765	565	0	0
	Subtotal:	0	6,965	6,965	0	0
	Subtotal Codes Enforcement:	0	74,780	74,780	0	0
88100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	0	150,000	0	0	0
591	ADMINISTRATION COSTS	0	11,250	11,250	0	0
	Subtotal:	0	161,250	11,250	0	0
	TOTAL 2020 EXPENDITURES	0	536,240	394,588	0	0

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
2021 CDBG						
63100	Administrative					
111	SALARIES	0	0	0	46,483	46,483
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	76	76
136	SICK PAY INCENTIVE	0	0	0	210	210
140	DENTAL INSURANCE	0	0	0	249	249
141	SOCIAL SECURITY	0	0	0	3,578	3,578
142	HEALTH INSURANCE	0	0	0	5,738	5,738
143	RETIREMENT	0	0	0	8,035	8,035
144	LIFE & DISABILITY	0	0	0	585	585
145	VISION INSURANCE	0	0	0	71	71
Subtotal:		0	0	0	65,025	65,025
Operating Expenditures						
221	PRINTING EXPENSE	0	0	0	600	600
237	ADVERTISING	0	0	0	600	600
245	TELEPHONE EXPENSE	0	0	0	1,200	1,200
283	TRAVEL AND TRAINING	0	0	0	2,100	2,100
319	OFFICE SUPPLIES	0	0	0	1,000	1,000
331	GASOLINE	0	0	0	500	500
599	MISCELLANEOUS	0	0	0	1,500	1,500
Subtotal:		0	0	0	7,500	7,500
Subtotal Planning & Administration:		0	0	0	72,525	72,525
63400	Housing					
Capital Outlay and Debt Service:						
934	PROJECTS TO BE DETERMINED	0	0	0	226,113	226,113
Subtotal:		0	0	0	226,113	226,113
Subtotal Capital Outlay and Debt Service:		0	0	0	226,113	226,113
63500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	0	0	0	41,187	41,187
134	CHRISTMAS BONUS	0	0	0	109	109
136	SICK PAY INCENTIVE	0	0	0	300	300
140	DENTAL INSURANCE	0	0	0	696	696
141	SOCIAL SECURITY	0	0	0	3,217	3,217
142	HEALTH INSURANCE	0	0	0	16,496	16,496
143	RETIREMENT	0	0	0	7,224	7,224
144	LIFE & DISABILITY	0	0	0	526	526
145	VISION INSURANCE	0	0	0	182	182
Subtotal:		0	0	0	69,937	69,937
Operating Expenditures						
221	PRINTING	0	0	0	500	500
237	ADVERTISING	0	0	0	200	200
245	TELEPHONE EXPENSE	0	0	0	1,400	1,400
252	LEGAL EXPENSE	0	0	0	300	300
261	VEHICLE MAINTENANCE	0	0	0	700	700
283	TRAVEL/TRAINING	0	0	0	500	500
319	SUPPLIES	0	0	0	300	300
326	CLOTHING ALLOWANCE	0	0	0	500	500
331	GASOLINE	0	0	0	1,000	1,000
512	INS-VEHICLES & EQUIPMENT	0	0	0	525	525
599	MISCELLANEOUS	0	0	0	500	500
Subtotal:		0	0	0	6,425	6,425
Subtotal Codes Enforcement:		0	0	0	76,362	76,362
98100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	0	0	0	0	0
591	ADMINISTRATION COSTS	0	0	0	0	0
Subtotal:		0	0	0	0	0
TOTAL 2021 EXPENDITURES		0	0	0	375,000	375,000
TOTAL ALL EXPENDITURES		511,025	536,240	898,579	375,000	375,000

RECYCLING GRANT

CITY OF CLEVELAND						
FUND #151 - RECYCLING GRANT						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33400	STATE-RECYCLING GRANT	0	0	0	0	0
36811	TRANS FROM SOLID WASTE	10,000	0	0	0	0
	TOTAL REVENUES	10,000	0	0	0	0
EXPENDITURES						
DEPARTMENT # 41910						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
239	LITTER GRANT EXP	11,180	0	0	0	0
283	TRAINING & TRAVEL EXP	0	0	0	0	0
764	TRANSFER TO SOLIDWASTE	0	0	3,981	0	0
	TOTAL EXPENDITURES	11,180	0	3,981	0	0

E-TICKETING GRANT

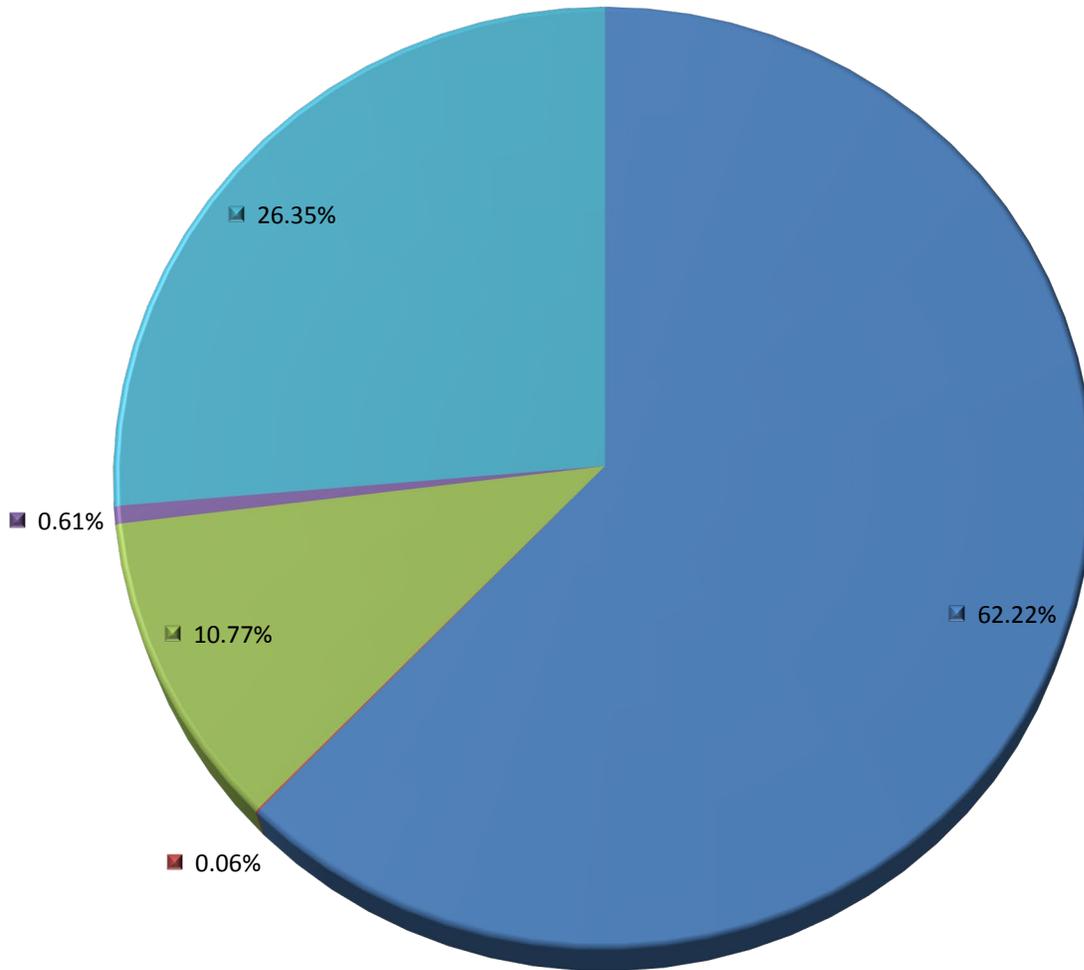
CITY OF CLEVELAND						
FUND #132 - E-TICKETING GRANT						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
35110	E-TICKETING	14,720	0	12,000	0	0
	TOTAL REVENUES	14,720	0	12,000	0	0
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
310	E-TECH FEE/MATERIALS-POLICE	22,928	0	18,312	0	0
312	E-TECH SUPPLIES-COURT CLERK	0	0	13,557	0	0
	TOTAL EXPENDITURES	22,928	0	31,869	0	0

***Cleveland
City
Schools***

School General Fund Budget Summary

	FY 2019 ACTUAL BUDGET	FY 2020 ORIGINAL BUDGET	FY 2020 AMENDED BUDGET	FY 2021 PROPOSED BUDGET	% OF TOTAL
<i>Revenues and Other</i>					
<i>Financial Sources</i>					
Federal Government	\$60,141	\$30,000	\$29,006	\$29,006	0.1%
State of Tennessee	\$30,490,824	\$31,194,170	\$31,108,155	\$31,394,107	62.2%
Bradley County	\$13,072,150	\$13,527,177	\$13,293,917	\$13,293,917	26.3%
Other Revenues	\$524,880	\$307,883	\$537,382	\$307,883	0.6%
Other Financing Sources:					
Transfers from Other Funds	\$5,273,600	\$5,432,000	\$5,832,000	\$5,432,000	10.8%
<i>Total Revenues and Other</i>					
<i>Financial Sources</i>	\$49,421,595	\$50,491,230	\$50,800,460	\$50,456,913	100.0%
<i>Expenditures and Other</i>					
<i>Financing uses</i>					
Regular Instruction	\$26,560,669	\$27,647,007	\$27,181,928	\$27,806,503	54.6%
Special Education	\$3,615,451	\$3,815,365	\$3,925,570	\$3,939,739	7.7%
Vocational Education	\$1,429,906	\$1,479,620	\$1,539,792	\$1,467,797	2.9%
Attendance	\$122,123	\$122,345	\$122,929	\$125,323	0.2%
Health Services	\$442,864	\$494,219	\$499,895	\$499,895	1.0%
Other Student Support	\$2,037,882	\$2,200,524	\$2,201,714	\$2,206,819	4.3%
Instructional Staff	\$1,622,444	\$1,768,856	\$1,764,971	\$1,825,806	3.6%
Special Education Program	\$132,155	\$134,240	\$134,256	\$134,077	0.3%
Vocational Education Program	\$160,319	\$164,044	\$159,297	\$153,200	0.3%
Technology	\$773,119	\$693,588	\$693,693	\$714,095	1.4%
General Administration	\$566,239	\$521,526	\$516,345	\$516,345	1.0%
Office of the Superintendent	\$645,334	\$672,186	\$668,713	\$665,156	1.3%
Office of the Principal	\$2,832,368	\$3,144,826	\$3,167,377	\$3,180,865	6.2%
Business Administration	\$369,037	\$374,342	\$376,374	\$380,559	0.7%
Operation of Plant	\$2,733,670	\$2,974,064	\$2,953,594	\$2,927,152	5.7%
Maintenance of Plant	\$1,503,325	\$1,310,455	\$1,404,094	\$1,318,167	2.6%
Transportation	\$1,226,787	\$1,236,439	\$1,225,833	\$1,247,733	2.4%
Food Service	\$72,707	\$72,616	\$84,110	\$87,237	0.2%
Community Services	\$25,182	\$25,000	\$25,000	\$30,000	0.1%
Early Childhood Education	\$929,698	\$925,849	\$922,453	\$922,453	1.8%
Other Programs	\$164,552	\$0	\$0	\$0	0.0%
Capital Outlay	\$4,628,065	\$0	\$400,000	\$0	0.0%
Debt Service	\$728,845	\$0	\$276,803	\$236,473	0.5%
Other Financing Uses:					
Transfers to other Funds	\$555,519	\$555,519	\$555,719	\$555,519	1.1%
<i>Total Expenditures and</i>					
<i>Other Financing uses</i>	\$53,878,260	\$50,332,630	\$50,800,460	\$50,940,913	100.0%
<i>Increase (Decrease) in Fund Balance</i>	(\$4,456,665)	\$158,600	\$0	(\$484,000)	
<i>Fund Balance at Beginning of FY</i>	\$8,795,267	\$4,338,602	\$4,338,602	\$4,338,602	
<i>Fund Balance at End of FY</i>	\$4,338,602	\$4,497,202	\$4,338,602	\$3,854,602	

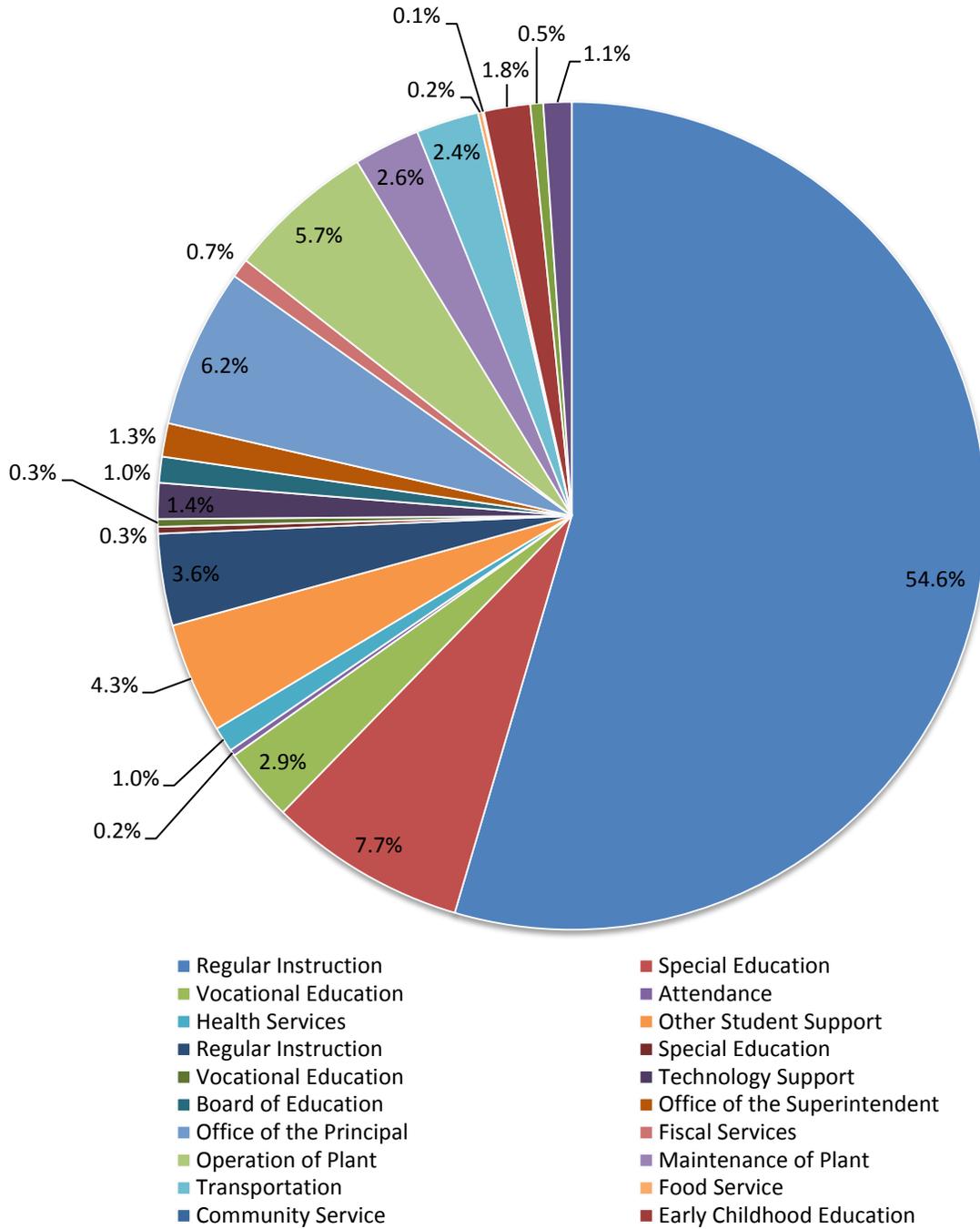
2020-2021 REVENUE SUMMARY



■ State of Tennessee
■ City General Fund Trans.
■ Bradley County

■ Federal Government
■ Other Local Revenues

Summary of Expenditures by Category



CLEVELAND CITY SCHOOLS						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
INTERGOVERNMENTAL						
FEDERAL GOVERNMENT						
47143	EDUCATION OF HANDICAPPED	60,141	30,000	29,006	29,006	29,006
47990	OTHER DIRECT REVENUE	0	0	0		
Subtotal:		60,141	30,000	29,006	29,006	29,006
STATE OF TENNESSEE						
46511	BASIC EDUCATION PROGRAM	28,801,886	29,839,000	29,629,000	30,112,000	30,112,000
46520	SCHOOL FOOD SERVICE	29,873	32,663	27,595	27,595	27,595
46550	DRIVER EDUCATION	0	0	0	0	0
46590	OTHER STATE EDUCATION	329,157	125,000	322,048	125,000	125,000
46610	CAREER LADDER PROGRAM	91,928	83,491	83,491	83,491	83,491
46640	CTE EQUIPMENT	0	0	0	0	0
46820	INCOME TAX	13,716	79,177	14,578	14,578	14,578
46850	MIXED DRINK TAX	130,013	108,990	108,990	108,990	108,990
46980	OTHER STATE GRANTS	929,699	925,849	922,453	922,453	922,453
46995	CONTRIBUTIONS FOR OPEB	164,552	0	0	0	0
Subtotal:		30,490,824	31,194,170	31,108,155	31,394,107	31,394,107
BRADLEY COUNTY						
40110	CURRENT PROPERTY TAX	6,295,927	6,534,090	6,350,000	6,350,000	6,350,000
40120	TRUSTEE'S COLLECTION	139,544	182,061	182,061	182,061	182,061
40130	CIR CLK/CLK & MASTER	100,096	116,000	116,000	116,000	116,000
40140	INTEREST & PENALTY	26,272	31,369	31,369	31,369	31,369
40162	PYMNTS IN LIEU-LOCAL	2,674	3,805	3,805	3,805	3,805
40163	PAYMENTS IN LIEU-OTHER	522,793	487,000	487,000	487,000	487,000
40210	LOCAL OPTION SALES TAX	5,958,907	6,139,525	6,090,355	6,090,355	6,090,355
40320	BANK EXCISE TAX	22,893	28,376	28,376	28,376	28,376
40350	INTERSTATE TELECOMM. TAX	0	2,126	2,126	2,126	2,126
41110	MARRIAGE LICENSES	3,044	2,825	2,825	2,825	2,825
Subtotal:		13,072,150	13,527,177	13,293,917	13,293,917	13,293,917
CHARGES FOR SERVICES						
43511	TUITION-REGULAR DAY	147,873	101,935	101,935	101,935	101,935
43581	COMM SVCS FEES-CHILDREN	0	0	0	0	0
43583	TBI CRIMINAL BACKGROUND	2,006	4,800	4,800	4,800	4,800
Subtotal:		149,879	106,735	106,735	106,735	106,735
INTEREST						
44110	INTEREST EARNED	139,580	13,250	13,250	13,250	13,250
Subtotal:		139,580	13,250	13,250	13,250	13,250
MISCELLANEOUS						
44170	MISCELLANEOUS REFUNDS	89,636	98,841	98,841	98,841	98,841
44160	RETIREE'S INSURANCE PAYMENTS	953	0	0	0	0
44530	SALE OF EQUIPMENT	2,776	6,900	6,900	6,900	6,900
44560	DAMAGES RECOVERED	190	1,800	1,800	1,800	1,800
44570	CONTRIBUTIONS & GIFTS	134,601	72,896	158,668	72,896	72,896
44990	OTHER LOCAL REVENUES	7,265	7,461	151,188	7,461	7,461
Subtotal:		235,421	187,898	417,397	187,898	187,898
OTHER FINANCING USES						
49800	OPERATING TRANSFERS (FED)	0	0	0	0	0
	NOTES ISSUED	0	0	400,000	0	0
49300	CAPITAL LEASES ISSUED	0	0	0	0	0
49810	CITY GENERAL FUND TRANS	5,273,600	5,432,000	5,432,000	5,432,000	5,432,000
Subtotal:		5,273,600	5,432,000	5,832,000	5,432,000	5,432,000
	TOTAL REVENUES	49,421,595	50,491,230	50,800,460	50,456,913	50,456,913

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
EDUCATION						
71100	REGULAR INSTRUCTION					
116	TEACHERS	17,411,588	17,987,548	17,615,038	17,752,534	17,752,534
117	CAREER LADDER PROGRAM	47,000	47,500	47,500	47,500	47,500
127	CAREER LADDER-EXT CONT	0	0	0	0	0
128	HOMEBOUND TEACHERS	69,380	68,757	78,757	69,349	69,349
163	ASSISTANTS	1,224,394	1,232,041	1,172,556	1,253,397	1,253,397
189	OTHER SALARIES & WAGES	187,044	201,956	201,956	160,520	160,520
195	CERTIFIED SUBSTITUTE TEACHERS	161,114	147,375	119,875	119,875	119,875
198	NON-CERTIFIED SUBSTITUTE TCHRS	80,462	101,905	118,405	118,405	118,405
201	SOCIAL SECURITY	1,093,512	1,212,543	1,212,543	1,196,767	1,196,767
204	STATE RETIREMENT	1,876,236	2,044,600	2,044,600	2,050,528	2,050,528
206	LIFE INSURANCE	29,807	29,812	29,939	29,939	29,939
207	MEDICAL INSURANCE	2,824,558	2,879,724	2,824,558	2,824,558	2,824,558
210	UNEMPLOYMENT COMP	1,967	8,000	18,000	8,000	8,000
212	EMPLOYER MEDICARE LIAB	257,281	283,579	283,579	279,889	279,889
217	RETIREMENT-HYBRID STABILIZATION	90,089	91,499	91,499	91,499	91,499
299	OTHER FRINGE BENEFITS	128,720	144,000	144,000	144,000	144,000
300	OPERATING LEASE PAYMENTS	333,254	448,589	448,589	448,589	448,589
336	MAINTENANCE & REPAIR	12,440	13,500	13,500	13,700	13,700
369	CONTRACTED CERTIFIED SUBSTITUTES	0	0	0	0	0
399	OTHER CONTRACTED SVCS	226,822	162,960	162,960	165,885	165,885
429	INSTRUCTIONAL SUPPLIES	257,597	250,656	260,656	249,531	249,531
430	TEXTBOOKS-ELECTRONIC	31,450	126,563	126,563	126,563	126,563
449	TEXTBOOKS	123,816	28,433	28,433	512,433	512,433
499	OTHER SUPP & MATERIALS	26,731	90,672	91,122	93,247	93,247
599	OTHER CHARGES	5,948	5,100	5,100	5,100	5,100
722	REGULAR INSTRUCTION EQUIP	59,459	39,695	42,200	44,695	44,695
	TOTAL REGULAR INSTRUCT	26,560,669	27,647,007	27,181,928	27,806,503	27,806,503
71200	SPECIAL EDUCATION					
116	TEACHERS	1,943,122	2,042,464	2,053,576	2,093,189	2,093,189
117	CAREER LADDER PROGRAM	10,000	10,000	10,000	10,000	10,000
128	HOMEBOUND TEACHERS	6,853	1,000	6,500	1,000	1,000
163	ASSISTANTS	371,720	381,374	449,298	427,258	427,258
171	SPEECH PATHOLOGIST	292,790	289,250	289,250	287,127	287,127
189	OTHER SALARIES & WAGES	41,971	43,659	43,659	43,659	43,659
195	CERTIFIED SUBSTITUTE TEACHERS	7,579	9,000	9,000	9,000	9,000
198	NON-CERTIFIED SUBSTITUTE TCHRS	9,521	8,000	8,000	8,000	8,000
201	SOCIAL SECURITY	154,494	171,221	171,221	177,079	177,079
204	STATE RETIREMENT	284,929	322,051	322,051	326,492	326,492
206	LIFE INSURANCE	3,335	3,586	4,386	4,386	4,386
207	MEDICAL INSURANCE	411,165	431,364	446,233	446,233	446,233
212	EMPLOYER MEDICARE LIAB	36,139	40,044	40,044	41,414	41,414
312	CONTRACTS-PRIVATE AGENCY	6,992	22,102	22,102	22,102	22,102
336	MAINTENANCE & REPAIR	597	1,700	1,700	1,700	1,700
429	INSTRUCTIONAL SUPPLIES	22,043	24,000	24,000	26,750	26,750
499	OTHER SUPP & MATERIALS	9,321	7,300	7,300	6,950	6,950
725	SPECIAL EDUCATION EQUIP	2,880	7,250	17,250	7,400	7,400
	TOTAL SPECIAL EDUCATION	3,615,451	3,815,365	3,925,570	3,939,739	3,939,739
71300	VOCATIONAL EDUCATION					
116	TEACHERS	978,905	1,019,797	978,055	1,008,257	1,008,257
189	OTHER SALARIES/WAGES	0	0	0	0	0
195	CERTIFIED SUBSTITUTE TEACHERS	5,250	4,000	4,000	4,000	4,000
198	NON-CERTIFIED SUBSTITUTE TCHRS	2,326	2,500	2,500	2,500	2,500
201	SOCIAL SECURITY	56,231	63,230	63,230	62,514	62,514
204	STATE RETIREMENT	99,449	108,404	108,404	103,548	103,548
206	LIFE INSURANCE	921	951	1,107	1,107	1,107
207	MEDICAL INSURANCE	145,958	150,408	155,709	155,709	155,709
212	EMPLOYER MEDICARE LIAB	13,155	14,788	14,788	14,620	14,620
336	MAINTENANCE & REPAIR	5,073	8,500	8,500	8,500	8,500
356	TUITION-CERTIFICATION COURSE	0	375	375	375	375
399	OTHER CONTRACTED SVCS	9,936	4,500	4,500	4,500	4,500
429	INSTRUCTIONAL SUPPLIES	41,613	33,200	33,200	33,200	33,200
499	OTHER SUPP & MATERIALS	39,956	2,300	2,300	2,300	2,300
730	VOCATIONAL INSTRUCTION EQUIP	31,133	0	0	0	0
790	OTHER EQUIPMENT	0	66,667	163,124	66,667	66,667
	TOTAL VOCATIONAL EDUCATION	1,429,906	1,479,620	1,539,792	1,467,797	1,467,797

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
72110	ATTENDANCE					
105	SUPERVISOR/DIRECTOR	48,959	49,444	49,944	49,944	49,944
189	OTHER SALARIES AND WAGES	35,521	31,611	31,611	33,642	33,642
201	SOCIAL SECURITY	5,077	5,025	5,025	5,182	5,182
204	STATE RETIREMENT	11,181	10,687	10,740	10,909	10,909
206	LIFE INSURANCE	79	79	110	110	110
207	MEDICAL INSURANCE	7,728	7,824	7,824	7,824	7,824
212	EMPLOYER MEDICARE LIAB	1,187	1,175	1,175	1,212	1,212
399	OTHER CONTRACTED SERVICES	9,000	9,000	9,000	9,000	9,000
722	REGULAR INSTRUCTION EQUIPMENT	3,391	7,500	7,500	7,500	7,500
	TOTAL ATTENDANCE	122,123	122,345	122,929	125,323	125,323
72120	HEALTH SERVICES					
105	SUPERVISOR/DIRECTOR	65,328	67,137	67,137	67,137	67,137
131	MEDICAL PERSONNEL	232,854	272,864	272,864	272,864	272,864
189	OTHER SALARIES AND WAGES	1,202	0	1,500	1,500	1,500
195	CERTIFIED SUBSTITUTE TEACHERS	403	0	1,800	1,800	1,800
201	SOCIAL SECURITY	17,023	21,080	19,735	19,735	19,735
204	STATE RETIREMENT	44,287	48,931	46,761	46,761	46,761
206	LIFE INSURANCE	452	536	568	568	568
207	MEDICAL INSURANCE	38,954	41,742	49,516	49,516	49,516
212	EMPLOYER MEDICARE LIAB	3,981	4,930	4,616	4,616	4,616
355	TRAVEL	4,306	5,000	5,000	5,000	5,000
399	OTHER CONTRACTED SERVICES	0	100	0	0	0
413	DRUGS/MEDICAL SUPPLIES	1,877	2,000	2,000	2,000	2,000
499	OTHER SUPP & MATERIALS	26,134	21,349	22,398	22,398	22,398
524	IN SERVICE/STAFF DEVELOPMENT	4,215	6,950	4,400	4,400	4,400
599	OTHER CHARGES	0	250	600	600	600
790	OTHER EQUIPMENT	1,848	1,350	1,000	1,000	1,000
	TOTAL HEALTH SERVICES	442,864	494,219	499,895	499,895	499,895
72130	OTHER STUDENT SUPPORT					
117	CARRER LADDER PROGRAM	6,000	6,000	6,000	6,000	6,000
123	GUIDANCE PERSONNEL	848,113	911,678	919,193	929,882	929,882
124	PSYCHOLOGICAL PERSONNEL	88,507	90,460	123,280	124,388	124,388
130	SOCIAL WORKERS	0	0	0	0	0
164	ATTENDANTS	160,877	162,000	162,000	162,000	162,000
189	OTHER SALARIES AND WAGES	96,790	110,080	62,513	62,513	62,513
201	SOCIAL SECURITY	70,148	79,076	79,076	79,359	79,359
204	STATE RETIREMENT	114,859	126,077	126,077	119,629	119,629
206	LIFE INSURANCE	925	940	1,162	1,162	1,162
207	MEDICAL INSURANCE	123,481	139,320	144,020	144,020	144,020
212	EMPLOYER MEDICARE LIAB	16,405	18,563	18,563	18,629	18,629
309	CONTRACTS WITH GOV'T AGENCIES	0	0	0	0	0
322	EVALUATION AND TESTING	120,072	90,870	90,870	90,870	90,870
336	MAINTENANCE & REPAIR	0	100	100	100	100
348	POSTAL CHARGES	0	1,000	1,000	1,000	1,000
399	OTHER CONTRACTED SVCS	378,430	455,410	455,410	459,667	459,667
499	OTHER SUPP & MATERIALS	13,275	8,950	12,450	7,600	7,600
524	IN SVC/STAFF DEVELOPMENT	0	0	0	0	0
	TOTAL OTHER STUDENT SUPP	2,037,882	2,200,524	2,201,714	2,206,819	2,206,819
INSTRUCTIONAL STAFF						
72210	REGULAR INSTRUCTION PROGRAM					
105	SUPERVISOR/DIRECTOR	339,593	340,078	340,578	340,578	340,578
117	CAREER LADDER PROGRAM	2,500	2,500	2,500	2,500	2,500
129	LIBRARIANS	555,947	615,077	616,187	620,087	620,087
132	MATERIALS COORDINATOR	48,088	49,254	49,254	50,410	50,410
161	SECRETARIES	112,777	115,527	108,704	154,885	154,885
189	OTHER PERSONNEL	77,450	79,805	79,805	81,377	81,377
201	SOCIAL SECURITY	65,941	78,989	78,989	76,646	76,646
204	STATE RETIREMENT	129,942	138,874	138,874	150,330	150,330

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
206	LIFE INSURANCE	933	1,396	1,149	119	119
207	MEDICAL INSURANCE	131,406	141,216	142,791	142,791	142,791
212	EMPLOYER MEDICARE LIAB	15,473	17,490	17,490	17,883	17,883
320	DUES & SUBSCRIPTIONS	1,220	4,000	4,000	4,000	4,000
355	TRAVEL	18,091	32,000	32,000	32,000	32,000
399	CONTRACTED SERVICE	6,246	8,500	8,500	8,500	8,500
432	LIBRARY BOOKS/MEDIA	36,048	40,500	40,500	42,500	42,500
499	OTHER SUPPLIES & MATERIALS	18,108	23,950	23,950	21,500	21,500
524	IN-SERVICE/STAFF DEVELOP	61,720	76,200	76,200	76,200	76,200
790	OTHER EQUIPMENT	961	3,500	3,500	3,500	3,500
	TOTAL REGULAR INSTRUCT	1,622,444	1,768,856	1,764,971	1,825,806	1,825,806
72220	SPECIAL EDUCATION PROGRAM					
105	SUPERVISOR/DIRECTOR	96,918	98,537	98,537	98,686	98,686
117	CAREER LADDER PROGRAM	0	0	0	0	0
201	SOCIAL SECURITY	5,700	6,109	6,109	6,119	6,119
204	STATE RETIREMENT	10,138	10,475	10,475	10,135	10,135
206	LIFE INSURANCE	53	53	69	69	69
207	MEDICAL INSURANCE	15,456	15,648	15,648	15,648	15,648
212	EMPLOYER MEDICARE LIAB	1,333	1,418	1,418	1,420	1,420
308	CONSULTANTS	0	500	500	500	500
355	TRAVEL	2,557	1,500	1,500	1,500	1,500
	TOTAL SPECIAL EDUCATION	132,155	134,240	134,256	134,077	134,077
72230	VOCATIONAL EDUCATION					
105	SUPERVISOR/DIRECTOR	91,028	91,938	91,938	91,938	91,938
117	CAREER LADDER PROGRAM	0	0	0	0	0
161	SECRETARIES	30,346	31,363	26,553	22,891	22,891
201	SOCIAL SECURITY	7,318	7,645	7,645	7,119	7,119
204	STATE RETIREMENT	14,699	15,161	15,161	13,375	13,375
206	LIFE INSURANCE	106	106	106	106	106
207	MEDICAL INSURANCE	13,381	13,543	13,606	13,606	13,606
212	EMPLOYER MEDICARE LIAB	1,711	1,788	1,788	1,665	1,665
355	TRAVEL	1,730	2,500	2,500	2,500	2,500
	TOTAL VOCATIONAL EDUC	160,319	164,044	159,297	153,200	153,200
GENERAL ADMINISTRATION						
72250	TECHNOLOGY SUPPORT					
105	SUPERVISOR/DIRECTOR	83,407	86,200	84,805	93,798	93,798
189	OTHER SALARIES & WAGES	190,686	187,794	189,294	193,887	193,887
201	SOCIAL SECURITY	15,565	11,694	11,694	16,993	16,993
204	STATE RETIREMENT	45,844	47,072	47,072	48,589	48,589
206	LIFE INSURANCE	328	322	322	322	322
207	MEDICAL INSURANCE	54,879	54,372	54,372	54,372	54,372
212	EMPLOYER MEDICARE LIABILITY	3,655	3,973	3,973	3,973	3,973
399	CONTRACTED SERVICES	65,196	123,149	123,149	123,149	123,149
350	INTERNET CONNECTIVITY	41,458	25,406	25,406	25,406	25,406
355	TRAVEL	4,458	4,000	4,000	4,000	4,000
470	CABLING	4,798	3,563	3,563	3,563	3,563
471	SOFTWARE	105,285	127,282	127,282	127,282	127,282
499	OTHER SUPPLIES AND MATERIALS	4,728	2,000	2,000	2,000	2,000
599	OTHER CHARGES	0	5,000	5,000	5,000	5,000
722	EQUIPMENT	152,832	0	0	0	0
790	OTHER EQUIPMENT	0	11,761	11,761	11,761	11,761
	TOTAL TECHNOLOGY	773,119	693,588	693,693	714,095	714,095

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
GENERAL ADMINISTRATION						
72310 BOARD OF EDUCATION						
191	BOARD FEES	52,800	52,800	52,800	52,800	52,800
201	SOCIAL SECURITY	3,274	3,274	3,274	3,274	3,274
212	EMPLOYER MEDICARE	766	766	766	766	766
299	OTHER FRINGE BENEFITS	757	757	757	757	757
305	AUDIT SERVICES	13,900	13,900	14,150	14,150	14,150
320	DUES AND MEMBERSHIPS	15,011	6,911	7,106	7,106	7,106
331	LEGAL SERVICES	9,734	10,000	20,000	20,000	20,000
506	LIABILITY INSURANCE	61,458	61,458	61,460	61,460	61,460
508	PREMIUMS ON SURETY BONDS	14,899	14,899	14,899	14,899	14,899
510	TRUSTEE'S COMMISSION	137,012	118,520	118,520	118,520	118,520
513	WORKER'S COMP INSURANCE	196,241	196,241	180,613	180,613	180,613
533	CRIMINAL INVESTIGATION APPL	6,984	8,000	8,000	8,000	8,000
534	REFUND APPLICANT-INVESTIGAT	1,245	2,000	2,000	2,000	2,000
599	OTHER CHARGES	52,158	32,000	32,000	32,000	32,000
	TOTAL BOARD OF EDUCATION	566,239	521,526	516,345	516,345	516,345
72320 OFFICE OF THE SUPERINTENDENT						
101	ADMINISTRATIVE OFFICER	155,907	155,118	155,118	155,118	155,118
103	ASSISTANT	108,807	110,811	110,811	110,811	110,811
117	CAREER LADDER PROGRAM	1,000	0	1,000	0	0
161	SECRETARIES	71,562	73,590	66,113	66,462	66,462
189	OTHER SALARIES & WAGES	7,200	7,200	7,200	7,200	7,200
201	SOCIAL SECURITY	18,402	21,310	21,310	20,815	20,815
204	STATE RETIREMENT	40,755	41,676	41,676	39,381	39,381
206	LIFE INSURANCE	175	211	304	304	304
207	MEDICAL INSURANCE	27,902	32,712	34,495	34,495	34,495
212	EMPLOYER MEDICARE LIAB	4,782	4,984	4,984	4,868	4,868
299	OTHER FRINGE BENEFITS	0	0	0	0	0
307	COMMUNICATION	109,599	127,000	127,000	127,000	127,000
320	DUES AND MEMBERSHIPS	9,368	6,483	7,611	7,611	7,611
348	POSTAL CHARGES	6,140	6,500	6,500	6,500	6,500
355	TRAVEL	15,679	13,000	13,000	13,000	13,000
399	OTHER CONTRACTED SVCS	34,381	33,191	33,191	33,191	33,191
435	OFFICE SUPPLIES	13,893	16,500	16,500	16,500	16,500
599	OTHER CHARGES	18,425	16,900	16,900	16,900	16,900
701	ADMINISTRATIVE EQUIPMENT	1,357	5,000	5,000	5,000	5,000
	TOTAL OFFICE OF SUPRNTNDT	645,334	672,186	668,713	665,156	665,156
72410 OFFICE OF THE PRINCIPAL						
104	PRINCIPALS	852,821	899,784	896,900	899,948	899,948
117	CAREER LADDER PROGRAM	2,000	2,000	4,000	4,000	4,000
139	ASSISTANT PRINCIPALS	892,118	1,028,855	1,028,855	1,036,772	1,036,772
161	SECRETARIES	387,832	427,722	422,550	428,366	428,366
162	CLERICAL PERSONNEL	0	0	0	0	0
201	SOCIAL SECURITY	124,099	144,977	144,977	145,518	145,518
204	STATE RETIREMENT	248,894	278,710	278,710	272,700	272,700
206	LIFE INSURANCE	1,844	1,849	2,472	2,472	2,472
207	MEDICAL INSURANCE	244,103	267,828	295,812	295,812	295,812
212	EMPLOYER MEDICARE LIAB	29,036	33,906	33,906	34,032	34,032
320	DUES & MEMBERSHIPS	710	1,500	1,500	700	700
336	MAINTENANCE & REPAIR	3,482	7,500	7,500	7,825	7,825
348	POSTAL CHARGES	4,810	4,550	4,550	4,550	4,550
355	TRAVEL	0	5,100	5,100	5,100	5,100
399	OTHER CONTRACTED SVCS	16,230	19,025	19,025	20,025	20,025
435	OFFICE SUPPLIES	7,687	10,975	10,975	11,975	11,975
599	OTHER CHARGES	0	0	0	0	0
701	ADMINISTRATIVE EQUIPMENT	16,702	10,545	10,545	11,070	11,070
	TOTAL OFFICE OF THE PRINCIPAL	2,832,368	3,144,826	3,167,377	3,180,865	3,180,865

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
72510	FISCAL SERVICES					
119	BOOKKEEPERS	237,328	241,745	241,745	244,801	244,801
201	SOCIAL SECURITY	13,029	12,980	13,318	13,487	13,487
204	STATE RETIREMENT	40,319	41,532	41,532	42,057	42,057
206	LIFE INSURANCE	211	211	300	300	300
207	MEDICAL INSURANCE	41,229	41,739	41,739	41,739	41,739
212	EMPLOYER MEDICARE LIAB	3,058	3,505	3,115	3,550	3,550
317	DATA PROCESSING SERVICES	31,630	31,630	33,625	33,625	33,625
355	TRAVEL	2,233	1,000	1,000	1,000	1,000
	TOTAL FISCAL SERVICES	369,037	374,342	376,374	380,559	380,559
OPERATION AND MAINTENANCE OF PLANT						
72610	OPERATION OF PLANT					
166	CUSTODIAL PERSONNEL	22,426	27,089	0	0	0
189	OTHER SALARIES & WAGES	46,349	46,813	46,813	46,813	46,813
201	SOCIAL SECURITY	1,355	4,582	0	0	0
204	STATE RETIREMENT	3,826	9,630	0	0	0
206	LIFE INSURANCE	41	53	0	0	0
207	MEDICAL INSURANCE	5,207	6,340	0	0	0
212	EMPLOYER MEDICARE LIAB	946	1,072	646	679	679
328	JANITORIAL SERVICES	958,181	1,037,292	1,042,292	1,042,292	1,042,292
330	OPERATING LEASE PAYMENTS	0	26,475	26,475	0	0
351	RENTALS	0	0	0	0	0
399	OTHER CONTRACTED SVCS	124,112	111,547	136,547	136,547	136,547
415	ELECTRICITY	1,094,579	1,116,428	1,116,428	1,116,428	1,116,428
434	NATURAL GAS	77,274	115,395	115,395	115,395	115,395
454	WATER AND SEWER	168,928	198,695	198,695	198,695	198,695
499	OTHER SUPP AND MATERIALS	0	25,000	25,000	25,000	25,000
501	BOILER INSURANCE	11,920	11,925	12,442	12,442	12,442
502	BLDG & CONTENTS INSURANCE	218,187	235,728	232,861	232,861	232,861
599	OTHER CHARGES	339	0	0	0	0
	TOTAL OPERATION OF PLANT	2,733,670	2,974,064	2,953,594	2,927,152	2,927,152
72620	MAINTENANCE OF PLANT					
105	SUPERVISOR	87,982	89,807	89,807	89,807	89,807
167	MAINTENANCE PERSONNEL	520,096	514,491	514,491	520,438	520,438
189	OTHER SALARIES AND WAGES	0	35,000	35,000	35,000	35,000
201	SOCIAL SECURITY	33,847	39,334	39,334	39,703	39,703
204	STATE RETIREMENT	99,963	103,818	103,818	104,840	104,840
206	LIFE INSURANCE	687	687	975	975	975
207	MEDICAL INSURANCE	117,574	122,208	122,208	122,208	122,208
212	EMPLOYER MEDICARE LIAB	7,916	9,270	9,270	9,356	9,356
335	MAINTENANCE/REPAIR-BLDG	42,161	90,140	90,140	90,140	90,140
336	MAINTENANCE/REPAIR-EQUIP	15,622	2,000	2,000	2,000	2,000
399	OTHER CONTRACTED SVCS	174,878	101,000	101,000	101,000	101,000
418	EQUIP/MACHINERY PARTS	32,523	5,200	5,200	5,200	5,200
499	OTHER SUPP AND MATERIALS	148,250	190,000	190,000	190,000	190,000
599	OTHER CHARGES	2,556	5,000	5,000	5,000	5,000
701	ADMINISTRATION EQUIPMENT	190,016	0	93,351	0	0
717	MAINTENANCE EQUIPMENT	29,254	2,500	2,500	2,500	2,500
	TOTAL MAINT OF PLANT	1,503,325	1,310,455	1,404,094	1,318,167	1,318,167
72710	TRANSPORTATION					
105	SUPERVISOR	43,340	42,611	42,611	42,611	42,611
142	MECHANICS	93,340	79,721	69,478	87,844	87,844
146	BUS DRIVERS	561,151	591,398	591,398	591,398	591,398
201	SOCIAL SECURITY	43,927	44,251	44,251	44,755	44,755
204	STATE RETIREMENT	22,504	21,017	19,500	22,412	22,412
206	LIFE INSURANCE	158	158	219	219	219
207	MEDICAL INSURANCE	27,106	26,419	27,512	27,512	27,512
212	EMPLOYER MEDICARE LIAB	10,273	10,349	10,349	10,467	10,467
313	CONTRACTS WITH PARENTS	0	1,000	1,000	1,000	1,000
340	MEDICAL/DENTAL SERVICES	2,820	3,500	3,500	3,500	3,500

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
355	TRAVEL	925	1,100	1,100	1,100	1,100
399	OTHER CONTRACTED SVCS	94,087	22,500	22,500	22,500	22,500
412	DIESEL FUEL	127,287	189,088	189,088	189,088	189,088
425	GASOLINE	23,002	20,000	20,000	20,000	20,000
433	LUBRICANTS	7,582	2,000	2,000	2,000	2,000
450	TIRE AND TUBES	23,287	17,290	17,290	17,290	17,290
453	VEHICLE PARTS	38,380	79,440	79,440	79,440	79,440
499	OTHER SUPP AND MATERIALS	30,018	2,000	2,000	2,000	2,000
511	VEHICLE/EQUIP INSURANCE	67,047	67,047	67,047	67,047	67,047
599	OTHER CHARGES	10,553	15,550	15,550	15,550	15,550
790	OTHER EQUIPMENT		0	0	0	0
	TOTAL TRANSPORTATION	1,226,787	1,236,439	1,225,833	1,247,733	1,247,733
73100	FOOD SERVICE					
189	OTHER WAGES AND SALARIES	49,843	50,487	60,038	62,182	62,182
201	SOCIAL SECURITY	2,700	3,130	3,357	3,855	3,855
204	STATE RETIREMENT	8,503	8,674	10,315	10,683	10,683
206	LIFE INSURANCE	53	53	75	75	75
207	MEDICAL INSURANCE	10,977	9,540	9,540	9,540	9,540
212	EMPLOYER MEDICARE LIAB	631	732	785	902	902
	TOTAL FOOD SERVICE	72,707	72,616	84,110	87,237	87,237
73300	COMMUNITY SERVICE					
105	SUPERVISOR	0	0	0	0	0
189	OTHER WAGES AND SALARIES	0	0	0	0	0
201	SOCIAL SECURITY	0	0	0	0	0
204	STATE RETIREMENT	0	0	0	0	0
206	LIFE INSURANCE	0	0	0	0	0
207	MEDICAL INSURANCE	0	0	0	0	0
212	EMPLOYER MEDICARE LIAB	0	0	0	0	0
355	TRAVEL	0	0	0	0	0
399	OTHER CONTRACTED SVCS	25,000	25,000	25,000	30,000	30,000
422	FOOD SUPPLIES	0	0	0	0	0
499	OTHER SUPP AND MATERIALS	0	0	0	0	0
509	REFUNDS	0	0	0	0	0
599	OTHER CHARGES	182	0	0	0	0
	TOTAL COMMUNITY SERVICE	25,182	25,000	25,000	30,000	30,000
73400	EARLY CHILDHOOD EDUCATION					
310	CONT. W/ OTHER PUBLIC AGENCY	929,698	925,849	922,453	922,453	922,453
	TOTAL EARLY CHILDHOOD EDUC	929,698	925,849	922,453	922,453	922,453
	TOTAL EDUCATION	47,801,279	49,777,111	49,567,938	50,148,921	50,148,921
	OTHER PROGRAMS					
	ON-BEHALF PMTS-OPEB	164,552	0	0	0	0
	TOTAL OTHER PROGRAMS	164,552	0	0	0	0
76100	REGULAR CAPITAL OUTLAY					
304	ARCHITECTS		0	0	0	0
707	BUILDING IMPROVEMENTS	4,628,065	0	400,000	0	0
799	OTHER CAPITAL OUTLAY		0	0	0	0
	TOTAL REGULAR CAPITAL OUTLAY	4,628,065	0	400,000	0	0
82330	TRANSFERS					
999	TRANSFER TO DEBT SERVICE	555,519	555,519	555,719	555,519	555,519
	TOTAL TRANSFERS	555,519	555,519	555,719	555,519	555,519
	DEBT SERVICE					
601	PRINCIPAL ON BONDS	0	0	0	0	0
603	INTEREST ON BONDS	0	0	0	0	0
699	OTHER DEBT SERVICE	728,845	0	276,803	236,473	236,473
	TOTAL DEBT SERVICE	728,845	0	276,803	236,473	236,473
	TOTAL EXPENDITURES	53,878,260	50,332,630	50,800,460	50,940,913	50,940,913

SCHOOL FOOD SERVICES

CLEVELAND CITY SCHOOLS						
FOOD SERVICES FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
43521	STUDENT LUNCHES	62,645	0	0	0	0
43522	ADULT LUNCHES	30,782	37,500	27,650	18,100	18,100
43523	INCOME FROM BREAKFAST	9,116	0	0	0	0
43525	ALA CARTE SALES	105,553	112,000	96,000	39,775	39,775
44110	INTEREST EARNED	840	500	500	500	500
46980	OTHER STATE GRANT	5,000	0	0	0	0
47111	CHARGES FOR SERVICES	1,750,682	237,667	237,667	223,491	223,491
47112	USDA COMMODITIES	233,279	958,000	1,013,742	1,081,830	1,081,830
47113	BREAKFAST	857,471	2,025,000	1,851,751	2,013,450	2,013,450
47114	GRANTS	67,706	58,000	61,813	58,000	58,000
39000	FUND BALANCE	0	117,350	287,260	414,174	414,174
	TOTAL REVENUES	3,123,074	3,546,017	3,576,383	3,849,320	3,849,320
EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
162	CLERICAL PERSONNEL	68,362	64,500	64,500	60,000	60,000
165	CAFETERIA PERSONNEL	1,144,318	1,200,500	1,196,750	1,183,500	1,183,500
196	IN SERVICE TRAINING	240	2,000	2,000	2,000	2,000
201	SOCIAL SECURITY	70,540	78,500	74,000	74,000	74,000
204	STATE RETIREMENT	139,471	159,000	159,000	166,675	166,675
206	LIFE INSURANCE	3,240	3,500	3,600	3,600	3,600
207	MEDICAL INSURANCE	229,243	240,000	249,250	256,500	256,500
210	UNEMPLOYMENT COMP	0	500	500	500	500
212	EMPLOYER MEDICARE LIAB	16,497	18,500	17,275	17,275	17,275
299	OTHER FRINGE BENEFITS	41,969	43,000	43,000	44,000	44,000
	Subtotal:	1,713,880	1,810,000	1,809,875	1,808,050	1,808,050
Operating Expenditures:						
307	COMMUNICATION	1,041	1,300	1,300	1,300	1,300
320	DUES AND MEMBERSHIPS	1,111	1,200	1,200	1,200	1,200
336	MAINTENANCE & REPAIR	49,493	40,000	36,000	40,000	40,000
354	TRANSPORTATION	1,638	3,000	3,000	3,000	3,000
355	TRAVEL	3,154	3,500	3,500	3,500	3,500
399	CONTRACTED SERVICES	19,103	19,000	19,000	972,986	972,986
422	FOOD SUPPLIES	1,079,607	1,246,300	1,246,300	695,088	695,088
435	OFFICE SUPPLIES	1,873	3,000	1,500	1,500	1,500
451	UNIFORMS	780	850	850	850	850
452	UTILITIES	0	0	0	0	0
457	IN SERVICE STAFF DEV.	0	1,000	1,000	1,000	1,000
469	USDA COMMODITIES	233,279	237,667	237,667	223,491	223,491
499	OTHER SUPPLIES	138,435	158,700	158,700	76,755	76,755
533	APPLICANT INVESTIGATION	334	500	775	600	600
710	EQUIPMENT	16,914	20,000	55,716	20,000	20,000
	Subtotal:	1,546,762	1,736,017	1,766,508	2,041,270	2,041,270
	TOTAL EXPENDITURES	3,260,642	3,546,017	3,576,383	3,849,320	3,849,320

Debt Service

The wise use of debt is essential to prudent financial planning and management. No city has adequate current revenues to purchase major capital improvements such as buildings, land, utility plants and extensions, and some large equipment. Therefore, it is essential that they borrow additional money to finance these items and pay for them over a period of years. The City Council must establish clear policies to assure that only the debt which is absolutely essential to the community is issued, that adequate revenues are budgeted and collected to make the debt service (principal and interest) payments, and that the City's credit rating of "AA" with Standard and Poor's Corporation and an "Aa3" rating from Moody's Investor Service is not adversely affected. The revenue bonds of Cleveland Utilities carry the same ratings. The City of Cleveland has established Debt Policies as part of its Financial Policies (See the Financial Policies under Tab V). There are no state statutes or City Charter requirements which limit the amount of general obligation debt. However, the city has followed a policy limiting outstanding general government and school debt (not including Cleveland Utilities' debt) to no more than ten (10%) percent of the assessed valuation of property, or \$128,816,665. The City currently has \$52,071,424 available for future projects. Cleveland has a diverse tax base as evidenced by the listing of Cleveland's principal taxpayers (See Appendices under Tab XIV). Since the assessed valuation averages about thirty (30%) percent of the appraised (fair market) valuation, this limits debt to about three (3%) percent of the appraised valuation of all property within the City. (See the estimated City's Legal Debt Margin also located behind Tab XIV).

The Debt Service Fund is used to pay all the general government debt service payments on general obligation bonds, capital outlay notes, or other debt instruments. The revenues are derived from the entity for which the debt was issued. A transfer from the General Fund pays for debt issued for the city departments. All debt issued by the city to fund new school construction is financed by transfers from the General Fund and the Schools General Fund. The State Street Aid Fund transfer finances several road projects and major street equipment.

Debt service payments for enterprise operations such as Cleveland Utilities' electric and water/wastewater systems are paid directly from the Electric and Water/Wastewater funds of Cleveland Utilities respectively. This is accounted for using full accrual accounting.

The city uses "double-barrel" bonds to finance the debt of Cleveland Utilities (CU). This means that the city issues general obligation bonds, which pledge the full faith and credit (taxing authority) of the city in addition to the revenues of either the Water/Wastewater Fund or the Electric Fund of Cleveland Utilities. Bonds, which pledge the city's taxing authority, are usually sold at a lower interest rate than revenue bonds, which pledge only the revenues from the particular enterprise fund. This saves the city ratepayers on interest costs. However, even though the taxing authority of the city has been pledged for repayment if necessary, the city and CU make sure that the utility rates are always adequate to cover the debt service payments. Therefore, the utility debt should have no effect on the city's general revenues and operations.

CU receives no subsidy from the city and is supported solely from its fees and charges. The city's General Fund also receives no subsidies from CU, with the only revenue being a required In Lieu of Tax Payment from their water and wastewater divisions and a tax equivalency payment from their electric division.

At June 30, 2020, the City of Cleveland had total bonded debt outstanding of \$160,264,536. Of this amount, \$53,217,000 comprises debt backed solely by the full faith and credit of the city. The city also issues bonds secured by specified revenue sources (i.e. revenue bonds); however, in the event of default, the full faith and credit of the city are irrevocably pledged. The city had \$36,025,000 in revenue bonds outstanding at the end of the fiscal year. The city also finances capital projects through loans from bond proceeds issued various agencies in Tennessee, including \$21,253,921 for city general projects and \$33,912,191 for Cleveland Utilities. The city also has a capital leases for energy upgrades, computers and lighting for the City Schools and mowing equipment for the recreation department in the amount of \$8,103,790.

General Government and School Debt

Because Cleveland Utilities' debt has no effect on the City's general revenues, the discussion of debt will be separated into General Government and School Debt, and Cleveland Utilities Debt. This section first will list the outstanding bond issues and capital outlay notes for general government and school purposes along with individual debt service schedules. (Capital outlay notes are similar to bonds, with a shorter duration.)

Outstanding Bond Issues

2015 Refunding Bonds:

In May 2015, the city refinanced the 2005 Series to take advantage of the low variable rate offered to the city. \$8,470,520 of the bonds was refunded to a 2.80% net interest cost to the City. The fixed rate loan will mature June 1, 2024.

2016 Refunding Bonds:

In July 2015, the city refinanced the 2007-A Series to take advantage of the low variable rate offered to the city. \$4,587,360 of the bonds was refunded to a 3.14% net interest cost to the City. The fixed rate loan will mature June 1, 2037.

2019 Refunding Bonds:

In March 2019, the city refinanced the 2009C & 2009D Refunding Bonds, 2014 Refunding Bonds and 2014 TMBF Note. The city did a competitive bid process and awarded the bonds to Hutchinson, Shockey, Erley & Co. The fixed rate loan will mature June 30, 2034.

2018 Candy's Creek Elementary School:

In July 2018, the City Council approved the issuance of \$9,885,000 for the construction cost of the new Candy Creek Elementary School on Georgetown Road. The city did a competitive bid process and awarded the bonds to 1st Tennessee Financial Corp. The remaining cost will come from the county as they borrow funds for their new middle school. This note is for 20 years and will mature December 2037.

Outstanding Capital Outlay Notes and Long-Term Variable Rate Notes:

2008 TMBF (County Portion):

In 2007, the city borrowed \$1,812,700 in general obligation notes from the Public Building Authority of the City of Clarksville, Tennessee. Proceeds of this loan are being used to repay Bradley County's portion of the Cleveland/Bradley Public Library addition. The variable rate loan will mature June 1, 2028.

2009 Qualified School Construction Bond-QSCB:

In 2010, the City approved borrowing funds from the State of Tennessee through the Qualified School Construction Bond Program. These bonds were issued by the State of Tennessee and were used to pay for a portion of the Science Wing Addition at Cleveland High School. The debt service payments are made by the Cleveland City School System.

2012 TMBF Notes:

In January 2012, the city approved borrowing \$1,006,000 through the Tennessee Municipal Bond Fund (TMBF) to be used for road improvements on Durkee Road, Benton Pike and Michigan Avenue Road because of the relocation of the Whirlpool facility. The variable rate loan will mature May 2027.

In 2012, the city borrowed \$1,710,200 through the TMBF to be used for constructing the two local interstate connectors on APD 40 near Exit 20 on I-75. The debt service payments are being made by the Cleveland City School System based upon an agreement between the City and the school system for repayment of the Arnold Elementary School Renovation Project. The variable rate loan will mature April 2032.

Also, in 2012, the city authorized the variable rate note of \$1,509,000 for constructing a terminal building at the new jetport. Proceeds of this loan are to be repaid by donated funds for the terminal building. The variable rate loan will mature May 2027.

2012 TMBF Note:

In December 2012, the City Council approved the issuance of \$6,000,000 for the purchase of property for an industrial park to be named Spring Branch Industrial Park located off Exit 20. This is a jointly funded venture with Bradley County and Cleveland Utilities. This note is for 15 years and will mature May 2028.

2015 TMBF Note:

In August 2015, the City Council approved the issuance of \$5,734,200 for constructing the Raider Arena at the Cleveland High School. This note is for 20 years and will mature May 2035.

2016 TMBF Note:

In February 2016, the City Council approved the issuance of \$1,000,000 for constructing an additional twenty hangars at the Cleveland Regional Jetport. This note is for 20 years and will mature May 2036.

2016 TMBF Note:

In September 2016, the City Council approved the issuance of \$5,200,000 for the city's share of the firehall #6, the purchase of #6 fire apparatus, the implementation of a new computer system, email and GIS systems, the purchase of a police command post vehicle, the improvements to the Tinsley Park Tennis Courts, and the paving of Tinsley Park and the Soccer Complex. This note is for 20 years and will mature September 2036.

2017 TMBF Note:

In August 2017, the City Council approved the issuance of \$3,000,000 for building infrastructure at the Spring Branch Industrial Park located off Exit 20. This note is for 20 years and will mature August 2037.

2018 Energy System Group (ESG):

The goal of the Energy System Group (ESG) project is to reduce energy and operational costs and to enhance the quality of the learning environment. The following projects have been approved: LED lighting/Occupancy Sensors/Switching Upgrades, Control System replacements and integrations, Electric & Water Sub Metering, Water Conservation, Gym Destratification Fans (five gyms), Ross HVAC replacement, Yates HVAC replacement, CHAS East Wing Outside Air Addition, Denning Pool Upgrades, Denning RTU replacements, Stuart Boilers/Ducting Upgrades/Kitchen High Water Heater. The debt service payments are made by the Cleveland City School System and the note is for 20 years and will mature February 2038.

SUMMARY	FY2019 Actual	FY2020 Original	FY2020 Amended	FY2021 Adopted	Percentage Change
REVENUES					
INTEREST	\$187,087	\$5,000	\$100,000	\$75,000	-25.0%
INTERGOVERNMENTAL	\$116,222	\$146,100	\$146,100	\$146,400	0.2%
TRANSFERS	\$8,687,641	\$6,932,181	\$9,436,865	\$9,548,297	1.2%
PROCEEDS OF BONDS	\$40,431,684	\$0	\$0	\$0	0.0%
MISCELLANEOUS	\$0	\$0	\$0	\$0	0.0%
Total Revenues	\$49,422,634	\$7,083,281	\$9,682,965	\$9,769,697	0.9%
EXPENDITURES					
DEBT SERVICE - PRINCIPAL PAYMENTS	\$4,981,000	\$4,370,000	\$6,355,135	\$7,095,000	11.6%
DEBT SERVICE - INTEREST PAYMENTS	\$2,467,525	\$3,146,126	\$3,845,623	\$3,156,341	-17.9%
PAYMENT TO ESCROW AGENT	\$40,109,699	\$0	\$0	\$0	0.0%
BOND PAYING AGENTS FEES	\$256,558	\$5,000	\$5,000	\$5,000	0.0%
Total Expenditures	\$47,814,782	\$7,521,126	\$10,205,758	\$10,256,341	0.5%
NET INCOME	\$1,607,852	-\$437,845	-\$522,793	-\$486,644	-6.9%
BEGINNING FUND BALANCE	\$5,229,572	\$6,837,424	\$6,837,424	\$6,314,631	-7.6%
ENDING FUND BALANCE	\$6,837,424	\$6,399,579	\$6,314,631	\$5,827,987	-7.7%

City of Cleveland, Tennessee
 General Obligation Notes, Series 2015-Refunding Bond
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	1,006,000.00	2.80	119,728.00	1,125,728.00	1,125,728.00
FY 2022	1,056,000.00	2.80	91,560.00	1,147,560.00	1,147,560.00
FY 2023	1,081,000.00	2.80	61,992.00	1,142,992.00	1,142,992.00
FY 2024	1,133,000.00	2.80	31,724.00	1,164,724.00	1,164,724.00
	<u>4,276,000.00</u>		<u>305,004.00</u>	<u>4,581,004.00</u>	<u>4,581,004.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2016-Refunding Bond
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	329,000.00	3.14	106,477.40	435,477.40	435,477.40
FY 2022	343,000.00	3.14	96,146.80	439,146.80	439,146.80
FY 2023	358,000.00	3.14	85,376.60	443,376.60	443,376.60
FY 2024	363,000.00	3.14	74,135.40	437,135.40	437,135.40
FY 2025	383,000.00	3.14	62,737.20	445,737.20	445,737.20
FY 2026	390,000.00	3.14	50,711.00	440,711.00	440,711.00
FY 2027	415,000.00	3.14	38,465.00	453,465.00	453,465.00
FY 2028	80,000.00	3.14	25,434.00	105,434.00	105,434.00
FY 2029	85,000.00	3.14	22,922.00	107,922.00	107,922.00
FY 2030	85,000.00	3.14	20,253.00	105,253.00	105,253.00
FY 2031	85,000.00	3.14	17,584.00	102,584.00	102,584.00
FY 2032	90,000.00	3.14	14,915.00	104,915.00	104,915.00
FY 2033	90,000.00	3.14	12,089.00	102,089.00	102,089.00
FY 2034	95,000.00	3.14	9,263.00	104,263.00	104,263.00
FY 2035	100,000.00	3.14	6,280.00	106,280.00	106,280.00
FY 2036	100,000.00	3.14	3,140.00	103,140.00	103,140.00
	<u>3,391,000.00</u>		<u>645,929.40</u>	<u>4,036,929.40</u>	<u>4,036,929.40</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2019 Refunding - City
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	1,760,000	5.00	1,499,938	3,259,937.50	3,259,937.50
FY 2022	1,805,000	5.00	1,410,813	3,215,812.50	3,215,812.50
FY 2023	1,835,000	2.00	1,347,338	3,182,337.50	3,182,337.50
FY 2024	1,880,000	5.00	1,281,988	3,161,987.50	3,161,987.50
FY 2025	3,165,000	5.00	1,155,863	4,320,862.50	4,320,862.50
FY 2026	3,265,000	5.00	995,113	4,260,112.50	4,260,112.50
FY 2027	3,755,000	5.00	819,613	4,574,612.50	4,574,612.50
FY 2028	3,735,000	5.00	632,363	4,367,362.50	4,367,362.50
FY 2029	4,205,000	5.00	433,863	4,638,862.50	4,638,862.50
FY 2030	3,990,000	5.00	228,988	4,218,987.50	4,218,987.50
FY 2031	3,195,000	3.25	77,319	3,272,318.75	3,272,318.75
FY 2032	240,000	3.25	21,500	261,500.00	261,500.00
FY 2033	245,000	4.00	12,700	257,700.00	257,700.00
FY 2034	260,000	3.00	3,900	263,900.00	263,900.00
	<u>33,335,000.00</u>		<u>9,921,293.75</u>	<u>43,256,293.75</u>	<u>43,256,293.75</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2018-Candys Creek Elem School
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	365,000	3.00	331,638	696,638.00	696,638.00
FY 2022	375,000	3.00	320,688	695,688.00	695,688.00
FY 2023	390,000	3.00	309,438	699,438.00	699,438.00
FY 2024	400,000	3.00	297,738	697,738.00	697,738.00
FY 2025	410,000	3.00	285,738	695,738.00	695,738.00
FY 2026	425,000	5.00	273,438	698,438.00	698,438.00
FY 2027	445,000	5.00	252,188	697,188.00	697,188.00
FY 2028	470,000	5.00	229,937	699,937.00	699,937.00
FY 2029	490,000	5.00	206,437	696,437.00	696,437.00
FY 2030	515,000	4.00	181,937	696,937.00	696,937.00
FY 2031	535,000	4.00	161,337	696,337.00	696,337.00
FY 2032	560,000	4.00	139,937	699,937.00	699,937.00
FY 2033	580,000	3.00	117,537	697,537.00	697,537.00
FY 2034	595,000	3.00	100,137	695,137.00	695,137.00
FY 2035	615,000	3.125	82,287	697,287.00	697,287.00
FY 2036	635,000	3.125	63,069	698,069.00	698,069.00
FY 2037	655,000	3.25	43,225	698,225.00	698,225.00
FY 2038	675,000	3.25	21,937	696,937.00	696,937.00
	<u>9,135,000.00</u>		<u>3,418,643.00</u>	<u>12,553,643.00</u>	<u>12,553,643.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2008-TMBF (County's Portion)
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
5/25/2021	99,000.00	5.00	47,400.00	146,400.00	146,400.00
5/25/2022	104,000.00	5.00	42,450.00	146,450.00	146,450.00
5/25/2023	109,000.00	5.00	37,250.00	146,250.00	146,250.00
5/25/2024	115,000.00	5.00	31,800.00	146,800.00	146,800.00
5/25/2025	121,000.00	5.00	26,050.00	147,050.00	147,050.00
5/25/2026	127,000.00	5.00	20,000.00	147,000.00	147,000.00
5/25/2027	133,000.00	5.00	13,650.00	146,650.00	146,650.00
5/25/2028	140,000.00	5.00	7,000.00	147,000.00	147,000.00
	<u>948,000.00</u>		<u>225,600.00</u>	<u>1,173,600.00</u>	<u>1,173,600.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2009-QSCB (School's Portion)
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2022	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2023	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2024	259,578.00	1.50	67,184.00	326,762.00	326,762.00
FY 2025	259,578.00	1.50	67,184.00	326,762.00	326,762.00
FY 2026	285,130.00	1.50	67,184.00	352,314.00	352,314.00
FY 2027	24,472.00	1.50	6,292.00	30,764.00	30,764.00
	<u>1,607,489.00</u>		<u>409,396.00</u>	<u>2,016,885.00</u>	<u>2,016,885.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2012-Durkee Road
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	69,000.00	4.00	21,720.00	90,720.00	90,720.00
FY 2022	72,000.00	4.00	18,960.00	90,960.00	90,960.00
FY 2023	74,000.00	4.00	16,080.00	90,080.00	90,080.00
FY 2024	77,000.00	4.00	13,120.00	90,120.00	90,120.00
FY 2025	80,000.00	4.00	10,040.00	90,040.00	90,040.00
FY 2026	84,000.00	4.00	6,840.00	90,840.00	90,840.00
FY 2027	87,000.00	4.00	3,480.00	90,480.00	90,480.00
	<u>543,000.00</u>		<u>90,240.00</u>	<u>633,240.00</u>	<u>633,240.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2012-LIC
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	82,000.00	2.13	23,834.70	105,834.70	105,834.70
FY 2022	84,000.00	2.13	22,088.10	106,088.10	106,088.10
FY 2023	86,000.00	2.13	20,298.90	106,298.90	106,298.90
FY 2024	88,000.00	2.13	18,467.10	106,467.10	106,467.10
FY 2025	90,000.00	2.13	16,592.70	106,592.70	106,592.70
FY 2026	92,000.00	2.13	14,675.70	106,675.70	106,675.70
FY 2027	94,000.00	2.13	12,716.10	106,716.10	106,716.10
FY 2028	96,000.00	2.13	10,713.90	106,713.90	106,713.90
FY 2029	98,000.00	2.13	8,669.10	106,669.10	106,669.10
FY 2030	101,000.00	2.13	6,581.70	107,581.70	107,581.70
FY 2031	103,000.00	2.13	4,430.40	107,430.40	107,430.40
FY 2032	105,000.00	2.13	2,236.50	107,236.50	107,236.50
	<u>1,119,000.00</u>		<u>161,304.90</u>	<u>1,280,304.90</u>	<u>1,280,304.90</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2012-Airport
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	103,000.00	4.00	32,600.00	135,600.00	135,600.00
FY 2022	107,000.00	4.00	28,480.00	135,480.00	135,480.00
FY 2023	112,000.00	4.00	24,200.00	136,200.00	136,200.00
FY 2024	116,000.00	4.00	19,720.00	135,720.00	135,720.00
FY 2025	121,000.00	4.00	15,080.00	136,080.00	136,080.00
FY 2026	125,000.00	4.00	10,240.00	135,240.00	135,240.00
FY 2027	131,000.00	4.00	5,240.00	136,240.00	136,240.00
	<u>815,000.00</u>		<u>135,560.00</u>	<u>950,560.00</u>	<u>950,560.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2012-Spring Branch Industrial Park
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	394,000.00	4.00	145,280.00	539,280.00	539,280.00
FY 2022	410,000.00	4.00	129,520.00	539,520.00	539,520.00
FY 2023	426,000.00	4.00	113,120.00	539,120.00	539,120.00
FY 2024	443,000.00	4.00	96,080.00	539,080.00	539,080.00
FY 2025	461,000.00	4.00	78,360.00	539,360.00	539,360.00
FY 2026	480,000.00	4.00	59,920.00	539,920.00	539,920.00
FY 2027	499,000.00	4.00	40,720.00	539,720.00	539,720.00
FY 2028	519,000.00	4.00	20,760.00	539,760.00	539,760.00
	<u>3,632,000.00</u>		<u>683,760.00</u>	<u>4,315,760.00</u>	<u>4,315,760.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2015-Raider Arena
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	285,000	3.00	138,840	423,840.00	423,840.00
FY 2022	288,000	3.00	130,290	418,290.00	418,290.00
FY 2023	291,000	3.00	121,650	412,650.00	412,650.00
FY 2024	295,000	3.00	112,920	407,920.00	407,920.00
FY 2025	298,000	3.00	104,070	402,070.00	402,070.00
FY 2026	301,000	3.00	95,130	396,130.00	396,130.00
FY 2027	305,000	3.00	86,100	391,100.00	391,100.00
FY 2028	308,000	3.00	76,950	384,950.00	384,950.00
FY 2029	312,000	3.00	67,710	379,710.00	379,710.00
FY 2030	315,000	3.00	58,350	373,350.00	373,350.00
FY 2031	319,000	3.00	48,900	367,900.00	367,900.00
FY 2032	322,000	3.00	39,330	361,330.00	361,330.00
FY 2033	326,000	3.00	29,670	355,670.00	355,670.00
FY 2034	330,000	3.00	19,890	349,890.00	349,890.00
FY 2035	333,000	3.00	9,990	342,990.00	342,990.00
	<u>4,628,000.00</u>		<u>1,139,790.00</u>	<u>5,767,790.00</u>	<u>5,767,790.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2016-Jetport Hangars
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	48,000.00	3.00	25,830.00	73,830.00	73,830.00
FY 2022	49,000.00	3.00	24,390.00	73,390.00	73,390.00
FY 2023	49,000.00	3.00	22,920.00	71,920.00	71,920.00
FY 2024	50,000.00	3.00	21,450.00	71,450.00	71,450.00
FY 2025	51,000.00	3.00	19,950.00	70,950.00	70,950.00
FY 2026	52,000.00	3.00	18,420.00	70,420.00	70,420.00
FY 2027	52,000.00	3.00	16,860.00	68,860.00	68,860.00
FY 2028	53,000.00	3.00	15,300.00	68,300.00	68,300.00
FY 2029	54,000.00	3.00	13,710.00	67,710.00	67,710.00
FY 2030	55,000.00	3.00	12,090.00	67,090.00	67,090.00
FY 2031	56,000.00	3.00	10,440.00	66,440.00	66,440.00
FY 2032	57,000.00	3.00	8,760.00	65,760.00	65,760.00
FY 2033	58,000.00	3.00	7,050.00	65,050.00	65,050.00
FY 2034	58,000.00	3.00	5,310.00	63,310.00	63,310.00
FY 2035	59,000.00	3.00	3,570.00	62,570.00	62,570.00
FY 2036	60,000.00	3.00	1,800.00	61,800.00	61,800.00
	<u>861,000.00</u>		<u>227,850.00</u>	<u>1,088,850.00</u>	<u>1,088,850.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2016-City Projects
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	222,000	2.35	105,022	327,021.50	327,021.50
FY 2022	227,000	2.35	99,746	326,745.75	326,745.75
FY 2023	233,000	2.35	94,341	327,340.75	327,340.75
FY 2024	238,000	2.35	88,807	326,806.50	326,806.50
FY 2025	244,000	2.35	83,143	327,143.00	327,143.00
FY 2026	250,000	2.35	77,339	327,338.50	327,338.50
FY 2027	256,000	2.35	71,393	327,393.00	327,393.00
FY 2028	261,000	2.35	65,318	326,318.25	326,318.25
FY 2029	268,000	2.35	59,103	327,102.50	327,102.50
FY 2030	274,000	2.35	52,734	326,734.00	326,734.00
FY 2031	280,000	2.35	46,225	326,224.50	326,224.50
FY 2032	287,000	2.35	39,562	326,562.25	326,562.25
FY 2033	294,000	2.35	32,736	326,735.50	326,735.50
FY 2034	301,000	2.35	25,744	326,744.25	326,744.25
FY 2035	308,000	2.35	18,589	326,588.50	326,588.50
FY 2036	315,000	2.35	11,268	326,268.25	326,268.25
FY 2037	322,000	2.35	3,784	325,783.50	325,783.50
	<u>4,580,000.00</u>		<u>974,850.50</u>	<u>5,554,850.50</u>	<u>5,554,850.50</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2017-Spring Branch
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	110,000	3.89	106,469	216,469.30	216,469.30
FY 2022	114,000	3.89	102,113	216,112.50	216,112.50
FY 2023	119,000	3.89	97,581	216,580.65	216,580.65
FY 2024	123,000	3.89	92,874	215,873.75	215,873.75
FY 2025	128,000	3.89	87,992	215,991.80	215,991.80
FY 2026	133,000	3.89	82,915	215,915.35	215,915.35
FY 2027	138,000	3.89	77,644	215,644.40	215,644.40
FY 2028	144,000	3.89	72,160	216,159.50	216,159.50
FY 2029	149,000	3.89	66,461	215,460.65	215,460.65
FY 2030	155,000	3.89	60,548	215,547.85	215,547.85
FY 2031	161,000	3.89	54,402	215,401.65	215,401.65
FY 2032	167,000	3.89	48,022	215,022.05	215,022.05
FY 2033	174,000	3.89	41,390	215,389.60	215,389.60
FY 2034	181,000	3.89	34,485	215,484.85	215,484.85
FY 2035	188,000	3.89	27,308	215,307.80	215,307.80
FY 2036	195,000	3.89	19,858	214,858.45	214,858.45
FY 2037	203,000	3.89	12,117	215,117.35	215,117.35
FY 2038	210,000	3.89	4,085	214,084.50	214,084.50
	<u>2,792,000.00</u>		<u>1,088,422.00</u>	<u>3,880,422.00</u>	<u>3,880,422.00</u>

City of Cleveland, Tennessee
 Energy System Group (ESG)
 Equipment Leasing/ Facility Improvements-(School's Portion)
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2021	320,536.52	3.154%	240,029.60	560,566.12	560,566.12
FY 2022	330,646.24	3.154%	229,919.88	560,566.12	560,566.12
FY 2023	341,074.83	3.154%	219,491.29	560,566.12	560,566.12
FY 2024	351,832.33	3.154%	208,733.79	560,566.12	560,566.12
FY 2025	362,929.12	3.154%	197,637.00	560,566.12	560,566.12
FY 2026	374,375.90	3.154%	186,190.22	560,566.12	560,566.12
FY 2027	386,183.72	3.154%	174,382.40	560,566.12	560,566.12
FY 2028	398,363.96	3.154%	162,202.16	560,566.12	560,566.12
FY 2029	410,928.36	3.154%	149,637.76	560,566.12	560,566.12
FY 2030	423,889.04	3.154%	136,677.08	560,566.12	560,566.12
FY 2031	437,258.50	3.154%	123,307.62	560,566.12	560,566.12
FY 2032	451,049.63	3.154%	109,516.49	560,566.12	560,566.12
FY 2033	465,275.74	3.154%	95,290.38	560,566.12	560,566.12
FY 2034	479,950.53	3.154%	80,615.59	560,566.12	560,566.12
FY 2035	495,088.17	3.154%	65,477.95	560,566.12	560,566.12
FY 2036	510,703.25	3.154%	49,862.87	560,566.12	560,566.12
FY 2037	526,810.84	3.154%	33,755.28	560,566.12	560,566.12
FY 2038	543,426.45	3.154%	17,139.67	560,566.12	560,566.12
	<u>7,610,323.13</u>		<u>2,479,867.03</u>	<u>10,090,190.16</u>	<u>10,090,190.16</u>

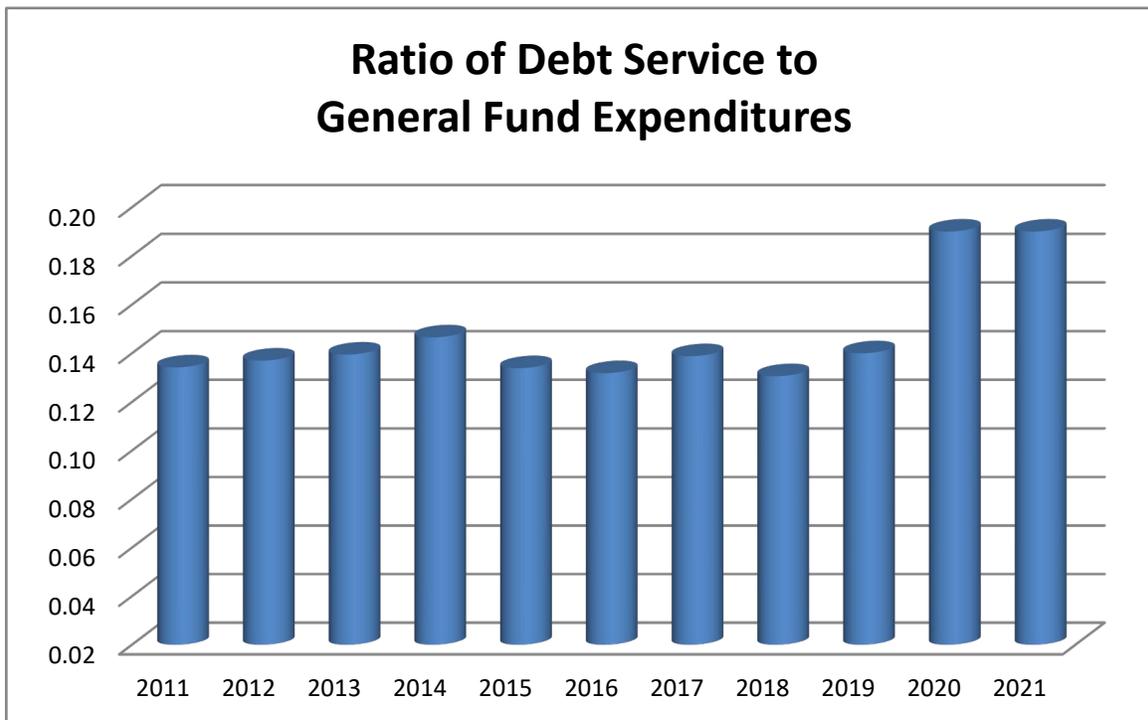
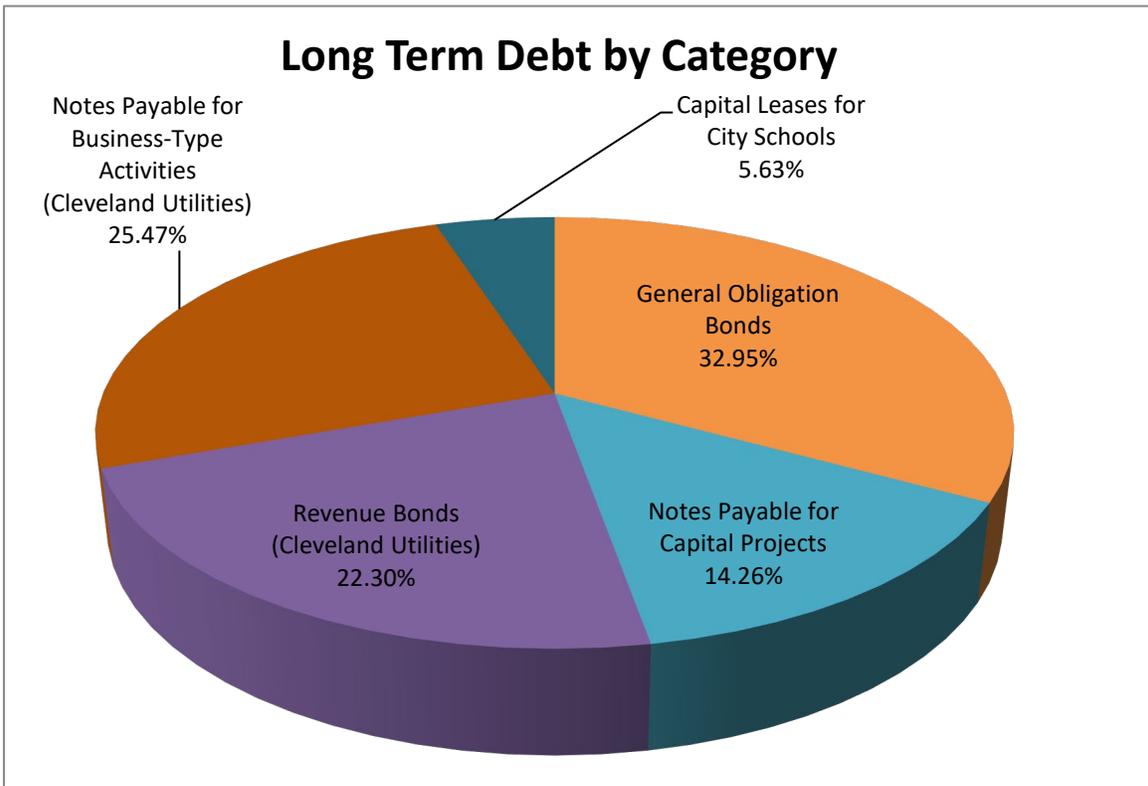
CITY OF CLEVELAND, TENNESSEE

Existing/Proposed Long-term Bonded Debt Payment Schedule as of 6/30/2019

Fiscal Year	Existing Debt Principal	New Debt Principal	Total Principal	Future Debt Principal	Grand Total Principal
2021	5,452,114	0	5,452,114	0	5,452,114
2022	5,624,223	0	5,624,223	0	5,624,223
2023	5,763,652	0	5,763,652	0	5,763,652
2024	5,932,410	0	5,932,410	0	5,932,410
2025	6,174,507	0	6,174,507	0	6,174,507
2026	6,383,506	0	6,383,506	0	6,383,506
2027	6,720,656	0	6,720,656	0	6,720,656
2028	6,204,364	0	6,204,364	0	6,204,364
2029	6,071,928	0	6,071,928	0	6,071,928
2030	5,913,889	0	5,913,889	0	5,913,889
2031	5,171,259	0	5,171,259	0	5,171,259
2032	2,279,050	0	2,279,050	0	2,279,050
2033	2,232,276	0	2,232,276	0	2,232,276
2034	2,299,951	0	2,299,951	0	2,299,951
2035	2,098,088	0	2,098,088	0	2,098,088
2036	1,815,703	0	1,815,703	0	1,815,703
2037	1,706,811	0	1,706,811	0	1,706,811
2038	1,428,426	0	1,428,426	0	1,428,426
	<u>79,272,812</u>	<u>0</u>	<u>79,272,812</u>	<u>0</u>	<u>79,272,812</u>

CITY OF CLEVELAND						
FUND #210 - DEBT SERVICE						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
36110	INTEREST INCOME	187,087	5,000	100,000	5,000	75,000
36810	TRANS-GENERAL FUND	6,249,504	5,749,504	5,749,504	6,160,225	5,760,225
36820	TRANS-STATE STREET AID	440,618	447,145	447,145	449,878	449,878
36827	TRANS-SPRING BRANCH FUND	1,442,000	0	0	0	0
36972	BRADLEY COUNTY PYMT-LIBRARY	116,222	146,100	146,100	146,400	146,400
36973	TRANS-CITY SCHOOLS-CHS/CMS	194,700	194,700	194,700	194,700	194,700
36976	TRANS-CITY SCHOOLS FOR GEOTHERMAL	360,819	361,019	361,019	360,819	360,819
36978	TRANS-CLEVE UTILITIES FOR SPRING BRANCH	0	179,813	0	0	0
36979	TRANS-CLEVE UTILITIES 2019 REFUNDING	0	0	2,684,497	2,782,675	2,782,675
36980	PROCEEDS OF REFUNDING BONDS	40,431,684	0	0	0	0
36990	MISCELLANEOUS REVENUE	0	0	0	0	0
	TOTAL REVENUES	49,422,634	7,083,281	9,682,965	10,099,697	9,769,697
EXPENDITURES						
DEPARTMENT #49000						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Debt service - principal payments:						
611	PRINCIPAL PAYMENT-LEASE EQUIPMENT	0	0	0	23,115	23,115
612	PAYMENT TO REGIONS BANK	0	0			
613	CLOSING COST EXPENSES 19 REFUNDING	0	0	0	0	0
614	WIRE TO REGIONS BANK	0	0	0	0	0
615	REFUNDING BONDS ESCROW	40,109,699	0	0	0	0
627	2008 TMBF SERIES-LIB COUNTY	90,000	94,000	94,000	99,000	99,000
629	SERIES 2009 C-REFUNDING	25,000	0	0	0	0
630	SERIES 2009 D-REFUNDING	910,000	0	0	0	0
633	SERIES 2012 DURKEE ROAD	64,000	66,000	66,135	69,000	69,000
634	SERIES 2012 AIRPORT-TERMINAL BLDG.	95,000	99,000	99,000	103,000	103,000
635	SERIES 2012 SPRING BRANCH IND PK	365,000	379,000	379,000	394,000	394,000
636	SERIES 2014 AIRPORT	185,000	0	0	0	0
637	SERIES 2014 REFUNDING	979,000	0	0	0	0
638	SERIES 2015 REFUNDING	931,000	966,000	966,000	1,006,000	1,006,000
639	SERIES 2015 CHS RAIDER ARENA	278,000	282,000	282,000	285,000	285,000
640	SERIES 2016 JETPORT HANGARS	46,000	47,000	47,000	48,000	48,000
641	SERIES 2016 B-REFUNDING (2007A)	304,000	314,000	314,000	329,000	329,000
642	SERIES 2016-\$5.2M	212,000	217,000	217,000	222,000	222,000
643	SERIES 2018-NEW ELEM SCHOOL	395,000	355,000	355,000	365,000	365,000
644	SERIES 2017-SPRING BRANCH IND PK	102,000	106,000	106,000	110,000	110,000
645	SERIES 2019 REFUNDING	0	1,445,000	3,430,000	4,065,000	4,065,000
	Subtotal:	45,090,699	4,370,000	6,355,135	7,095,000	7,095,000
Debt service - interest payments:						
631	INT PYMT-LEASE EQUIPMENT	0	0	0	1,764	1,764
653	INT PYMT-2008 TMBF-LIB COUNTY	26,222	52,100	52,100	47,400	47,400
657	INT PYMT-SERIES 2009C-REFUNDING	572,781	0	0	0	0
658	INT PYMT-SERIES 2009D-REFUNDING	151,775	0	0	0	0
661	INT PYMT-SERIES 2012 DURKEE RD	13,905	24,360	24,360	17,680	17,680
662	INT PYMT-SERIES 2012 SPRING BRANCH	111,500	160,440	160,440	145,280	145,280
663	INT PYMT-SERIES 2012 AIRPORT-TERM BLDG.	23,606	36,560	36,560	32,600	32,600

EXPENDITURES						
DEPARTMENT #49000						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Debt service - interest payments:						
664	INT PYMT-SERIES 2014 AIRPORT	310,283	0	0	0	0
665	INT PYMT-SERIES 2014 REFUNDING	310,283	0	0	0	0
666	INT PYMT-SERIES 2015 REFUNDING	172,844	146,776	146,776	119,728	119,728
667	INT PYMT-SERIES 2015 CHS RAIDER ARENA	131,967	147,300	147,300	138,840	138,840
668	INT PYMT-SERIES 2016 JETPORT HANGARS	17,216	27,240	27,240	25,830	25,830
669	INT PYMT-SERIES 2015 B-REFUNDING (2007A)	125,883	116,337	116,337	106,477	106,477
670	INT PYMT-SERIES 2016-\$5.2M	82,543	110,180	110,180	105,022	105,022
671	INT PYMT-SERIES 2018-NEW ELEM SCHOOL	302,001	342,288	342,288	331,638	331,638
672	INT PYMT-SERIES 2017-SPRING BRANCH	114,716	110,671	110,671	106,469	106,469
673	INT PYMT-SERIES 2019 REFUNDING	0	1,871,874	2,571,371	1,977,613	1,977,613
Subtotal:		2,467,525	3,146,126	3,845,623	3,156,341	3,156,341
Operating expenditures:						
691	BOND PAYING AGENTS FEES	3,000	5,000	5,000	5,000	5,000
693	ISSUANCE COST/REFUNDING BONDS	253,558	0	0	0	0
Subtotal:		256,558	5,000	5,000	5,000	5,000
	TOTAL EXPENDITURES	47,814,782	7,521,126	10,205,758	10,256,341	10,256,341



Cleveland Utilities Debt

Outstanding Issues Projected

As of June 30, 2020, the following represents all bonds/loans payable as well as a State Revolving Loan Fund.

<u>Description Bond Issues</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
(1) 2010 Series Revenue and Tax Issue (BAB)	3,900,000	1,530,000	0
(2) 2014 Series Revenue and Tax Refunding Issue	0	436,923	3,823,077
(3) 2016B Series Revenue and Tax Refunding Issue	797,798	2,660,836	3,286,366
(4) 2018B Series Revenue and Tax Refunding Issue	2,385,000	3,335,000	0
(5) 2019 Series Revenue and Tax Refunding Issue	2,105,000	5,875,000	3,905,000
Total Bonds Payable	<u>9,187,798</u>	<u>13,837,759</u>	<u>11,014,443</u>

<u>Description Loan Issues</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
(6) State Revolving Loan	0	0	394,983
(7) 2012 TMBF Loan		2,250,000	0
(8) 2012 TMBF Spring Branch Industrial Park	1,194,001	0	0
(9) 2014 TMBF - EL	2,537,500	0	0
(10) 2014 TMBF _WT	0	1,925,000	0
(11) 2014 SRF DG2 14-151 - WT	0	1,593,114	0
(12) 2015 SRF CG4 15-349 WT	0	1,909,860	0
(13) 2015 TMBF - EL	2,121,000	0	0
(14) 2015 TMBF - WT	0	2,314,000	0
(15) State Revolving Loan CWO 13-319 - SW	0	0	1,167,196
(16) State Revolving Loan CWO 13-320 - SW	0	0	7,619,686
(17) 2016 SRF DWF 16-172	0	2,528,272	0
(18) 2017 SRF CG3 17-379	0	88,669	0
(19) 2017 SRF DW6 17-192	0	755,898	0
(20) 2017 SRF DWF 17-193	0	183,848	0
(21) 2018 SRF DWF 18-205	0	404,696	0
(22) 2018 CW6 18-415	0	0	922,096
(23) 2018 18-416	0	0	346,644
(24) 2018 18-417	0	0	410,196
Total Loans Payable	<u>5,852,501</u>	<u>13,953,357</u>	<u>10,860,801</u>
Total Bonds & Loans Payable	<u>15,040,299</u>	<u>27,791,116</u>	<u>21,875,244</u>

Pertinent information on each issue follows:

(1) Issue Date:	12/15/2010
Amount:	8,750,000
Maturity:	6/1/2031
Average Rate:	3.03
Purpose:	To fund capital improvements as detailed below:
	Electric 6,500,000
	Water 2,250,000

(2) Issue Date: 3/18/2014
Amount: 8,835,000
Maturity: 9/1/2028
Average Rate: 3.45
Purpose: To refinance 2004 Refunding Water and Sewer Revenue and Tax Bonds
Water 804,615
Sewer 8,030,385

(3) Issue Date: 5/27/2016
Amount: 7,484,640
Maturity: 6/1/2036
Average Rate: 3.14
Purpose: To refinance 2007B Electric, Water and Sewer Revenue and Tax Bonds
Electric 885,283
Water 2,952,616
Sewer 3,646,741

(4) Issue Date: 12/7/2018
Amount: 5,720,000
Maturity: 6/1/2039
Average Rate: 4.11
Purpose: To fund capital improvements as detailed below:
Electric 2,385,000
Water 3,335,000

(5) Issue Date: 3/26/2019
Amount: 13,870,000
Maturity: 11/1/2027
Average Rate: 4.60
Purpose: To refinance 2009D Electric, Water and Sewer Revenue and Tax Bonds

(6) Issue Date: 5/1/2010 325,881
6/1/2010 281,113
11/1/2010 198,724
11/1/2011 9,682
Total Issue 815,400

Amount: 815,400
Maturity: 6/1/2031
Average Rate: 2.08
Purpose: To fund capital projects in Sewer Division

(7) Issue Date: 9/12/2012
Amount: 3,750,000
Maturity: 6/1/2032
Average Var Rate: 4.00
Purpose: To fund capital improvements in Water Division

(8) Issue Date: 12/19/2012
Amount: 1,983,334
Maturity: 5/25/2028
Average Var Rate: 4.00
Purpose: To fund portion of Spring Branch Industrial Park in the Electric Division

- (9) Issue Date: 2/27/2014
 Total Amount: 3,625,000
 Maturity: 5/25/2034
 Average Var Rate: 4.00
 Purpose: To fund capital projects in the Electric Division
- (10) Issue Date: 5/1/2014
 Total Amount: 2,750,000
 Maturity: 5/25/2034
 Average Var Rate: 4.00
 Purpose: To fund capital projects in the Water Division
- (11) Issue Date: 10/21/2014
 Total Amount: 2,500,000
 Forgiveness: 500,000
 Total 2,000,000
 Maturity: 6/1/2036
 Average Var Rate: 1.50
 Purpose: To fund capital projects in the Water Division (AMI Meters)
 Fund Includes a debt forgiveness of \$500,000.
- (12) Issue Date: 2/26/2015
 Total Amount: 2,500,000
 Forgiveness: 175,000
 Total 2,325,000
 Maturity: 6/1/2036
 Average Var Rate: 1.38
 Purpose: To fund capital projects in the Water Division (AMI Meters)
 Fund Includes a debt forgiveness of \$175,000.
- (13) Issue Date: 12/30/2014
 Total Amount: 2,750,000
 Maturity: 5/25/2035
 Average Var Rate: 1.16
 Purpose: To fund capital projects in the Electric Division
- (14) Issue Date: 12/30/2014
 Total Amount: 3,000,000
 Maturity: 5/25/2035
 Average Var Rate: 3.00
 Purpose: To fund capital projects in the Water Division
- (15) Issue Date: 12/5/2013
 Total Amount: 1,825,992
 Forgiveness: 451,020
 Total 1,374,972
 Maturity: 2/20/2037
 Average Var Rate: 1.15
 Purpose: To fund capital projects in the Sewer Division
- (16) Issue Date: 12/5/2013
 Total Amount: 8,174,000
 Maturity: 6/20/2037
 Average Var Rate: 1.15
 Purpose: To fund capital projects in the Sewer Division

- (17) Issue Date: 6/9/2016
 Total Amount: 3,725,000
 Maturity: 6/20/2037
 Average Var Rate: 1.11
 Purpose: To fund capital projects in the Water Division
- (18) Issue Date: 1/9/2017
 Total Amount: 110,418
 Forgiveness: 5,521
 Total 104,897
 Maturity: 6/20/2037
 Average Var Rate: 0.88
 Purpose: To fund capital projects in the Water Division
- (19) Issue Date: 6/22/2017
 Total Amount: 1,000,000
 Forgiveness: 200,000
 Total 800,000
 Maturity: 6/20/2037
 Average Var Rate: 1.60
 Purpose: To fund capital projects in the Water Division
- (20) Issue Date: 6/22/2017
 Total Amount: 195,000
 Maturity: 6/20/2037
 Average Var Rate: 1.60
 Purpose: To fund capital projects in the Water Division
- (21) Issue Date: 1/25/2018
 Total Amount: 430,000
 Maturity: 6/20/2038
 Average Var Rate: 1.31
 Purpose: To fund capital projects in the Water Division
- (22) Issue Date: 6/19/2018
 Total Amount: 1,000,000
 Maturity: 6/1/2038
 Average Var Rate: 1.56
 Purpose: To fund capital projects in the Sewer Division
- (23) Issue Date: 2/8/2019
 Total Amount: 730,000
 Maturity: 6/1/2039
 Average Var Rate: 1.56
 Purpose: To fund capital projects in the Sewer Division
- (24) Issue Date: 3/13/2018
 Total Amount: 10,000,000
 Maturity: 6/1/2038
 Average Var Rate: 1.58
 Purpose: To fund capital projects in the Sewer Division

All bonds are collateralized as to payment of principal and interest by a pledge of sufficient revenues, after deduction of all current operating expenses, to meet principal and interest payments when due. In the event of a deficiency of revenues, the full faith, credit and resources of the City of Cleveland are irrevocably pledged for the prompt payment of principal and interest when due.

Future Issues

The following represents all projected (as of June 30, 2020) bond and/or note issues for Cleveland Utilities by fiscal year.

<u>Fiscal Year</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
2021	2,500,000	6,000,000	5,571,000
2022	2,750,000	2,500,000	2,500,000
2023	3,500,000	2,000,000	3,500,000
2024	3,500,000	0	4,000,000
2025	2,500,000	1,000,000	4,500,000
2026	2,000,000	1,000,000	2,500,000
2027	2,000,000	0	1,500,000
2028	2,000,000	0	1,500,000
2029	2,000,000	0	1,500,000
2030	2,000,000	0	1,250,000

These issues will be necessary (projected) to complete the capital projects identified in the long-term capital improvements plan included in the fiscal year 2021 budget.

CLEVELAND UTILITIES

EXISTING DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 06/30/20

	ELECTRIC	WATER	SEWER	TOTAL
2021	1,346,938	2,395,442	2,364,350	6,106,730
2022	1,291,638	2,455,158	2,409,437	6,156,234
2023	1,294,745	2,182,524	2,401,772	5,879,041
2024	1,319,777	1,817,434	2,237,279	5,374,490
2025	1,343,552	1,920,430	2,015,573	5,279,555
2026	995,057	1,968,132	1,978,048	4,941,237
2027	983,981	1,986,327	1,941,954	4,912,262
2028	997,239	1,900,631	1,931,060	4,828,930
2029	808,605	1,410,912	1,717,710	3,937,227
2030	816,196	1,399,334	1,373,328	3,588,858
2031	825,153	1,427,269	1,381,485	3,633,907
2032	507,745	1,291,421	1,371,012	3,170,178
2033	515,336	1,124,097	1,389,769	3,029,202
2034	521,928	1,144,406	1,408,728	3,075,062
2035	348,860	1,024,247	1,430,341	2,803,448
2036	202,043	809,974	1,452,217	2,464,234
2037	160,000	462,161	1,229,368	1,851,529
2038	165,000.00	378,032	1,194,988	1,738,020
2039	170,000.00	263,680.00	227,890.00	661,570.00
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
	<u>14,613,793</u>	<u>27,361,612</u>	<u>31,456,309</u>	<u>73,431,714</u>

CLEVELAND UTILITIES

PROJECTED ADD'L DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 06/30/20

	ELECTRIC	WATER	SEWER	TOTAL
2021	0	0	0	0
2022	125,000	300,000	278,550	703,550
2023	262,500	425,000	403,550	1,091,050
2024	437,500	525,000	578,550	1,541,050
2025	612,500	525,000	778,550	1,916,050
2026	737,500	575,000	1,003,550	2,316,050
2027	837,500	625,000	1,128,550	2,591,050
2028	937,500	625,000	1,203,550	2,766,050
2029	1,037,500	625,000	1,278,550	2,941,050
2030	1,137,500	625,000	1,353,550	3,116,050
2031	1,237,500	625,000	1,416,050	3,278,550
2032	1,237,500	625,000	1,416,050	3,278,550
2033	1,237,500	625,000	1,416,050	3,278,550
2034	1,237,500	625,000	1,416,050	3,278,550
2035	1,237,500	625,000	1,416,050	3,278,550
2036	1,237,500	625,000	1,416,050	3,278,550
2037	1,237,500	625,000	1,416,050	3,278,550
2038	1,237,500	625,000	1,416,050	3,278,550
2039	1,237,500	625,000	1,416,050	3,278,550
2040	1,237,500	625,000	1,416,050	3,278,550
2041	1,237,500	625,000	1,416,050	3,278,550
2042	1,112,500	325,000	1,137,500	2,575,000
2043	975,000	200,000	1,012,500	2,187,500
2044	800,000	100,000	837,500	1,737,500
2045	625,000	100,000	637,500	1,362,500
2046	500,000	50,000	412,500	962,500
2047	400,000	-	287,500	687,500
2048	300,000	-	212,500	512,500
2049	200,000	-	137,500	337,500
2050	100,000	-	62,500	162,500
	24,750,000	12,500,000	28,321,000	65,571,000

CLEVELAND UTILITIES

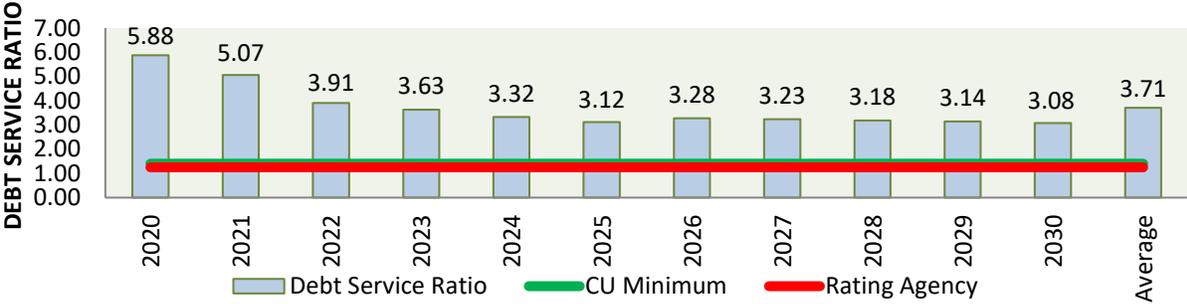
TOTAL DEBT (CURRENT & PROJECTED)
PAYMENT SCHEDULE AS OF 06/30/20

	ELECTRIC	WATER	SEWER	TOTAL
2021	1,346,938	2,395,442	2,364,350	6,106,730
2022	1,416,638	2,755,158	2,687,987	6,859,784
2023	1,557,245	2,607,524	2,805,322	6,970,091
2024	1,757,277	2,342,434	2,815,829	6,915,540
2025	1,956,052	2,445,430	2,794,123	7,195,605
2026	1,732,557	2,543,132	2,981,598	7,257,287
2027	1,821,481	2,611,327	3,070,504	7,503,312
2028	1,934,739	2,525,631	3,134,610	7,594,980
2029	1,846,105	2,035,912	2,996,260	6,878,277
2030	1,953,696	2,024,334	2,726,878	6,704,908
2031	2,062,653	2,052,269	2,797,535	6,912,457
2032	1,745,245	1,916,421	2,787,062	6,448,728
2033	1,752,836	1,749,097	2,805,819	6,307,752
2034	1,759,428	1,769,406	2,824,778	6,353,612
2035	1,586,360	1,649,247	2,846,391	6,081,998
2036	1,439,543	1,434,974	2,868,267	5,742,784
2037	1,397,500	1,087,161	2,645,418	5,130,079
2038	1,402,500	1,003,032	2,611,038	5,016,570
2039	1,407,500	888,680	1,643,940	3,940,120
2040	1,237,500	625,000	1,416,050	3,278,550
2041	1,237,500	625,000	1,416,050	3,278,550
2042	1,112,500	325,000	1,137,500	2,575,000
2043	975,000	200,000	1,012,500	2,187,500
2044	800,000	100,000	837,500	1,737,500
2045	625,000	100,000	637,500	1,362,500
2046	500,000	50,000	412,500	962,500
2047	400,000	0	287,500	687,500
2048	300,000	0	212,500	512,500
2049	200,000	0	137,500	337,500
2050	100,000	0	62,500	162,500
	39,363,793	39,861,612	59,777,309	139,002,714

CLEVELAND UTILITIES ELECTRIC DIVISION

Target Ratios

Rating Agencies
(1.25)

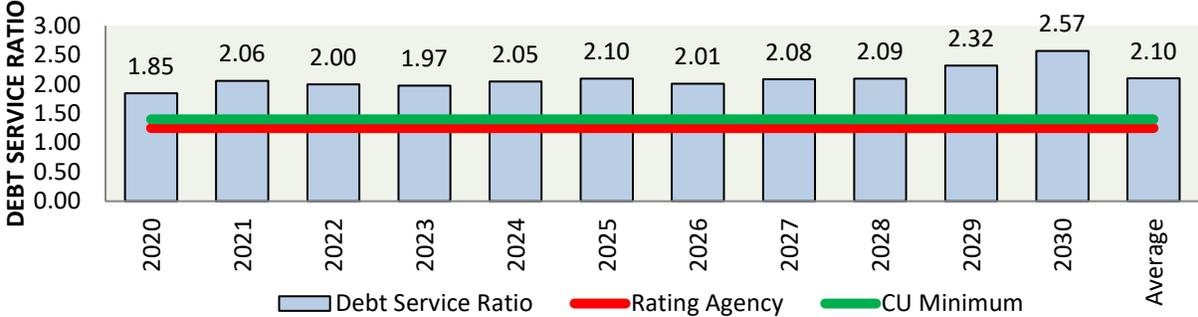


CLEVELAND UTILITIES WATER / WASTEWATER

Target Ratios

Rating Agencies
(1.25)

CU Minimum **(1.40)**



Capital Improvements Projects

Planning for the financing and acquisition of major capital improvements is the most difficult aspect of municipal budgeting. Capital expenditures include the acquisition, expansion or rehabilitation of city buildings, equipment, land and infrastructure improvements. They also include vehicle and equipment replacement or acquisition. The sources of revenue used to acquire capital assets can be current revenues, fees and charges, general obligation bonds, revenue bonds, capital outlay notes, lease/purchase agreements, federal and state grants, intergovernmental revenues, proceeds from the sale of fixed assets, and net income and depreciation in proprietary funds. The issuance of debt requires additional revenues to pay the increased debt service (principal and interest payments) either from the Debt Service Fund, or from enterprise funds such as Cleveland Utilities' Electric Fund and Water/Wastewater Fund.

Planning capital improvement projects begins at the Fall Planning session which is attended by the City Council, Department Heads, Cleveland Utilities, and City Schools. The council's priorities are established at the end of this planning session. The city's budget planning session is held in late March or early April and proposed capital projects are presented by staff to the City Council. The City Manager submits the proposed capital budget along with a proposed funding plan.

Cleveland Utilities' (CU) capital improvements are financed from their fees and charges within each enterprise fund, and therefore do not require a separate fund. Cleveland Utilities develops a separate Capital Improvements Program with ten years of planned improvements. That document is available from either the City Clerk's Office, or the Office of CU's General Manager. Those projects are not included in this document due to their volume and the fact they do not impact the city's budget in any way.

Capital improvement projects for departments or functions financed by the General Fund are financed in the Capital Improvements Program Fund or the Sales Tax Capital Projects Fund. Since the passage of the ½ cent sales tax increase in 2009, the Sales Tax Capital Projects Fund has provided the majority of funding for capital equipment or projects. The Solid Waste Management Fund is able to provide some funding for equipment, though not on a recurring basis. The city issues bonds for large capital projects.

Capital improvement projects for the Cleveland City Schools are financed in three ways. The schools' current revenues finance smaller capital improvements for the school system. Major school projects funded by general obligation bonds or capital outlay notes are accounted for in individual capital project funds. The third funding source is the Sales Tax Capital Projects Fund.

Capital improvement projects for the Library are funded within the Library General Fund. The Library is a joint agency of the City and County, governed by an appointed Library Board.

Cleveland Utilities prepares a separate document for its water, wastewater, and electric capital improvements.

SOURCE OF CAPITAL PROJECT FUNDS FOR FY2021

The capital projects funded in FY2021 total \$5,026,000. Major capital funds are summarized below.

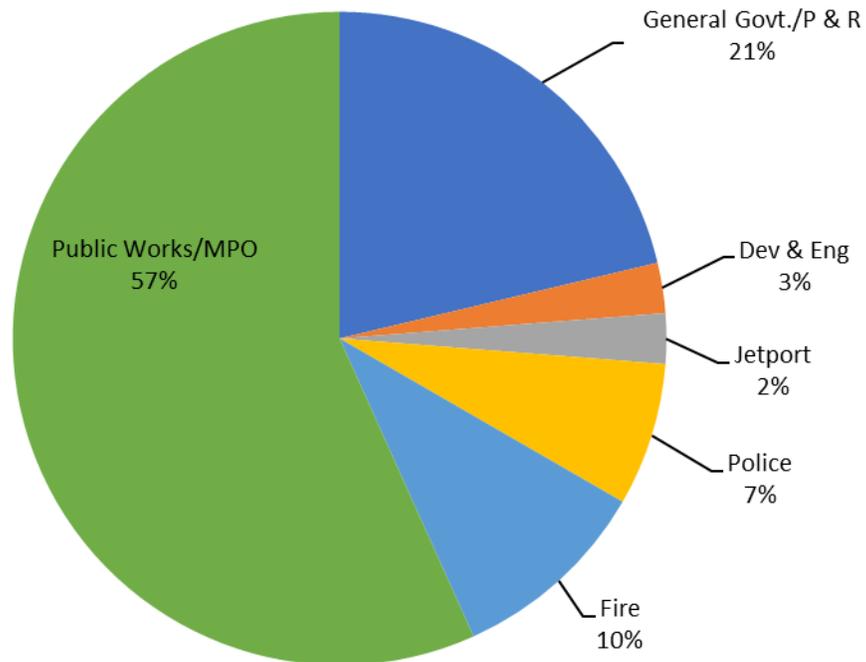
Sales Tax Capital Projects Fund:

This fund is used to account for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. The sales tax is designated for capital projects for the City and City Schools. A total of \$2,573,000 has been budgeted in FY2021 for city projects and \$1,003,000 for school projects.

Below is a listing of other funding sources for capital projects:

Capital Improvement Program Fund \$1,450,000

FY2021 Major Uses of Capital Project Funds



**FY 2021 MAJOR USES OF CAPITAL PROJECT FUNDS AND
THEIR IMPACT ON THE OPERATING BUDGET**

Capital Improvement Program Fund

General Government

Whirlpool Initiative \$ 600,000

This funding will be used to set up a redevelopment revolving fund by allocating \$.06 of the tax rate to complete the Whirlpool and Downtown Redevelopment Projects as determined by the City Manager each fiscal year.

Public Works

Street Paving and Drainage Projects \$ 365,000

These funds will be used in addition to the Sales Tax Funding to help move our 27.5-year paving cycle to approximately 20-year paving cycle per Council's request.

Mouse Creek Intersection Widening \$ 379,000

This funding will be used widening the Mouse Creek Intersection to assist with traffic control after the new development off of Mouse Creek has been completed.

Parks and Recreation

Tinsley Park Paving \$ 51,000

The additional funds needed to pave Tinsley Park Entrance and Parking Lot after the new updates to the park are completed.

Regional Jetport

North Property Development Phase II \$ 55,000

This funding will be used for the city's share of the project to assist with phase II of the north property development at the jetport.

Sales Tax Capital Projects Fund

Public Safety

Police – Patrol Cars \$ 300,000

This funding will allow for the replacement of patrol cars that have over 125,000 miles and high maintenance costs.

Fire Replacement Program \$ 300,000

This program will assist in providing new equipment and transportation needs for medical and rescue incidents.

General Government

Cleveland State Community College Contribution \$ 80,000
2nd payment of 3-year commitment

To support the proposed educational building at Cleveland State Community College, the city council approved a \$250,000 contribution over a 3-year period.

Development & Engineering Services

CMAQ Park & Ride \$ 100,000

The city will fund its initial commitment of for the CMAQ Park and Ride Project. This project, developed with the Tennessee Department of Transportation, will construct a parking and transportation facility in downtown. When completed, daily bus service will be established connecting Cleveland with Chattanooga.

City-Wide Computer Info Systems

GIS Flyover & Rover maintenance cost \$ 26,000

This supplies funding to assist the city's GIS system upgrades.

Regional Jetport

Customs Border Patrol Facility \$ 45,000

This funding will be used to furnish and remodel a room at the jetport for the use of the Customs Border Patrol.

Public Works Transportation and Drainage Costs

Street Paving	\$	1,000,000
Sidewalk Projects		<u>65,000</u>
	\$	<u>1,065,000</u>

The projects listed above are related projects. The annual paving list is submitted to the City Council, based upon the condition of the pavement and allocated to the five Council districts. The sidewalks projects are deemed necessary for the safety and welfare of our citizens.

Public Works Transportation Improvements

17 th & 20 th Street Project/City’s Share	\$	152,000
Central Ave Street Project/City’s Share		50,000
Cedar Lane Improvements		25,000
Indian Hill Entrance		300,000
Peerless Road Extension (Phase I & II)		<u>150,000</u>
	\$	<u>677,000</u>

This funding will cover the two grant revisions on the additional cost associated with 17th & 20th and Central Avenue projects. Cedar and Indian Hill will be building new section of roads within the city limits and the additional cost relating to the intersection improvement on Peerless Road.

Public Works Equipment

HV507 SFA Front Plow with spreader	\$	<u>150,000</u>
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This funding will be used for a replacement of a dump truck in the public works department, which has high mileage and increased maintenance costs.

Parks & Recreation

Playground Equipment	\$	<u>50,000</u>
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This funding will allow for additional playground equipment to be purchased during FY 2021.

Equipment Replacement	\$	<u>70,000</u>
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This request will assist the Parks & Recreation Department with the purchase of new mowers.

Capital Improvement Program Fund

Programs, Services, and Functions:

This fund accounts for the major capital improvement projects of the City not funded by notes or bonds. Capital projects for Cleveland Utilities, City Schools, and the Library are funded either within their individual fund or the note or bond fund used to finance the capital project.

This fund will receive \$1,450,000 in a transfer from the General Fund to cover various projects and capital items that were discussed during the budget retreat held in early spring.

Goals and Objectives:

- Prioritize the necessary capital improvements in a planned, systematic fashion.
- Assure City Council and management staff review at least annually the City's ability or inability to finance those major capital improvements deemed necessary to continue to provide highest quality municipal services.
- Assure the City Council's priorities for improvements are budgeted and acquired.

SUMMARY	FY2019 Actual	FY2020 Original	FY2020 Amended	FY2021 Adopted	Percentage Change
REVENUES					
GRANTS	\$1,261,855	\$0	\$9,181,699	\$0	-100.0%
INTEREST INCOME	\$176,776	\$0	\$0	\$0	0.0%
ASSET DISPOSAL	\$0	\$0	\$0	\$0	0.0%
TRANSFERS	\$1,419,289	\$1,450,000	\$1,533,182	\$1,450,000	-5.4%
NOTE PROCEEDS	\$10,394,653	\$0	\$1,753,452	\$0	-100.0%
INTERGOVERNMENTAL	\$1,226,382	\$0	\$452,494	\$0	0.0%
MISCELLANEOUS	\$184,148	\$0	\$124,881	\$0	-100.0%
Total Revenues	\$14,663,103	\$1,450,000	\$13,045,708	\$1,450,000	-88.9%
EXPENDITURES					
GENERAL GOVERNMENT	\$69,369	\$950,000	\$1,732,712	\$950,000	-45.2%
ADMINISTRATION & FINANCE/CODES	\$0	\$0	\$722,002	\$0	-100.0%
DEVELOPMENT & ENGINEERING	\$37,798	\$0	\$443,194	\$0	-100.0%
CITY-WIDE COMPUTER INFO SYS	\$0	\$0	\$0	\$0	0.0%
POLICE DEPARTMENT	\$87,417	\$0	\$89,259	\$0	-100.0%
FIRE DEPARTMENT	\$447,409	\$0	\$44,458	\$0	-100.0%
PUBLIC WORKS - OPERATIONS	\$916,892	\$400,000	\$10,546,958	\$400,000	-96.2%
PUBLIC WORKS - STATE STREET AID	\$21,245	\$0	\$327,531	\$0	-100.0%
FLEET MANAGEMENT	\$25,035	\$0	\$0	\$0	0.0%
ANIMAL SHELTER	\$0	\$0	\$45,572	\$0	0.0%
PARKS & RECREATIONS	\$1,134,227	\$100,000	\$871,994	\$100,000	-88.5%
EDUCATION	\$5,946,075	\$0	\$1,247,134	\$0	-100.0%
ISSUANCE COSTS	\$138,962	\$0	\$0	\$0	0.0%
TRANSFERS	\$0	\$0	\$0	\$0	100.0%
REGIONAL JETPORT	\$323,136	\$0	\$1,318,466	\$0	-100.0%
CDBG	\$2,424	\$0	\$0	\$0	0.0%
Total Expenditures	\$9,149,989	\$1,450,000	\$17,389,280	\$1,450,000	-91.7%
NET INCOME	\$5,513,114	\$0	-\$4,343,572	\$0	-100.0%
BEGINNING FUND BALANCE	\$907,928	\$6,421,042	\$6,421,042	\$2,077,470	-67.6%
ENDING FUND BALANCE	\$6,421,042	\$6,421,042	\$2,077,470	\$2,077,470	0.0%

CITY OF CLEVELAND						
FUND #322 - CAPITAL IMPROVEMENTS PROGRAM FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33191	TEMA:FLOOD MITIGATION GRANT #0382	(427)	0	0	0	0
33192	TEMA:FLOOD MITIGATION GRANT #0416	0	0	90,558	0	0
33193	TEMA:FLOOD MITIGATION GRANT #0418	16,783	0	0	0	0
33430	STATE GRT-25TH ST/GEORGETOWN	266,959	0	498,976	0	0
33431	STATE GRT-MPO-20TH ST/TASSO RD	0	0	216,160	0	0
33432	STATE GRT-MULTI-MODAL ACCESS	10,732	0	874,433	0	0
33433	STATE GRT-25TH/PEERLESS SIDWLK	0	0	224,908	0	0
33434	STATE GRT-TOURISM ENHANCEMENT	0	0	0	0	0
33435	STATE GRT-BARNEY LN BRIDGE	0	0	625,000	0	0
33436	STATE GRT-MPO-GAUT IMPROV	42,068	0	43,569	0	0
33437	STATE GRT-NORMAN CHAPEL RD	236	0	627,193	0	0
33440	STATE GRT-MPO-CENTRAL AVE	10,337	0	881,051	0	0
33442	STATE GRT-MPO-17TH/20TH ST	81,717	0	1,534,852	0	0
33443	STATE GRT-MPO-OCOE GRNWAY	207,243	0	120,003	0	0
33444	STATE GRT-MPO-ADKISSON DR	0	0	1,086,144	0	0
33452	STATE ROADSCAPES PHASE III	0	0	117,850	0	0
33463	JETPORT-ENVIRONMENTAL MONITORING	0	0	7,125	0	0
33464	JETPORT-ALP & EXHIBIT A PLAN	73,601	0	21,399	0	0
33470	JETPORT-RUNWAY EXT CONSTRUCTION	146,686	0	173,310	0	0
33471	JETPORT-LAND EASEMENT	0	0	10,950	0	0
33474	JETPORT-N PROPERTY DEV/DESIGN	34,279	0	13,009	0	0
33475	JETPORT-N PROPERTY DEV/CONST	0	0	910,758	0	0
33476	JETPORT-TAXIWAY & RUNWAY REPAIR	44,484	0	61,502	0	0
33477	JETPORT-TWY & RWY CONSTRUCTION	0	0	0	0	0
33478	JETPORT-GROUND MAINT EQUIPMENT	0	0	68,200	0	0
33494	STATE REIMB-DURKEE ROAD PROJECT	0	0	0	0	0
33498	STATE GRANT-LIC SOUTH/NORTH	82,876	0	915,089	0	0
33500	TML STORM DAMAGES	0	0	0	0	0
33502	GRANT-CASTEEL/OCOE GRNWAY CONN	0	0	0	0	0
33503	GRANT-TINSLEY PARK TENNIS RENOV	235,371	0	0	0	0
33504	STATE GRT-URBAN TAAEP/TREES	8,910	0	9,660	0	0
33505	STATE GRT-PICKLEBALL COURTS	0	0	50,000	0	0
33801	BRADLEY CO PYMT-CANDYS CRK ELEM	1,220,523	0	0	0	0
36110	INTEREST INCOME	176,776	0	0	0	0
36334	SALE OF GEORGETOWN & 25TH PLANS	250	0	0	0	0
36335	SALE OF NORMAN CHAPEL PLANS	120	0	0	0	0
36340	SALE OF FIRE EQUIP	14,610	0	0	0	0
36341	SALE OF RECREATION EQUIP	4,142	0	0	0	0
36342	SALE OF PUBLIC WORKS EQUIP	34,610	0	0	0	0
36343	SALE OF POLICE VEHICLES/EQUIP	16,355	0	0	0	0
36344	SALE OF CODES VEHICLES	1,500	0	0	0	0
36732	DONATION-ESTATE OF ZUKER	45,572	0	0	0	0
36712	DONATIONS:BOYD FOUNDATION-DOG	25,000	0	0	0	0
36713	DONATIONS:CPD STORAGE BUILDING	10,823	0	0	0	0
36714	DONATION-CANDIES GREENWAY	0	0	110,000	0	0
36810	TRANS-GENERAL FUND	1,419,289	1,450,000	1,533,182	1,450,000	1,450,000
36812	TRANS-STORMWATER	0	0	0	0	0
36978	NOTE PROCEEDS-NEW ELEM SCHOOL	10,369,454	0	0	0	0
36979	NOTE PROCEEDS-2016 TMBF	0	0	1,349,731	0	0
36983	NOTE PROCEEDS-2015 JETPORT HANGARS	25,199	0	403,721	0	0
36984	TML-REIMB-EQUIPMENT	0	0	0	0	0
36985	TML-REIMB-VEHICLES	30,666	0	14,881	0	0
36994	SUNDRY INCOME	500	0	0	0	0
36999	LIC-BRADLEY COUNTY	5,859	0	452,494	0	0
37010	STATE GRT-MPO GSW MOBILE	0	0	0	0	0
	TOTAL REVENUES	14,663,103	1,450,000	13,045,708	1,450,000	1,450,000

FUND #322 - CAPITAL IMPROVEMENTS PROGRAM FUND						
EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
GENERAL GOVERNMENT: 41110						
924	WHIRLPOOL / DOWNTOWN INITIATIVE	0	600,000	1,631,328	600,000	600,000
930	DOWNTOWN PARKING LOT	0	0	75,000	0	0
940	EXIT 25 SIGNAGE	38,018	0	9,032	0	0
941	ELEVATOR @ MUNICIPAL BUILDING	0	0	17,352	0	0
948	DOWNTOWN DEVELOPMENT	0	0	0	0	0
960	VETERANS HOME	16,351	0	0	0	0
963	CONTINGENCY	0	350,000	0	29,000	0
964	CCS - RAPTOR SYSTEM	15,000	0	0	0	0
Subtotal:		69,369	950,000	1,732,712	629,000	600,000
ADMINISTRATION & FINANCE: 41580						
928	IT VEHICLE	0	0	0	0	0
945	TELEPHONE SYSTEM	0	0	0	0	0
948	CITY-WIDE COMPUTER SYSTEM	0	0	705,731	0	0
963	MISCELLANEOUS EQUIPMENT	0	0	2,530	0	0
Subtotal:		0	0	708,261	0	0
CODES ENFORCEMENT: 41660						
928	VEHICLES	0	0	13,741	0	0
Subtotal:		0	0	13,741	0	0
DEVELOPMENT & ENGINEERING: 41710						
910	MPO:GSW MOBILE LIDAR	0	0	0	0	0
915	TEMA:FLOOD MITIGATION GRANT #0382	0	0	0	0	0
917	TEMA:FLOOD MITIGATION GRANT #0416	0	0	90,558	0	0
919	TEMA:FLOOD MITIGATION GRANT #0418	21,526	0	0	0	0
920	BUILD GRT:INMAN ST CORRIDOR	16,272	0	41,500	0	0
921	ROOF & BUILDING IMPROV	0	0	0	0	0
931	CROSSWALK @ KEITH & 20TH STREETS	0	0	30,000	0	0
932	SIDEWALKS @ 25TH/PEERLESS-NEPA/DESI	0	0	281,136	0	0
Subtotal:		37,798	0	443,194	0	0
CITY-WIDE CPTR INFO SYSTEMS: 41990						
256	SOFTWARE MAINTENANCE	0	0	0	0	0
283	TRAVEL & TRAINING	0	0	0	0	0
599	MISCELLANEOUS EXPENSE	0	0	0	0	0
954	EMAIL/GIS SYSTEM	0	0	0	0	0
Subtotal:		0	0	0	0	0
POLICE DEPARTMENT: 42100						
922	PAXTON ACCESS DOOR SYSTEM	0	0	17,777	0	0
944	PATROL VEHICLES	87,417	0	71,482	0	0
945	COMMAND POST VEHICLE	0	0	0	0	0
Subtotal:		87,417	0	89,259	0	0
FIRE DEPARTMENT: 42200						
929	STATION 6 BUILDING	193,698	0	0	0	0
930	DIESEL EXHAUST SYSTEM	0	0	0	0	0
931	FIRE TRAINING CENTER	200,000	0	0	0	0
942	APPARATUS REPLACEMENT-TRUCK	0	0	18,458	0	0
943	PIERCE QUINT 6	0	0	0	0	0
944	STATION 5 ROOF REPAIR	0	0	0	0	0
945	STATION 6 EQUIPMENT & FURNISHINGS	53,711	0	0	0	0
946	PPE EQUIP/GEAR	0	0	26,000	0	0
Subtotal:		447,409	0	44,458	0	0
PUBLIC WORKS-OPERATIONS: 43110						
927	STREET PAVING	75,627	300,000	824,373	300,000	300,000
928	VEHICLE REPLACEMENT	0	0	0	0	0
931	EXIT 25 RETAINING WALL	0	0	0	0	0
937	SIDEWALKS PROJECTS	0	65,000	195,000	65,000	65,000
943	ROOF REPAIRS @ PW UPSTAIRS/GARAGE	71	0	79,929	0	0
951	PUBLIC WORKS EQUIPMENT	0	0	0	0	0
952	LAKESCAPE RAKE	8,025	0	0	0	0
969	MSE CRK INTERSECTION WIDENING	0	0	250,000	350,000	379,000
970	PAUL HUFF/PEERLESS INTERSECTION	0	0	300,000	0	0
974	LIC NORTH ON APD 40	156,226	0	1,829,342	0	0
976	ROADSCAPES GRANT-PHASE II	0	0	0	0	0
977	ROADSCAPES MATCH-PHASE III	0	0	147,300	0	0
978	LIC SOUTH-STONE LAKE ROAD	0	0	0	0	0
981	DURKEE ROAD PROJECT	0	0	0	0	0
982	25TH/GEORGETOWN ROAD PROJECT	255,643	0	332,573	0	0
983	20TH ST @ TASSO WIDENING PROJECT	0	0	251,360	0	0
984	MULTI-MODAL ACCESS	10,732	0	951,933	0	0
985	CENTRAL AVENUE PROJECT	17,964	0	987,242	0	0
987	17TH / 20TH STREET PROJECT	74,630	35,000	1,794,231	0	0
988	OCOFEE GREENWAY CONNECTOR	259,824	0	150,004	0	0
989	ADKISSON ROAD PROJECT	0	0	1,152,346	0	0
990	20TH ST @ BARNEY LN/CULVERT	5,118	0	619,883	0	0
991	GAUT IMPROVEMENTS	52,586	0	54,460	0	0
992	NORMAN CHAPEL RD	446	0	626,982	0	0
Subtotal:		916,892	400,000	10,546,958	715,000	744,000

FUND #322 - CAPITAL IMPROVEMENTS PROGRAM FUND						
EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
FLEET MANAGEMENT: 43170						
921	STORAGE BUILDING	25,035	0	0	0	0
Subtotal:		25,035	0	0	0	0
PUBLIC WORKS-STATE STREET AID: 43190						
933	25TH ST/PEERLESS INTERSECTION	21,245	0	327,531	0	0
Subtotal:		21,245	0	327,531	0	0
ANIMAL SHELTER: 44110						
945	CAPITAL NEEDS	0	0	45,572	0	0
Subtotal:		0	0	45,572	0	0
PARKS & RECREATION: 44420						
721	DONATION:DOG PARK @ BLYTHE BOWER	162	0	24,838	0	0
928	VEHICLE REPLACEMENT	0	0	0	0	0
941	DEER PARK RENOVATION	384,524	0	209,265	0	0
942	BLYTHE BOWER SCHOOL PARK	32,034	0	47,759	0	0
944	BLYTHE BOWER PARK TREES	15,920	0	1,900	0	0
945	GRNWAY TRAILHEAD @ INMAN	0	0	30,000	0	0
946	DEER PARK TREES	0	0	19,320	0	0
948	PICKLEBALL COURTS @ TINSLEY PARK	0	0	180,000	0	0
949	TENNIS COURTS @ TINSLEY PARK	691,112	0	0	0	0
951	FRAIL MOWER	8,610	0	0	0	0
953	TINSLEY PARK PAVING	0	0	148,912	51,000	51,000
982	RECREATION EQUIPMENT	0	0	0	0	0
984	DONATIONS:P&R EQUIPMENT	0	0	0	0	0
985	DONATION:CANDIES GREENWAY	0	0	110,000	0	0
987	EQUIPMENT REPLACEMENT	1,865	0	0	0	0
988	TINSLEY PARK SIGN	0	0	0	0	0
989	TINSLEY IMPROVEMENTS	0	100,000	100,000	0	0
Subtotal:		1,134,227	100,000	871,994	51,000	51,000
EDUCATION: 44900						
922	NEW ELEMENTARY-CANDY CREEK	5,946,075	0	1,247,134	0	0
Subtotal:		5,946,075	0	1,247,134	0	0
ISSUANCE COSTS: 49600						
697	ISSUANCE COSTS-2018 FTN CAPITAL	138,962	0	0	0	0
Subtotal:		138,962	0	0	0	0
TRANSFERS: 51600						
762	TRANS. TO GENERAL FUND	0	0	0	0	0
Subtotal:		0	0	0	0	0
REGIONAL JETPORT: 52500						
911	LAND OPTIONS/PURCHASE	0	0	0	0	0
912	LAND EASEMENT	0	0	6,000	0	0
919	RUNWAY EXT JUST STUDY	0	0	0	0	0
930	TAXIWAY & RUNWAY CONSTRUCTION	0	0	0	0	0
931	TAXIWAY & RUNWAY REPAIR	44,484	0	66,952	0	0
932	SOUTHSIDE CORPORATE AREA	0	0	0	0	0
933	ENVIRONMENTAL MONITORING	0	0	7,500	0	0
934	ALP & EXHIBIT A	77,475	0	22,525	0	0
936	PHASE II CONSTRUCTION	0	0	0	0	0
938	TAXILANES ADDITION CONSTRUCTION	0	0	0	0	0
942	T-HANGARS "2" CONSTRUCTION	0	0	0	0	0
943	GROUND MAINT EQUIP:TRACTOR/EQUIP	0	0	88,200	0	0
949	LIGHTING GRANT	0	0	0	0	0
953	RUNWAY EXT DESIGN	0	0	0	0	0
954	RUNWAY EXT CONSTRUCTION	162,984	0	157,012	0	0
955	N PROPERTY DEVE-DESIGN	38,193	0	11,584	0	0
956	N PROPERTY DEVE-CONST	0	0	958,693	0	0
	N PROPERTY DEVE-CONST PHASE II	0	0	0	55,000	55,000
Subtotal:		323,136	0	1,318,466	55,000	55,000
CDBG: 53500						
933	BLYTHE OLD FIELD EQUIPMENT	2,424	0	0	0	0
Subtotal:		2,424	0	0	0	0
TOTAL EXPENDITURES		9,149,989	1,450,000	17,389,280	1,450,000	1,450,000

Sales Tax Capital Projects Fund

Programs, Services, and Functions:

This fund is used to account for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. In May 2009, Bradley County voters approved a similar referendum making the tax increase county-wide. The proceeds received by the City and City Schools are restricted for Capital projects of each entity. In November 2012, the appeals court rendered their decision regarding the sales tax issue with Bradley County. In the decision, the city was successful with the effective date of the county's tax being July 1, 2010 and received \$1,422,683.58 from Bradley County. The county was successful in keeping the 45-year contract in place for the 1967 agreement, the 1972 amendment and the 1982 sales tax increase. Chancellor Bryant had already ruled that the 2009 tax would be situs based, which added approximately \$500,000 to the Sales Tax Fund annually.

SUMMARY	FY2019 Actual	FY2020 Original	FY2020 Amended	FY2021 Adopted	Percentage Change
REVENUES					
LOCAL SALES TAX	\$3,073,148	\$3,100,000	\$3,100,000	\$3,175,000	2.4%
SCHOOLS 1/2 CENT SALES TAX	\$1,095,787	\$990,365	\$990,365	\$1,000,000	1.0%
INTEREST	\$62,053	\$10,000	\$10,000	\$10,000	0.0%
INTEREST-SCHOOLS SINKING FUND	\$54,721	\$3,000	\$3,000	\$3,000	0.0%
Total Revenues	\$4,285,709	\$4,103,365	\$4,103,365	\$4,188,000	2.1%
EXPENDITURES					
DEVELOPMENT & ENGINEERING	\$0	\$90,000	\$264,000	\$100,000	-62.1%
GENERAL GOVERNMENT	\$228,369	\$80,000	\$221,433	\$80,000	-63.9%
CITY-WIDE COMPUTER INFO SYS	\$0	\$26,000	\$84,393	\$26,000	-69.2%
POLICE DEPARTMENT	\$291,273	\$285,000	\$285,000	\$285,000	0.0%
FIRE DEPARTMENT	\$380,953	\$400,000	\$878,455	\$400,000	-54.5%
PUBLIC WORKS	\$1,274,085	\$2,229,000	\$4,070,031	\$1,567,000	-61.5%
PARKS & RECREATIONS	\$32,871	\$0	\$109,325	\$70,000	-36.0%
JETPORT	\$15,436	\$0	\$29,208	\$45,000	100.0%
CITY SCHOOLS	\$1,154,197	\$993,365	\$1,239,590	\$1,003,000	-19.1%
Total Expenditures	\$3,377,184	\$4,103,365	\$7,181,435	\$3,576,000	-50.2%
NET INCOME	\$908,525	\$0	-\$3,078,070	\$612,000	-119.9%
BEGINNING FUND BALANCE	\$2,830,004	\$3,738,529	\$3,738,529	\$660,459	-82.3%
ENDING FUND BALANCE	\$3,738,529	\$3,738,529	\$660,459	\$1,272,459	92.7%

CITY OF CLEVELAND						
FUND #315 - SALES TAX CAPITAL PROJECTS FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
31610	LOCAL SALES TAX	3,073,148	3,100,000	3,100,000	3,175,000	3,075,000
31630	SCHOOLS 1/2 CENT SALES TAX	1,095,787	990,365	990,365	1,000,000	1,000,000
36110	INTEREST	62,053	10,000	10,000	10,000	10,000
36130	INTEREST-SCHOOLS SINKING FUND	54,721	3,000	3,000	3,000	3,000
	TOTAL REVENUES	4,285,709	4,103,365	4,103,365	4,188,000	4,088,000
EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Capital outlay:						
41710	DEVELOPMENT & ENGINEERING					
933	INMAN STREET ROAD SURVEY	0	0	24,000	0	0
934	CMAQ PARK & RIDE	0	90,000	240,000	100,000	50,000
Subtotal:		0	90,000	264,000	100,000	50,000
41810	GENERAL GOVERNMENT					
921	MUNICIPAL BLDG IMPROVEMENTS	0	0	50,000	0	0
922	LEE CROSSWALK	1,188	0	0	0	0
925	VEHICLE REPLACEMENT PROG-A&F/P&R	0	0	40,000	0	0
945	EDC PLANNING DOCUMENT	0	0	12,030	0	0
946	CHIEFTAIN @ MUSEUM CTR	0	0	0	0	0
947	INMAN STREET BUILDING	0	0	0	0	0
948	DOWNTOWN REDEVELOPMENT	227,181	0	39,403	0	0
949	CSCC CONTRIBUTION (2 OF 3)	0	80,000	80,000	80,000	80,000
Subtotal:		228,369	80,000	221,433	80,000	80,000
41990	CITY-WIDE CPTR INFO SYSTEMS					
255	ELEC DOC MGMT	0	0	5,000	0	0
956	GIS FLYOVER	0	21,000	64,393	21,000	21,000
957	GIS ROVER	0	5,000	15,000	5,000	5,000
Subtotal:		0	26,000	84,393	26,000	26,000
42100	POLICE					
928	POLICE VEHICLES	291,273	285,000	285,000	285,000	300,000
Subtotal:		291,273	285,000	285,000	285,000	300,000
42200	FIRE PROTECTION					
921	FIRE STATION 4 ROOF IMPROVEMENTS	38,829	0	12,500	0	0
928	INSPECTOR/CHIEF VEHICLES	0	0	0	0	0
42200	FIRE PROTECTION					
931	FIRE TRAINING CENTER	342,124	0	156,706	0	0
942	FIRE REPLACEMENT PROG	0	400,000	709,249	400,000	300,000
Subtotal:		380,953	400,000	878,455	400,000	300,000
43110	PUBLIC WORKS					
927	STREET PAVING	907,518	1,000,000	1,075,124	1,000,000	1,000,000
936	DRAINAGE PROJECTS	0	0	0	0	0
937	SIDEWALK PROJECTS	44,679	65,000	154,137	65,000	65,000
938	MPO-20TH @ TASSO	0	0	16,210	0	0
944	MPO-CENTRAL AVE 3R PROJECT	4,944	0	117,696	0	50,000
945	MPO-20TH STREET SIDEWALK PROJ	0	0	97,000	0	0
946	MPO-17TH STREET 3R PROJECT	17,598	0	116,620	152,000	152,000
949	MPO-NORMAN CHAPEL ROAD	112	0	191,623	0	0
950	MPO-GEORGETOWN RD @ 25TH ST	78,151	0	86,152	0	0
952	MPO-PLANNING & OVERRUN	0	0	11,630	0	0

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
954	PW-EQUIP REPLACEMENT PROGRAM	128,912	150,000	182,479	150,000	150,000
957	MULTI-MODAL ACCESS GRANT	565	0	43,975	0	0
958	SMART COMMUNITIES GRANT (UTK)	0	0	0	0	0
959	LIC-NORTH/CITY'S SHARE	4,984	934,000	1,105,717	0	0
960	TAYLOR SPRINGS	4,501	0	245,499	0	0
961	ROADSCAPES PHASE III	0	0	29,531	0	0
962	RELOCATE GREENWAY DR @ RAIDER	0	0	0	0	0
963	KILE LANE @ VETERAN HOME	0	0	150,000	0	0
964	PAUL HUFF EXTENSION-MATCH	0	0	12,000	0	0
965	SIDEWALKS @ 20TH ST/GEORGETOWN	0	0	0	0	0
966	LIC-NORTH ACQUISITION	0	0	54,855	0	0
967	MPO-PEERLESS RD EXT. PHASE I & II	0	80,000	230,000	200,000	150,000
968	HWY 60 IMPROV @ NEW ELEM SCHOOL	0	0	100,000	0	0
969	CANDIES LANE IMPROV @ LEGACY	217	0	49,783	0	0
970	DOWNTOWN SOUTH CONNECTOR	0	0	0	0	0
972	DOWNTOWN PARKING LOT	0	0	0	0	0
973	FRONTAGE CONNECTOR @ TARGET	81,904	0	0	0	0
	CEDAR LANE IMPROVEMENTS	0	0	0	25,000	25,000
981	INDIAN HILLS ENTRANCE	0	0	0	0	300,000
		1,274,085	2,229,000	4,070,031	1,592,000	1,892,000
44420	PARKS AND RECREATION					
930	TINSLEY MASTER PLAN	0	0	0	0	0
931	DEER PARK RENOVATION	4,359	0	8,918	0	0
935	GREENWAY-WILLOW SURVEY	350	0	19,299	0	0
941	WILLOW ST SOUTH EXTENSION	0	0	10,886	0	0
945	CITY-WIDE MASTER PLAN	0	0	0	0	0
946	GRNWAY PARKING LOT @ KEITH ST	0	0	0	0	0
948	PLAYGROUND EQUIPMENT	28,162	0	56,384	0	50,000
949	MAINTENANCE BLDG-PAINTING/REPAIRS	0	0	13,838	0	0
	EQUIPMENT REPLACEMENT	0	0	0	70,000	70,000
Subtotal:		32,871	0	109,325	70,000	120,000
52500	JETPORT					
940	JETPORT GIS	0	0	5,600	0	0
941	EROSION CONTROL	0	0	8,750	0	0
942	STREAM/WETLAND MONITORING	0	0	8,500	0	0
943	ROAD SIGN	0	0	0	0	0
944	MOWING EQUIPMENT	0	0	2,441	0	0
945	CUSTOMS/BORDER PATROL FACILITY	0	0	0	45,000	45,000
946	HVAC REPLACEMENT	10,453	0	0	0	0
947	BUILDING & FUEL FARM REPAIRS	4,983	0	3,917	0	0
Subtotal:		15,436	0	29,208	45,000	45,000

EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
44900	CITY SCHOOLS					
630	QSCB PRINCIPAL PAYMENTS	259,577	260,000	260,000	260,000	260,000
631	QSCB INTEREST PAYMENTS	63,024	63,100	63,100	63,100	63,100
632	QSCB ADMIN FEES	4,160	4,160	4,160	4,160	4,160
633	ARNOLD SCHOOL RENOV - PRIN	78,000	80,000	80,000	82,000	82,000
634	ARNOLD SCHOOL RENOV - INTEREST	27,200	25,539	25,539	23,835	23,835
635	ESG EQUIPMENT/FACILITY IMPROV - PRIN	243,902	310,736	145,721	160,269	160,269
636	ESG EQUIPMENT/FACILITY IMPROV - INT	6,098	249,830	119,227	120,015	120,015
921	SCHOOL CAPITAL PROJECTS	472,236	0	541,843	289,621	289,621
Subtotal:		1,154,197	993,365	1,239,590	1,003,000	1,003,000
	TOTAL EXPENDITURES	3,377,184	4,103,365	7,181,435	3,601,000	3,816,000

Tennessee Housing Development Agency Home Grant Fund

Programs, Services, and Functions:

This fund is used to account for grants received from the Tennessee Housing Development Agency for housing rehabilitation in the community.

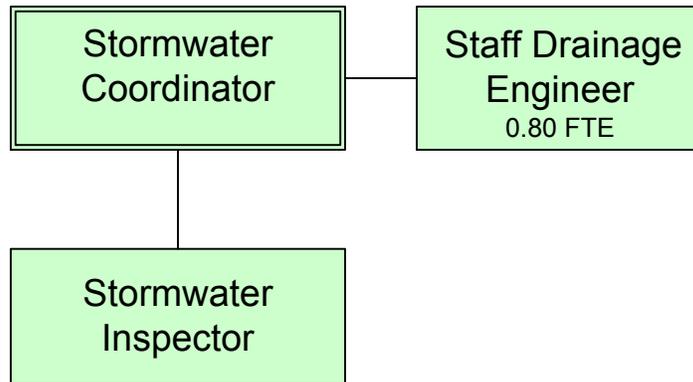
The city received initially a \$375,000 grant and during FY 2020 received an additional amendment for \$341,493 that required no match by the city.

SUMMARY	FY2019 Actual	FY2020 Original	FY2020 Amended	FY2021 Adopted	Percentage Change
Total Revenues	\$135,106	\$0	\$545,362	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$135,106	\$0	\$545,362	\$0	-100.0%
Capital Outlay & Debt Service	\$0	\$0	\$0	\$0	0.0%
Transfer to General Fund	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$135,106	\$0	\$545,362	\$0	-100.0%
NET INCOME	\$0	\$0	\$0	\$0	0.0%
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	0.0%
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	0.0%

CITY OF CLEVELAND						
FUND #317 - THDA HOME GRANT						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
33110	2016 HOME PROGRAM	135,106	0	545,362	0	0
TOTAL REVENUES		135,106	0	545,362	0	0
EXPENDITURES						
DEPARTMENT # 46240						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
2016 HOME PROG HOUSING						
254	HOUSING INSPECTION	0	0	0	0	0
256	ADMINISTRATION	23,008	0	30,000	0	0
791	HOUSING REHAB	112,098	0	515,362	0	0
Subtotal:		135,106	0	545,362	0	0
TOTAL EXPENDITURES		135,106	0	545,362	0	0

STORMWATER MANAGEMENT

Stormwater Management



CITY OF CLEVELAND						
FUND #123 - STORMWATER MANAGEMENT FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
36203	STORMWATER PERMIT FEE	1,502,822	1,595,700	1,595,700	1,595,700	1,595,700
36204	LAND DISTURBANCE FEES	19,707	14,000	14,000	14,000	17,000
36110	INTEREST INCOME	53,159	2,800	2,800	2,800	10,000
	TOTAL REVENUES	1,575,688	1,612,500	1,612,500	1,612,500	1,622,700
EXPENDITURES						
DEPARTMENT #43150						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	111,893	175,800	175,800	154,200	154,200
112	OVERTIME	1,556	6,000	6,000	6,000	6,000
114	PART TIME	15,649	16,000	16,000	79,900	79,900
131	SERVICE AWARDS	0	300	300	300	300
132	LONGEVITY	975	3,800	3,800	1,200	1,200
133	SOLD VACATION	0	3,400	3,400	4,200	4,200
134	CHRISTMAS BONUS	217	500	500	400	400
136	SICK PAY INCENTIVE	300	1,200	1,200	900	900
140	DENTAL INSURANCE	1,199	2,500	2,500	2,000	2,000
141	SOCIAL SECURITY TAXES	8,691	11,300	11,300	12,300	12,300
142	HEALTH INSURANCE EXPENSE	42,219	58,200	58,200	54,300	54,300
143	RETIREMENT EXPENSE	11,465	29,800	29,800	27,600	27,600
144	LIFE/DISABILITY INSURANCE EXPENSE	1,145	1,100	1,100	1,000	1,000
145	VISION INSURANCE	343	700	700	600	600
146	WORKERS COMPENSATION	0	0	0	0	0
148	EDUCATION REIMBURSEMENT	0	9,100	9,000	7,100	7,100
191	LAUNDRY AND DRY CLEANING	505	2,000	2,000	2,000	2,000
Subtotal:		196,157	321,700	321,600	354,000	354,000
Operating expenditures:						
211	POSTAGE EXPENSE	276	400	400	400	400
216	GPS SERVICES	1,435	1,500	1,500	1,500	1,500
221	PRINTING EXPENSE	492	1,500	1,000	1,000	1,000
223	PUBLIC EDUCATION PROGRAMS	4,468	13,000	10,000	10,000	5,000
233	SUBSC. & MEMBERSHIPS	365	2,000	2,000	2,000	1,000
237	ADVERTISING	50	200	600	600	600
245	TELEPHONE EXPENSE	3,317	5,100	5,100	5,100	5,100
254	GIS SERVICES	30,000	30,000	30,000	30,000	30,000
255	ARMY CORP OF ENGINEERS	0	136,250	136,250	136,250	225,000
256	STORMWATER CONSULTANT	610	15,000	15,000	15,000	15,000
257	EASEMENT FEES	465	300	500	1,000	1,000
258	CONTRACTED MOWING	0	0	1,000	0	1,000
283	TRAVEL & TRAINING	9,426	12,000	10,700	10,700	5,000
288	WORK SESSION/COMP MEALS	3,040	3,000	3,000	3,000	2,000

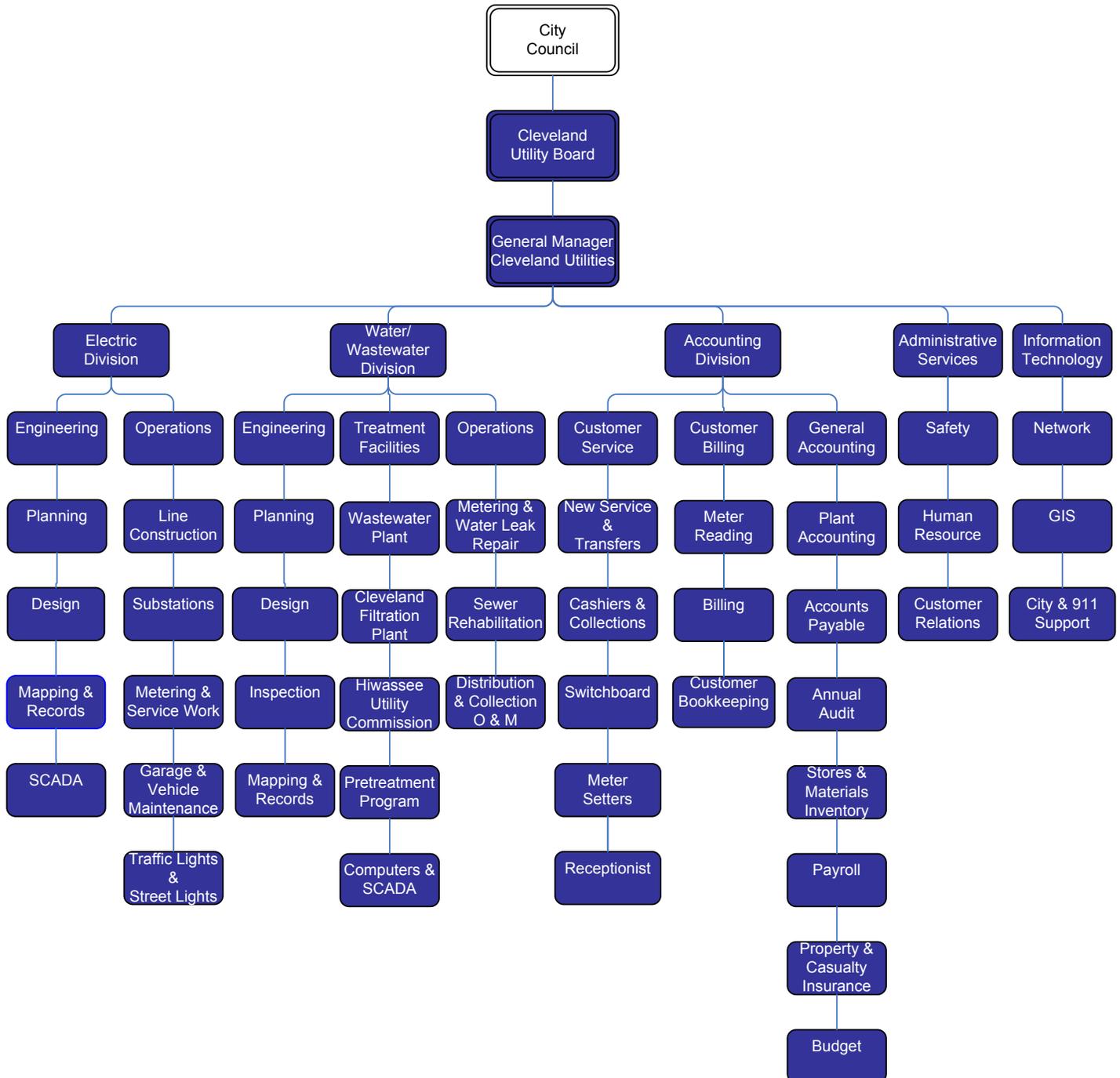
EXPENDITURES						
DEPARTMENT #43150						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
292	PW SERVICES/STORMWATER	101,300	101,300	105,000	105,000	105,000
293	NPDES PERMIT FEE	3,810	4,000	4,000	4,000	4,000
294	CITY PERMIT & FEE	2,317	3,000	3,000	3,000	3,000
319	OFFICE EXPENSE	3,303	3,000	3,000	3,500	2,000
321	OPERATING & FIELD SUPPLIES	4,031	3,500	3,000	3,000	2,000
322	BENTHIC SAMPLING/LABWORK	2,610	21,000	54,000	54,000	54,000
326	UNIFORM EXPENSE	1,000	2,000	2,000	2,000	1,000
331	GASOLINE EXPENSE	4,137	5,000	5,000	5,200	5,200
332	REPAIRS & PARTS	739	2,000	2,000	3,000	2,000
338	DRAINAGE SUPPLIES	21,127	45,000	105,000	105,000	50,000
512	INSUR-VEHICLES & EQUIPMENT	923	900	1,000	1,100	1,100
513	INSUR-GENERAL LIABILITY	8,089	8,100	8,100	8,500	8,500
514	WORKERS COMPENSATION	131	500	500	510	510
540	DEPRECIATION EXPENSE	36,541	60,000	60,000	60,000	60,000
599	MISCELLANEOUS	0	500	500	500	500
Subtotal:		244,002	480,050	573,150	574,860	592,410
Capital outlay and debt service:						
928	VEHICLES	0	0	0	30,000	0
934	BENJAMIN CREST LOT 38	0	0	0	0	0
935	TRASH RECEPTACLES	10,000	10,000	10,000	10,000	10,000
936	STORMWATER MAPPING	0	0	0	0	0
939	COMPUTER SOFTWARE & MAINT.	2,477	7,000	5,600	5,600	3,000
941	OFFICE FURNITURE/EQUIP	0	4,000	6,100	6,100	500
948	OPERATING EQUIPMENT	0	11,700	11,000	11,000	5,000
949	DEER PARK RETAINING WALL	0	0	30,000	0	0
950	OCOEE CROSSING GREENWAY	125	0	0	0	0
957	DRAINAGE - MISC	0	197,000	57,000	60,000	60,000
959	DRAINAGE - CANDIES LANE	0	500,000	1,269,887	1,269,887	0
960	N PEERLESS ROAD/25TH ST INTERSECTION	0	430,000	0	0	0
961	DRAINAGE -CAROLINA POND	0	120,000	0	120,000	220,000
963	DRAINAGE - BLYTHE FIELDS	0	0	50,000	0	0
964	DRAINAGE - TINSLEY	0	220,000	140,000	0	80,000
965	DRAINAGE - PEERLESS/25TH ST INT	0	0	230,000	0	0
966	DRAINAGE - 15TH ST DRAINAGE PIPE	0	0	0	100,000	100,000
Subtotal:		12,602	1,499,700	1,809,587	1,612,587	478,500
	TOTAL EXPENDITURES	452,761	2,301,450	2,704,337	2,541,447	1,424,910



ANNUAL BUDGET FISCAL YEAR 2021



Cleveland Utilities



Cleveland Utilities

History and Current Operations

The City of Cleveland, Board of Mayor and Commissioners, acquired the properties of the Tennessee Electric Power Company on August 16, 1939, and on this date established Cleveland Electric System.

Cleveland Water Works began its operation in 1895 under the direction of Commissioners of the Cleveland Water System. In 1959, the Board of Mayor and Commissioners instructed the Cleveland Water System to be under the direction of the Board of Mayor and Commissioners.

In March of 1976, the Board of Mayor and Commissioners directed the Cleveland Water System and Cleveland Electric System to merge operations after years of research. The new organization adopted the name of Cleveland Utilities. A Board of Public Utilities for the City of Cleveland was established in 1981. The Board consists of five members appointed by the City Council. The Board of Public Utilities meets the fourth Friday of each month in the Tom Wheeler Training Center at 12:00 p.m.

Cleveland Utilities now serves approximately 31,900 electric customers, 32,300 water customers, and 19,400 sewer customers in the City of Cleveland and a large portion of Bradley County.

All financial transactions of Cleveland Utilities take place in one of two enterprise funds. The transactions of the electric division are recorded in the "electric" fund and those of the water/wastewater operations are recorded in the "water/wastewater" fund. Entries in the water/wastewater fund are maintained individually throughout the year for rate-setting and monitoring purposes and combined at year-end for audit reporting purposes.

Cleveland Utilities is operated by the Board of Public Utilities for the City of Cleveland. The Board appoints a General Manager with the responsibility of managing the daily operation of the utility. The rates, annual budget, and long-term bonded debt of the utility require the approval of the City Council. In addition, the electric rates require the approval of the Tennessee Valley Authority.

The annual budget for Cleveland Utilities is prepared individually for the electric, water and wastewater operating departments of the utility. The budget for Cleveland Utilities is not an appropriated budget. Other than for the purchase of goods and services in the normal course of business, no transfers are made from any fund of the City of Cleveland to the enterprise funds of Cleveland Utilities. Transfers are made to the City general fund from the electric and water funds for in lieu of tax payments. The budgets are flexible operating budgets. The accuracy of the

revenues and expenses in the budgets will be determined in a large part by the demand for the goods and services provided by Cleveland Utilities. The demand for those goods and services will be determined by uncontrollable weather and economic factors. An increase in demand will not only increase revenues but will also increase expenses. Historical averages, along with known changes, are used in the preparation of the budgets, but averages can be subject to significant variances from year to year.

Selected FY 2021 budget highlights are presented in the following table.

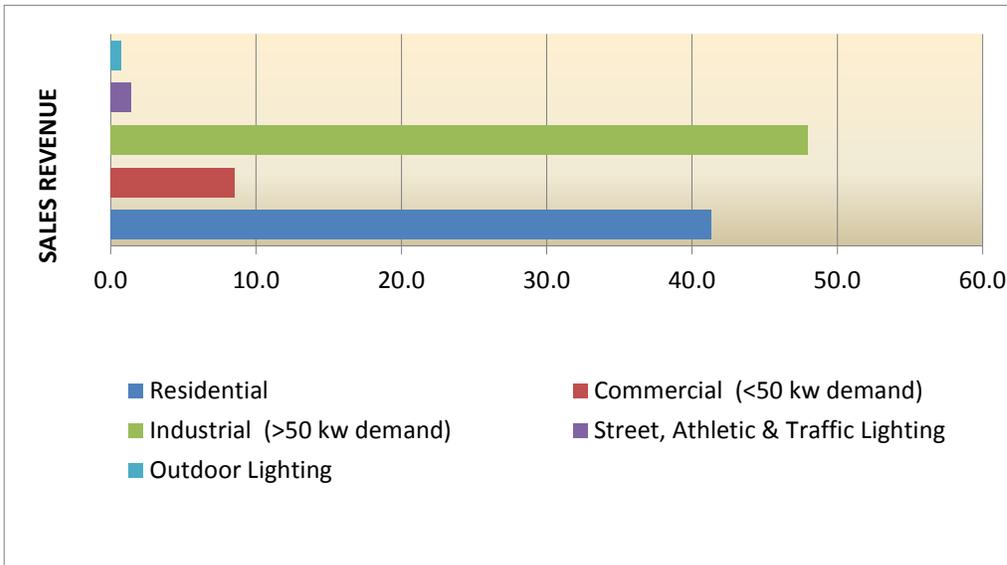
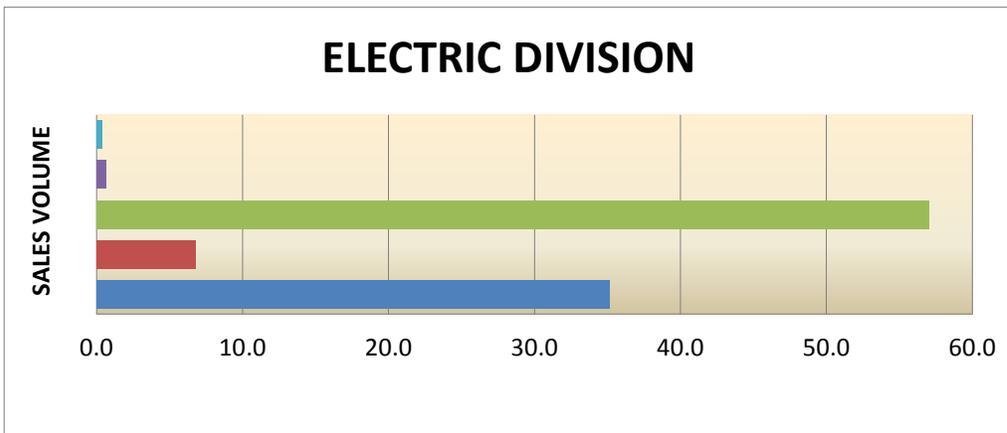
		Electric	Water	Sewer
Volume	KWH's	1,033,600,729		
Volume	Gallons		2,894,950,414	1,902,654,207
Avg Revenue	100 KWH	\$9.88		
Avg Revenue	1000 Gallons		\$6.45	\$7.67
Rate Adjustments		0.00%	6.13%	4.00%
Revenue (Sales and Other)		102,122,246	18,661,848	14,586,403
Expenses		98,435,603	16,560,437	12,938,594
Net Income		3,686,643	2,101,411	1,647,809
Tax Equivalents		2,449,223	246,094	228,489
Depreciation (Expensed)		5,091,026	3,012,464	3,842,054
Cash Generated		9,011,930	4,570,709	5,192,871
Additions to Plant		10,219,164	9,089,308	10,800,236
Beginning Bond Balance		14,990,372	28,331,669	29,044,596
Additional Bonds		2,500,000	6,000,000	5,571,000
Bond Payments		1,346,938	2,395,022	2,292,662
Ending Bond Balance		16,143,434	31,936,647	32,322,934
Bond Coverage		5.07	1.88	2.25

FY 21 Budget Details

Electric

The electric budget for FY 21 is based on the assumption 1,033,600,729 kilowatt hours of electricity will be sold at an average price of 9.88 cents per kilowatt hour. This volume represents a 0% increase over the anticipated FY 20 volume. Kilowatt hour sales are expected to be made to five specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u> %	<u>Revenue</u> %
Residential	35.15	41.34
Commercial (<50 kw demand)	6.81	8.55
Industrial (>50 kw demand)	57.01	47.99
Street, Athletic & Traffic Lighting	0.64	1.41
Outdoor Lighting	0.39	0.70



All of the electricity sold will be purchased from the Tennessee Valley Authority, a federal agency, under an all requirements multi-year contract. The budgeted cost of the electricity purchased is 7.37 cents per kilowatt hour. The margin expected to be generated between the sale of electricity and the cost of electricity is \$23,993,838. It is from this amount, plus other sources of revenue, all other operating expenses of the electric department will be funded. In addition to operating and maintenance expenses, the electric department will record depreciation expense of \$5,091,026 and a transfer to the city general fund for tax equivalents of \$2,449,223.

The expected net income in the electric department for FY 20 is \$3,686,643. This level of net income will produce a net cash generation amount of \$9,011,930 when adjusted for non-cash items. When added to the anticipated cash balance of \$14,332,550 at the beginning of the year, \$21,969,675 of cash will be available for reinvestment in plant assets and for debt retirement. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$10,219,164 and debt retirement of \$1,346,938.

The major categories of plant additions and their respective amounts are summarized in the following table.

CLEVELAND UTILITIES-ELECTRIC
CAPITAL EXPENDITURES - 2021

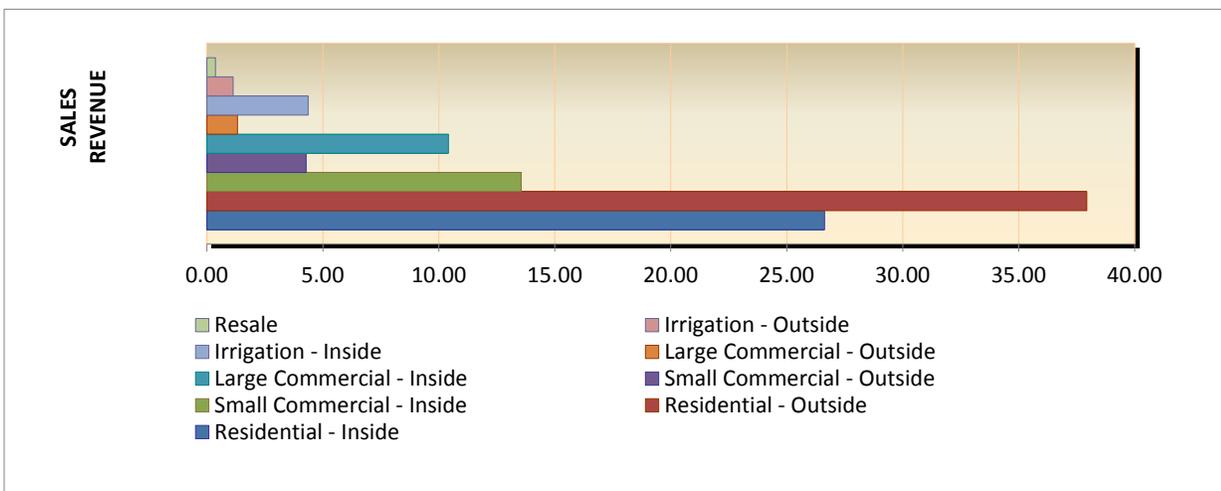
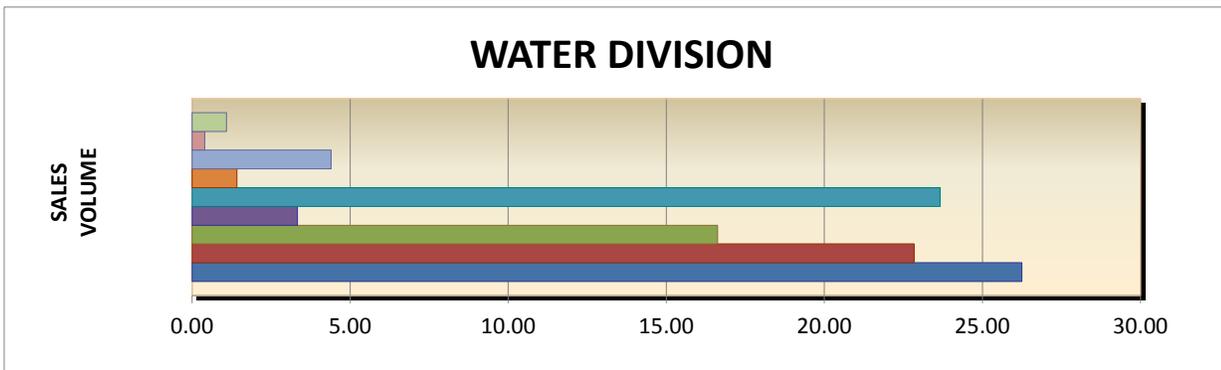
BUILDINGS AND GROUNDS	\$ 950,629
COMPUTERS	188,000
SUPERVISORY CONTROL SYSTEM	25,000
ENGINEERING	20,500
TRANSPORTATION AND GARAGE	1,183,535
GEOGRAPHIC INFORMATION SYSTEM	17,000
COMMERCIAL	500,000
INDUSTRIAL	200,000
RESIDENTIAL-OVERHEAD	30,000
RESIDENTIAL-UNDERGROUND	900,000
LINE	1,670,000
METER LAB	612,000
SUBSTATIONS	2,895,000
OFFICE	15,000
METER READING	5,000
ELECTRONICS & COMMUNICATIONS	80,000
STOREROOM	-
TRAFFIC LIGHTING	441,000
STREET LIGHTING	311,500
SECURITY LIGHTING	100,000
FIBER OPTICS	75,000
TOTAL	<u>\$ 10,219,164</u>

The anticipated cash balance at year end is \$12,873,382 of which \$3,356,162 represents the balance on hand from deposits paid by customers to guarantee payment of utility bills.

Water

The water department budget for FY 21 is based on the assumption 2,894,950,414 gallons of water will be sold at an average retail price of \$6.45 per 1,000 gallons. The rate charged for water will increase 6.13% from FY 20. This volume represents a 0% change over the anticipated FY 20 volume. Water sales are expected to be made to eight specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u> %	<u>Revenue</u> %
Residential - Inside	26.25	26.63
Residential - Outside	22.84	37.94
Small Commercial - Inside	16.62	13.56
Small Commercial - Outside	3.33	4.28
Large Commercial - Inside	23.66	10.41
Large Commercial - Outside	1.42	1.32
Irrigation - Inside	4.40	4.37
Irrigation - Outside	0.40	1.13
Resale	1.09	0.37



The expected revenue from the sale of the water, plus revenue from other sources, is \$18,661,848 for FY 21. Anticipated expenses, including depreciation of \$3,012,464 and tax equivalents of \$246,094, total \$16,560,437 leaving revenue in excess of expenses of \$2,101,411. These results will produce a net cash generation amount of \$4,570,709 when adjusted for non-cash items. When added to the anticipated cash balance of \$1,427,335 at the beginning of the year, \$6,809,024 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$6,000,000 bond issue is planned for FY 21. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$9,089,308 and debt retirement of \$2,395,022. The anticipated cash balance at year end is \$1,324,693 of which \$850,036 will be escrow requirements for the future payment of debt service. The major categories of plant additions and their respective amounts are summarized in the following table.

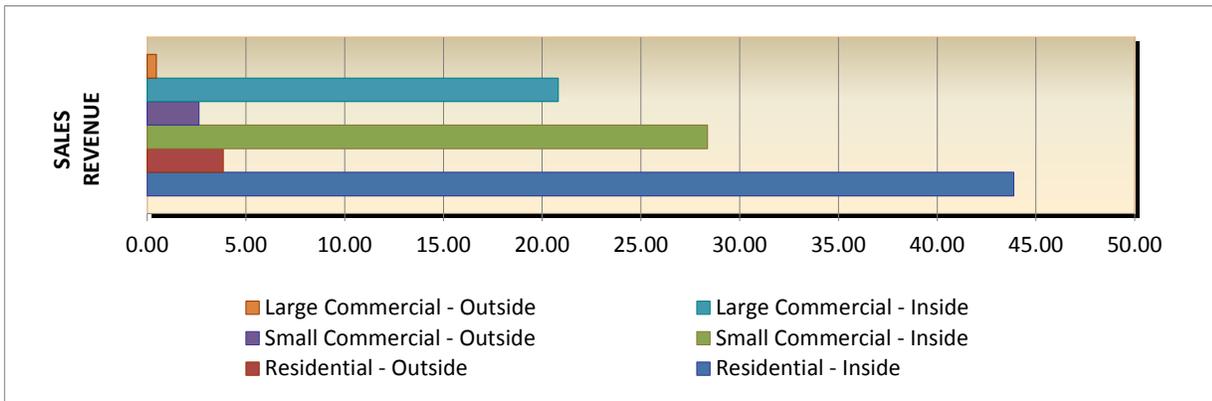
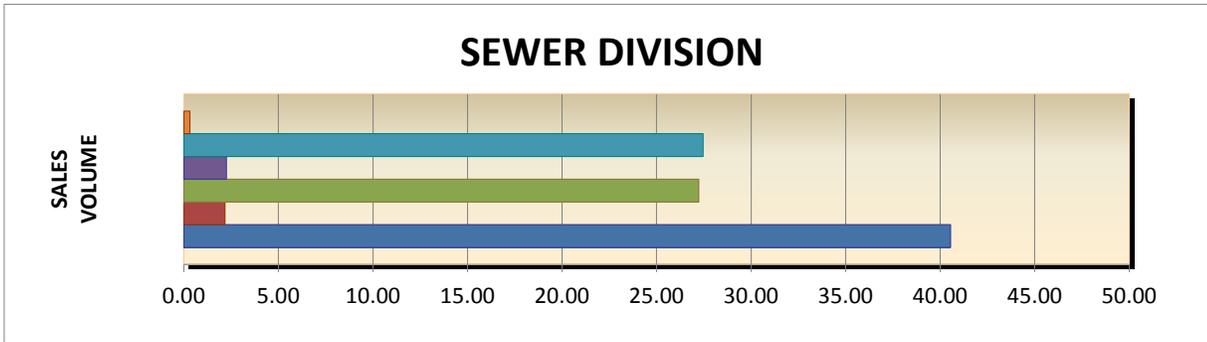
CLEVELAND UTILITIES-WATER
CAPITAL EXPENDITURES - 2021

ENGINEERING - DISTRIBUTION	\$ 3,225,000
WATER - DISTRIBUTION	1,205,000
FACILITIES MAINTENANCE DEPARTMENT	489,500
WATER TREATMENT FACILITIES	2,965,500
ENGINEERING - OFFICE	3,000
INFORMATION SYSTEMS (Includes AMI)	129,000
OFFICE EQUIPMENT	5,000
TRANSPORTATION	204,000
BUILDINGS AND GROUNDS	380,845
PAYROLL PROJECTED FOR CAPITAL PROJECTS	482,463
TOTAL	<u><u>\$ 9,089,308</u></u>

Wastewater

The wastewater department budget for FY 21 is based on the assumption 1,902,654,207 gallons of wastewater will be billed for treatment by Cleveland Utilities. The average price paid by these customers will be \$7.67 per 1,000 gallons. The rate charged will increase 4% from FY 20. This volume represents a 1.017% increase over the anticipated FY 20 volume. Charges for the treatment of wastewater are expected to be made to five specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u> %	<u>Revenue</u> %
Residential - Inside	40.55	43.88
Residential - Outside	2.18	3.85
Small Commercial - Inside	27.23	28.37
Small Commercial - Outside	2.25	2.62
Large Commercial - Inside	27.46	20.82
Large Commercial - Outside	0.32	0.47



The expected revenue from this volume, plus revenue from other sources, is \$14,586,403 for FY 21. Anticipated expenses, including depreciation of \$3,842,054 and tax equivalents of \$228,489 total \$12,982,344 leaving revenue in excess of expenses totaling \$1,647,809. These results will produce a net cash generation amount of \$5,192,871 when adjusted for other items. When added to the anticipated cash balance of \$8,512,749 at the beginning of the year, \$14,582,720 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$5,571,000 bond issue is planned for FY 21. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$10,800,236 and debt retirement of \$2,292,662. The anticipated balance at year end is \$7,065,822 of which \$841,895 will be escrow requirements for the future payment of debt service. The major categories of plant additions and their respective amounts are summarized in the following table.

CLEVELAND UTILITIES-WASTEWATER
CAPITAL EXPENDITURES - 2021

ENGINEERING - COLLECTION	\$ 3,565,000
WASTEWATER REHABILITATION DEPARTMENT	3,548,842
FACILITIES MAINTENANCE DEPARTMENT	327,100
WASTEWATER TREATMENT PLANT	1,560,000
MACHINERY & EQUIPMENT	20,000
INFORMATION SYSTEMS	127,000
ENGINEERING - OFFICE	10,000
TRANSPORTATION	225,000
ADMINISTRATION - BUILDINGS AND GROUNDS	1,417,294
TOTAL	<u><u>\$ 10,800,236</u></u>

In addition to preparing a budget for the upcoming fiscal year, Cleveland Utilities prepares an estimated budget for nine years beyond the upcoming budget year. The long-range plan included with the FY 21 budget covers fiscal year 2021 through 2030. This is believed to be worthwhile for several reasons.

1. Providing utility services is a capital intensive undertaking and plans must be in place to meet capital financing requirements.
2. Because of the tremendous capital requirements of the utility, a significant debt load is required, and there must be assurance that debt service requirements are being met in a timely manner.
3. Future plans must be made for rate adjustments in order to avoid unexpected increases.
4. Sound financial planning helps prevent financial surprises.

Several assumptions must be made in order to prepare the long-term projections.

1. Volumes must be projected. Historical averages along with statistical modeling assist in creating these projections.
2. Rates must be adjusted. Rates must "match" the demands put on the systems by expenses, capital, and debt-service requirements.
3. Expenses must be projected beyond the next fiscal year. Inflation assumptions are used, in addition to known future changes in project expenses in the future.
4. Capital requirements must be developed. Changing demands for services, new environmental regulations, and the repair and replacement of existing facilities require long range planning and timing. Some projects cover several fiscal years from the time they are designed to the time the construction on them is complete, and they must be designed financially as well as physically.
5. Interest rates and payback periods must be estimated for new bond issues. Interest rate assumptions are subject to many different factors, and only time will determine if the assumptions are reasonably accurate.
6. Cash balances must be maintained to meet all payment obligations. All assumption results are "fine-tuned" to prevent periods of time when available cash levels are not present to meet the obligations of the utility.

CLEVELAND UTILITIES ELECTRIC FUND

Programs, Services, and Functions:

This enterprise fund accounts for the revenues and expenses (including depreciation) recorded by the Electric Division of Cleveland Utilities. Cleveland Utilities is operated by the Board of Public Utilities for the City of Cleveland. The rates, annual budget, and long-term debt of the Board require the approval of the City Council. The policies and operating procedures, including daily operations, are not under the direct control of the City Council.

Utility rates are presented in the Appendix. There are five major rate categories of charges: residential; commercial; industrial; street, athletic & traffic lighting; and outdoor lighting.

This Electric Division of Cleveland Utilities buys power wholesale from the Tennessee Valley Authority, a federal agency, under an all-requirements multi-year contract. The wholesale power is distributed at the retail level through a distribution system owned and maintained by Cleveland Utilities.

Summary of Expenses:

A Summary of Expenses can be found following the Performance Measures.

Mission and Vision:

Mission: The mission of Cleveland Utilities is to provide our customers with excellent and reliable water, wastewater, electric, and supporting services through innovative business practices, a process of continual improvement, and a demonstrated commitment to our community and Core Principles.

Vision: Cleveland Utilities aspires to be an organization of the highest quality, working collaboratively and responsibly to meet the evolving utility needs of our community into the foreseeable future.

CLEVELAND UTILITIES
Electric
Performance Measures

	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
KWH Purchased	1,069,273,479	1,062,727,388	1,064,608,751
KWH Sold	1,040,483,760	1,031,774,163	1,033,600,729
KWH Unsold (line loss)	28,789,719	30,953,225	31,938,263
% KWH in Line Loss	2.69%	3.00%	3.00%
Average Retail Price of KWH (Based on kwh's Sold)	9.73	9.69	9.69
Number of Customers			
Residential	27,191	27,214	27,224
Commercial	3,931	3,931	3,931
Industrial	587	600	605
Other	167	166	166
Total	<u>31,876</u>	<u>31,911</u>	<u>31,926</u>
Total Revenues	103,865,102	101,941,699	102,122,246
Net Income	4,021,083	5,188,309	3,686,643
Additional Investment in Plant	6,638,933	7,655,939	10,219,164
Long-term Debt	14,967,143	14,990,372	16,143,434
Number of Customers per Employee	375	375	376

Cleveland Utilities-Electric Fund Budget Summary

	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2021 PROPOSED
Revenues for Electric System			
Residential	\$ 43,415,172	\$ 42,782,263	\$ 41,420,632
Commercial	9,384,335	8,807,138	8,568,480
Industrial	46,617,888	50,062,645	48,079,449
Street, Athletic, & Traffic	1,442,413	1,462,232	1,413,151
Outdoor Lighting	673,387	728,049	702,243
Change in Accrued Revenue	140,806		
Total Electric Sales Revenue	\$ 101,674,001	\$ 103,842,327	\$ 100,183,955
Other Operating Revenue	\$ 1,805,507	\$ 1,631,614	\$ 1,651,437
Interest	385,594	179,500	286,854
Total Other Revenues	\$ 2,191,101	\$ 1,811,114	\$ 1,938,291
Total Revenues	\$ 103,865,102	\$ 105,653,441	\$ 102,122,246
Operating Expense			
Purchased Power	\$ 79,105,221	\$ 80,519,340	\$ 76,190,117
Other Operating Expenses	5,710,281	5,805,873	6,184,804
Maintenance	4,629,797	4,917,285	4,889,880
Depreciation and Amortization	4,999,892	5,034,211	5,255,573
Tax Equivalents & FICA	4,764,555	5,642,953	5,380,352
Total Operating Expenses	\$ 99,209,746	\$ 101,919,662	\$ 97,900,726
Interest Expense	\$ 634,273	\$ 628,018	\$ 534,877
Total Other Expenses	\$ 634,273	\$ 628,018	\$ 534,877
Total Expenses	\$ 99,844,019	\$ 102,547,680	\$ 98,435,603
Net Revenues	\$ 4,021,083	\$ 3,105,761	\$ 3,686,643

**CLEVELAND UTILITIES - ELECTRIC
CASH FLOW ANALYSIS
FY 2021**

Sources of Cash:

Net Income		\$ 3,686,643
Add: Non-Cash Items		
Depreciation - Expensed	\$ 5,091,026	
Depreciation - Cleared	235,623	
Amortization	(1,362)	
Total Non-Cash Items		5,325,287
Total Cash Generated From Operations		\$ 9,011,930
Add: Beginning Cash Balance		14,332,550
Bond Issues (Net)		2,500,000
OPEB Trust Funding		(311,665)
GASB 68 Adjustment		(1,063,140)
Anticipated FEMA Reimbursement		-
Working Capital Adjustments		-
Total Cash Available		\$ 24,469,675
Uses of Available Cash:		
Debt Repayment - Bonds/Loans	\$ 1,377,129	
Capital Improvements & Additions	10,219,164	
Total Uses of Cash		\$ 11,596,293
Cash at End of Year		\$ 12,873,382
Less Estimated Customer Deposits		\$ 3,356,162
Less Sinking Fund Requirements		\$ 136,769
Unrestricted		\$ 9,380,450

**CLEVELAND UTILITIES - ELECTRIC
FINANCIAL FORECAST
FOR THE YEAR ENDING JUNE 30, 2021**

2021 BUDGET						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	KWHs (000)
REVENUES						
Residential	11,447,286	8,855,788	12,569,171	8,548,387	41,420,632	363,325
Commercial	2,540,847	1,885,436	2,120,330	2,021,866	8,568,480	70,370
Industrial	13,814,541	11,232,757	10,929,467	12,102,685	48,079,449	589,263
Street, Athletic & Traffic	363,670	351,756	337,548	360,177	1,413,151	6,579
Outdoor Lighting	174,935	175,736	176,524	175,048	702,243	4,064
Total Electric Sales Revenue	28,341,279	22,501,473	26,133,040	23,208,163	100,183,955	1,033,601
Purchased Power	21,553,605	17,112,420	19,874,234	17,649,859	76,190,117	
Operating Margin:	6,787,674	5,389,053	6,258,806	5,558,304	23,993,838	
OTHER REVENUE						
Customer Penalties	63,291	50,250	58,359	51,829	223,729	
Service Revenue	139,665	110,887	128,783	114,368	493,703	
Rents	220,833	220,833	220,833	220,833	883,331	
Miscellaneous Income	81,149	64,428	74,826	66,453	286,854	
Interest	14,335	11,381	13,218	11,740	50,674	
Total Other Revenue	519,273	457,779	496,019	465,223	1,938,291	
TOTAL REVENUE	7,306,947	5,846,832	6,754,825	6,023,527	25,932,129	
EXPENSES						
Transmission-Operations	12,395	12,395	12,395	12,395	49,580	
Transmission-Maintenance	12,395	12,395	12,395	12,395	49,580	
Distribution-Operations	470,407	470,407	470,407	470,407	1,881,627	
Distribution-Maintenance	1,210,075	1,210,075	1,210,075	1,210,075	4,840,300	
Meter Reading	28,644	28,644	28,644	28,644	114,577	
Billing & Collecting	342,291	342,291	342,291	342,291	1,369,164	
Customer Service & Information	62,794	62,794	62,794	62,794	251,176	
Rebates & Inspections	0	0	0	0	0	
Administrative O & M	629,670	629,670	629,670	629,670	2,518,680	
Economic Development	18,433	18,433	18,433	18,433	73,733	
Employee Benefits, FICA & Safety	732,782	732,782	732,782	732,782	2,931,129	
Depreciation	1,221,847	1,260,029	1,285,484	1,323,667	5,091,026	
Tax Equivalents	612,306	612,306	612,306	612,306	2,449,223	
Acquisition Adjustment	8,641	8,641	8,641	8,641	34,564	
Interest on Deposits	8,697	8,697	8,697	8,697	34,787	
Interest on Bonds	115,021	122,522	127,523	135,024	500,089	
Bond Cost Amortization	14,063	14,063	14,063	14,063	56,250	
TOTAL EXPENSES	5,500,461	5,546,144	5,576,600	5,622,284	22,245,485	
NET INCOME	1,806,486	300,688	1,178,225	401,243	3,686,644	

**CLEVELAND UTILITIES
ELECTRIC DIVISION
CAPITAL BUDGET FY 2021**

	DESCRIPTION	FY 2021	
B Buildings & Grounds			
1	Upgrade application clerk's area in main lobby	10,000	
2	Paint Crews Lounge and Meter Department (exterior)	30,000	
3	Main Office Drive Up Kiosk	50,000	
4	Main Office backspacing	25,000	
5	New AC unit for Fiber Phone Room	15,000	
6	Parking lot on east side of main building	50,000	
7	Renovations of breakroom	50,000	
8	Renovations of TWTC	125,000	
9	New AC unit for TWTC	20,000	
10	HVAC Upgrades on the Main Building	20,000	
11	Storm file on Pole Yard	75,000	
12	Replace fence on lower yard	80,000	
13	Additional Pole Racks at Harrison Building	50,000	
14	Support Building (Westwater, IT, Wellness)	350,629	
	Total	950,629	
C Computers			
1	Network components and upgrades	40,000	
2	Network storage devices	7,000	
3	Network printers	2,000	
4	Network server replacements or upgrades	5,000	
5	Quest change and/or	7,000	
6	Firewall Upgrade	40,000	
7	VMNMI	7,000	
8	IVR	70,000	
9	AMI equipment replacement/new	10,000	
	Total	188,000	
D Supervisory Control			
1	ACS DNP net	25,000	
	Total	25,000	
E Engineering			
1	Replacement drone	2,500	
2	Spoticalc Pole Loading Software	18,000	
	Total	20,500	
F Transportation			
1	Diagnostic Tools & Software compatible with CAT equipment	12,000	
2	Replace Unit #110 - C3500 with utility bed	45,000	
3	Replace Unit #116 - C3500 with utility bed	45,000	
4	Replace Unit #176 - 1500 with bed cover	35,000	
5	New pickup up for line crew foreman	45,000	
6	Replace Unit #106 - INT 4700 Flatbed Bid 3/5/20	70,000	
7	Replace Unit #138 - 41' bucket PO91390 fall 2021 delivery	185,075	
8	New Unit #137 - 45' bucket PO91389 fall 2021 delivery	153,644	
9	New 65' bucket truck to be added to the fleet - Unit #108 will become spare	325,000	
10	Replace Unit #179 - 55' bucket PO92099 3/65 day delivery	267,816	
	Total	1,183,535	
G Geographical Information System			
1	Server Hardware upgrade/replacement	15,000	
2	Fleet Management additions	2,000	
	Total	17,000	
H Commercial Load Additions			
1	Install primary, transformers, meters and other necessary facilities to serve new commercial customers	500,000	
	Total	500,000	
I Industrial Load Additions			
1	Install primary, transformers, meters and other necessary facilities to serve new industrial customers	200,000	
	Total	200,000	
J Residential - Overhead Load Additions			
1	Install overhead primary facilities, transformers, meters and service conductors	30,000	
	Total	30,000	
K Residential - Underground Load Additions			
1	Install underground primary facilities, pad mounted transformers, meters, underground services and conduit systems	900,000	
	Total	900,000	
L Line Construction			
1	Copper to AAC conversion projects	15,000	
2	Install 4 new gang operated tower switches 13KV.	60,000	
3	Complete double conductor of SC 624 along South Lee Hwy to Payne Gap Phase I	550,000	
4	Construct new 13KV circuit out of Sequoia Substation to serve Hardwick Farms	400,000	
5	Purchase and installation of equipment for Distribution Automation Project	100,000	
6	Purchase and install new 2-69KV gang operated switches to include interrupters	100,000	
7	Purchase and install fault indicators	15,000	
8	12-single phase SEC reclosers	60,000	
9	Capacitor bank controls and material	100,000	
10	Creant inspections (3 per year)	180,000	
11	Pole Testing (\$20.00 * 4,000 poles)	80,000	
12	Three phase Weeks Drive to Shady Lane	100,000	
	Total	1,670,000	
M Meter Lab			
1	Purchase new AMI single and three phase meters	600,000	
2	Purchase of metering transformers (secondary)	12,000	
	Total	612,000	
N Substation			
1	Wildwood Substation - retaining wall on north side	25,000	
2	Purchase Greenlee wire tester	2,000	
3	East Cleveland - gravel grass yard	20,000	
4	Replace batteries at Mouse Creek Substation	4,000	
5	Replace batteries at Sequoia Substation	4,000	
6	Purchase and install nitrogen blank systems on T1 & T2 at Springbrook Substation	8,000	
7	Mouse Creek Substation - security wall	300,000	
8	Lang Street Substation remodel Phase I	2,000,000	
9	Replace camera security system at South Cleveland Substation	4,000	
10	South Industrial Park Substation Phase II	500,000	
11	Gas Monitors for East Cleveland Transformers	28,000	
	Total	2,895,000	
O Office			
1	Office furniture and equipment	15,000	
	Total	15,000	
P Meter Field Equipment			
1	Purchase 1 Handheld Metercat	5,000	
	Total	5,000	
Q Electronic Communications/Fiber			
1	Purchase and installation of fiber for Distribution Automation project	50,000	
2	Routers and equipment for stock	10,000	
3	New Bandier for comm projects	2,500	
4	Mapping Software	12,000	
5	Tower section for shop	1,000	
6	Ground Tester	2,000	
7	Misc. Fiber Equipment (Clearfield box, jumpers, etc.)	2,500	
	Total	80,000	
R Storeroom			
1		-	
	Total	-	
T Traffic Lighting			
1	Detection Upgrades	90,000	
2	Comm and controller upgrades	45,000	
3	Rebuild / Rewires / Upgrades	150,000	
4	LED conversions and rewiring	7,000	
5	Maintenance parts and equipment	75,000	
6	Pedestrian Signals	50,000	
7	T2 TS2 Type 2 Traffic Cabinets	24,000	
	Total	441,000	
U Street Lighting			
1	Old Freewill Village	1,000	
2	Timber Creek Phase III	8,000	
3	Weeks Drive Townhomes	2,000	
4	Spring Creek Cove	3,000	
5	Stone Lake Rd / Mason Rd.	13,000	
6	Brookbridge	2,000	
7	Victory Cove Phase II	3,000	
8	Industrial Park	21,000	
9	Hi-Mast Conversion to LED	57,000	
10	Lighting between interchange and Exit #20	160,000	
11	Heartland Subdivision	20,000	
12	The Endorse (Weeks Dr.)	17,500	
13	Stonycreek Subdivision	4,000	
	Total	311,500	
V Security Lighting			
1	Routine security light projects	100,000	
	Total	100,000	
Z Fiber Optics			
1	Purchase and installation of fiber for misc projects	75,000	
	Total	75,000	
	Grand Total	10,219,164	

CLEVELAND UTILITIES ELECTRIC DIVISION 5YR PROJECTED CAPITAL BUDGET FY 2022 - FY 2026						
DESCRIPTION	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
MAJOR PROJECTS PLAN						
1 Industrial, Commercial, Residential OH & UG Service, Line Construction Projects, Substation Projects	2,000,000	2,250,000	2,250,000	2,500,000	260,000	9,260,000
2 Garage, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics, Fiber, Office Furn	700,000	700,000	700,000	700,000	710,000	3,510,000
3 Street Lighting, Security Lighting, and Traffic Lighting (LED lighting projects)	900,000	920,000	940,000	960,000	980,000	4,700,000
4 Buildings and Grounds	300,000	320,000	340,000	360,000	380,000	1,700,000
Annexation Projects:						
5 Anatole						-
Major Line Projects (69KV & 13 KV):						
6 Circuit Inspections	200,000	210,000	220,000	230,000	240,000	1,100,000
7 Reconductor Benton Pike		300,000				300,000
8 East Cleveland 69KV addition of 4th circuit Phase I - Line Design & R.O.W. acquisition		300,000				300,000
9 East Cleveland 69KV addition of 4th circuit Phase II - Line Construction			300,000			300,000
10 East Cleveland 69KV addition of 4th circuit Phase III - Line Construction				300,000		300,000
11 Construct new 13KV circuit out of Sequoia substation to serve Hardwick Farms						-
12 Three phase Weeks Drive to Shady Lane						-
13 Complete double conductor of SC614 Phase I		700,000				700,000
14 Complete double conductor of SC614 Phase II			700,000			700,000
15 Complete double conductor of SC624 along South Lee Hwy to Payne Gap Phase I						-
16 Complete double conductor of SC624 from Payne Gap to Smith Dr Phase II	800,000					800,000
17 Complete double conductor of EC694 Phase I					700,000	700,000
18 Complete double conductor of EC694 Phase II						-
19 Pole testing Phase I						-
20 Pole testing Phase II	90,000					90,000
21 Pole testing Phase III		100,000				100,000
22 Pole testing Phase IV			110,000			110,000
23 Pole testing Phase V				120,000		120,000
24 Double conductor EC774 to Lang Street Sub - East Cleveland to Dellwood Lane Phase I				700,000		700,000
25 Double conductor EC774 to Lang Street Sub - Dellwood Lane toward Lang Street Phase II					900,000	900,000
Smart Grid and AMI projects:						
26 Fiber Optics/New Smart Grid Equipment/Distribution Automation/AMI Meters	500,000	500,000	500,000	500,000	500,000	2,500,000
Substation Projects:						
27 Install new control house, relaying, ground switch, batteries & charger @ Springbrook Substation	250,000					250,000
28 Install new control house, relaying, ground switch, batteries & charger @ Wildwood substation		250,000				250,000
29 Install new control house, relaying, ground switch, batteries & charger @ Payne Gap Substation			250,000			250,000
30 Expand Ocoee Substation to include additional transformer and control building					1,000,000	1,000,000
31 Site work at Burlington Substation	175,000					175,000
32 Upgrade at Burlington Substation Phase I				600,000		600,000
33 Upgrade at Burlington Substation Phase II					600,000	600,000
34 Mouse Creek security wall						-
35 Replace relay panel and remote at South Cleveland	300,000					300,000
36 Lang St Substation - Construction (Phase II)						-
37 Lang St Substation - Construction (Phase III)	1,000,000					1,000,000
38 South Industrial Park Substation - Phase II						-
39 Purchase new spare transformer at East Cleveland Substation					100,000	100,000
40 Purchase property for future substation site (North Lee Area)			400,000			400,000
41 Purchase transformers and bus from TVA/VEC at East Cleveland Substation		500,000	500,000			1,000,000
42 Engineering design for East Cleveland 161kV upgrade				200,000	200,000	400,000
Utility Vehicle Replacements:						
43 Unit #142 - 41' bucket truck			220,000			220,000
44 Unit #107 - 65' bucket truck					280,000	280,000
45 Unit #137 - Versalift bucket truck (new call truck in 2020)					200,000	200,000
46 Unit #103 - 82' bucket truck					300,000	300,000
47 Unit #179 - 55' bucket						-
48 Unit #138 - 41' bucket truck				200,000		200,000
49 Unit #150 - Pickup 4WD			35,000			35,000
50 Unit #180 - Case Backhoe				90,000		90,000
51 Unit #140 - Pickup				35,000		35,000
52 Unit #101 - 1/2 Ton Pickup	40,000					40,000
53 Unit #119 - 1/2 Ton Pickup	40,000					40,000
54 Unit #176 - 1/2 Ton Pickup						-
55 Unit #110 - 3/4 Ton with utility bed						-
56 Unit #116 - 1 Ton with utility bed						-
57 Unit #136 - 1/2 ton regular cab pick up	35,000					35,000
58 Unit #149 - 1998 Komatsu Forklift			60,000			60,000
59 Unit #134 - Engineering pickup	35,000					35,000
60 Unit #139 - 3/4 Ton Pickup	55,000	55,000				110,000
61 Unit #104 - 1/2 Ton Pickup		35,000				35,000
62 Unit #143 - Standby Bucket Truck				170,000		170,000
63 Unit #115 - General Digger Derrick					280,000	280,000
64 Unit #121 - Bobcat Skidsteer			60,000			60,000
65 Unit #185 - 1/2 Ton Pickup Truck - Standby		35,000				35,000
66 New pick up for line crew foreman						-
67 New unit #137 - 45' bucket truck						-
68 New 65' bucket truck to be added to fleet (unit #108 will become the spare)						-
69 Unit #128 - Altec 47' line truck		300,000				300,000
70 Unit #108 - 55' bucket truck		275,000				275,000
Miscellaneous Projects:						
71 Renovations of TWTC						-
72 Parking lot on the east side of customer service building						-
73 New Wellness Complex						-
74 Pole yard renovations (storm tile and fencing)						-
TOTAL	7,420,000	7,750,000	7,585,000	7,665,000	7,630,000	38,050,000

CLEVELAND UTILITIES WATER/WASTEWATER FUND

Programs, Services, and Functions:

This enterprise fund accounts for the revenues and expenses (including depreciation) recorded in the Water and Wastewater Divisions of Cleveland Utilities. Cleveland Utilities is operated by the Board of Public Utilities for the City of Cleveland. The rates, annual budget, and long-term debt require the approval of the City Council. The policies and operating procedures, including daily operations, are not under the direct control of the City Council.

Utility rates are presented in the Appendix. There are three major rate categories for water charges: residential; small commercial and large commercial. Sewer charges are tied to these water categories and consumption.

Cleveland Utilities owns and operates an eight million gallon per day drinking water facility sourced by the Hiwassee River as well as a two million gallon per day facility sourced by Waterville Springs. Cleveland Utilities also contractually operates and maintains the Hiwassee Utilities Commission drinking water treatment facility, also sourced by the Hiwassee River. Cleveland Utilities maintains a contractual agreement with the Hiwassee Utilities Commission to purchase over 9.7 million gallons per day. Other purchased water sources include Eastside and Savannah Utility Districts in order to ensure that Cleveland's water system demands are met.

Cleveland's water system can be supplied with up to 21.1 million gallons of water a day from the water sources listed above and can store up to 15.8 million gallons of water in the 11 water storage tanks which distribute the water through 757 miles of water mains within the Cleveland water distribution system. The Cleveland water system's overall water demand (to include purchased water) during the summer of 2019 was 15.35 million gallons and the lowest daily demand (to include purchased water) during the winter of 2019 was 8.39 million gallons.

This FY 2021 Budget calls for improvement in the water system totaling \$9,089,308.

Cleveland Utilities owns and operates one wastewater treatment plant which discharges into the Hiwassee River. The plant is an Intermittent Cycle Extended Aeration System (ICEAS) plant and has a current average daily capacity of 21.6 mgd.

The wastewater collection system includes 366 miles of wastewater mains, and a number of sewer pumping stations. Work continues on the collection system to correct inflow/infiltration problems. This occurrence takes place during periods of wet weather and can cause overloading conditions in the system. Additionally, this added flow increases the costs of operating the wastewater plant.

Summary of Expenses:

A Summary of Expenses can be found following the Performance Measures.

Mission and Vision:

Mission: The mission of Cleveland Utilities is to provide our customers with excellent and reliable water, wastewater, electric, and supporting services through innovative business practices, a process of continual improvement, and a demonstrated commitment to our community and Core Principles.

Vision: Cleveland Utilities aspires to be an organization of the highest quality, working collaboratively and responsibly to meet the evolving utility needs of our community into the foreseeable future.

CLEVELAND UTILITIES
Water and Wastewater
Performance Measures

	FY 2019 Actual	FY 2020 Projected	FY 2021 Proposed
Gallons of Treated Water Pumped	3,038,206,542	3,758,170,000	3,908,183,059
Gallons of Treated Water Sold	2,788,282,500	2,890,900,000	2,894,950,414
% of Treated Water Loss	8.23%	23.08%	25.93%
Gallons of Treated Wastewater	4,302,393,000	3,767,000,000	3,805,308,414
% Inflow/Infiltration	57.38%	50.00%	50.00%
Number of Water Customers			
Residential	28,427	28,610	28,748
Commercial	3,201	3,210	3,213
Irrigation	573	549	535
Sales for Resale	2	2	2
Total	32,203	32,371	32,498
Number of Wastewater Customers			
Residential	16,612	16,712	16,787
Commercial	2,626	2,646	2,660
Industrial	62	62	62
Total	19,300	19,420	19,509
Total Revenues (Combined)	29,447,973	29,747,389	33,248,251
Net Income (Combined)	2,732,737	3,225,306	3,749,220
*Investment in Plant and Equipment	11,705,101	11,629,670	19,889,544
Long-term Debt	56,836,669	57,376,265	64,259,581
# of Customers per W/WW Employee	422	425	413

*Funded from revenue and debt

Cleveland Utilities-Water/Wastewater System Budget Summary

	FY 2019 ACTUAL	FY 2020 BUDGETED	FY 2021 PROPOSED
Revenues for Water System			
Residential	\$ 9,381,596	\$ 10,129,834	\$ 11,001,258
Commercial	4,449,336	5,022,307	5,038,423
Irrigation	484,981	517,143	936,366
Sales for Resale	48,302	39,544	63,870
Change in Accrued Revenue	37,676	-	-
Total Water Revenue	\$ 14,401,891	\$ 15,708,827	\$ 17,039,917
Other Revenues			
Sewer Revenues	\$ 12,046,614	\$ 12,937,882	\$ 13,537,188
Other Operating Revenue	2,788,064	2,443,428	2,533,744
Interest	211,404	149,085	137,402
Total Other Revenues	\$ 15,046,082	\$ 15,530,395	\$ 16,208,334
Total Revenues	\$ 29,447,973	\$ 31,239,222	\$ 33,248,251
Operating Expense			
Operations	\$ 12,282,584	\$ 12,855,191	\$ 13,513,417
Maintenance	2,655,918	2,462,615	2,837,074
Depreciation and Amortization	6,385,719	6,530,724	6,917,944
Tax Equivalent & FICA	4,175,922	4,360,014	4,573,798
Total Operating Expenses	\$ 25,500,143	\$ 26,208,544	\$ 27,842,233
Interest Expense	\$ 1,563,533	\$ 1,744,642	\$ 1,656,798
Total Other Expenses	\$ 1,563,533	\$ 1,744,642	\$ 1,656,798
Total Expenses	\$ 27,063,676	\$ 27,953,186	\$ 29,499,031
Operating Income (Loss)	\$ 2,384,297	\$ 3,286,036	\$ 3,749,220
Contribution In Aid of Construction	\$ 348,440	\$ -	\$ -
Net Revenues	\$ 2,732,737	\$ 3,286,036	\$ 3,749,220

**CLEVELAND UTILITIES - WATER
CASH FLOW ANALYSIS
FY 2021**

Sources of Cash:

Net Income **\$ 2,101,411**

Add:	Non-Cash Items	
	Depreciation - Expensed	\$ 3,012,464
	Depreciation - Cleared	190,058
	Amortization	<u>(4,124)</u>

Total Non-Cash Items 3,198,399

Total Cash Generated From Operations **\$ 5,299,811**

Add:	Beginning Cash Balance	\$ 1,427,335
	Bond Issues (Net)	\$ 6,000,000
	Grants & Contributions In Aid	\$ 810,980
	GASB 68 Adjustment	\$ (508,258)
	OPEB Trust Funding	\$ (220,844)

Total Cash Available **\$ 12,809,024**

Uses of Available Cash:

Debt Repayment - Bonds/Loans	\$ 2,395,022
Capital Improvements & Additions	<u>9,089,308</u>

Total Uses of Cash **\$ 11,484,331**

Cash at End of Year **\$ 1,324,693**

Less Sinking Fund Requirements 850,036

Unrestricted **\$ 474,657**

CLEVELAND UTILITIES - WATER
Financial Forecast
For the Year Ending June 30, 2021

2021 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,277,115	1,093,383	1,046,287	1,120,157	4,536,943	759,929
Residential-Outside	1,779,754	1,535,569	1,530,864	1,618,126	6,464,315	661,237
Small Commercial-Inside	634,153	559,509	544,759	571,344	2,309,766	481,115
Small Commercial-Outside	206,387	172,884	164,361	185,846	729,478	96,366
Large Commercial-Inside	478,232	421,888	410,179	463,667	1,773,967	684,953
Large Commercial-Outside	51,167	56,968	62,445	54,629	225,212	40,992
Irrigation-Inside	287,490	188,513	81,995	186,257	744,254	127,277
Irrigation-Outside	120,218	29,000	17,201	25,692	192,112	11,579
Resale	19,485	21,187	12,503	10,695	63,870	31,503
Total Water Revenue	4,854,001	4,078,901	3,870,594	4,236,413	17,039,917	2,894,950
OTHER REVENUE						
Sprinkler Taps & Service	51,119	42,956	40,762	44,613	179,452	
Access Fees	167,648	140,877	133,683	146,318	588,526	
HUC Reimbursement	102,003	85,715	81,338	89,026	358,083	
Customer Penalties	68,948	57,938	54,980	60,175	242,042	
Miscellaneous (Service Revenue)	69,861	58,706	55,708	60,973	245,246	
Interest	2,445	2,055	1,949	2,132	8,582	
Total Other Revenue	462,024	388,247	368,420	403,237	1,621,931	
TOTAL REVENUE	5,316,025	4,467,148	4,239,014	4,639,650	18,661,848	
EXPENSES						
Purchased Water	709,100	595,869	565,438	618,879	2,489,288	
T & D Operations	443,199	443,199	443,199	443,199	1,772,798	
T & D Maintenance	353,049	353,049	353,049	353,049	1,412,197	
Pumping Expense	567,327	476,735	452,389	495,145	1,991,595	
Meter Reading	25,536	25,536	25,536	25,536	102,148	
Billing & Collecting	196,761	196,761	196,761	196,761	787,046	
Customer Service & Information	14,442	14,442	14,442	14,442	57,766	
Administrative O & M	347,121	347,121	347,121	347,121	1,388,478	
Employee Benefits, FICA & Safety	578,097	578,097	578,097	578,097	2,312,384	
Depreciation	722,992	745,585	760,647	783,241	3,012,464	
Interest	220,380	234,753	244,335	258,708	958,178	
Bond Costs Amortization	7,500	7,500	7,500	7,500	30,000	
Tax Equivalent	61,524	61,524	61,524	61,524	246,094	
TOTAL EXPENSES	4,247,028	4,080,171	4,050,038	4,183,202	16,560,437	
NET INCOME (LOSS)	1,068,997	386,977	188,976	456,448	2,101,411	

**CLEVELAND UTILITIES - WASTEWATER
CASH FLOW ANALYSIS
FY 2021**

Sources of Cash:

Net Income		\$ 1,647,809
Add:	Non-Cash Items	
	Depreciation - Expensed	\$ 3,842,054
	Depreciation - Cleared	106,328
	Amortization	<u>76,122</u>
Total Non-Cash Items		4,024,504
Total Cash Generated From Operations		\$ 5,672,312
Add:	Beginning Cash Balance	8,512,749
	GASB 68 Adjustment	(313,757)
	Bond Issues (Net)	5,571,000
	Grants & Contribution In Aid	877,100
	Sale of Mouse Creek WWTP	5,000
	OPEB Trust Funding	<u>(165,684)</u>
Total Cash Available		\$ 20,158,720
Uses of Available Cash:		
	Debt Repayments	\$ 2,292,662
	Capital Improvements & Additions	<u>10,800,236</u>
Total Uses of Cash		13,092,898
Cash at End of Year		\$ 7,065,822
Less Sinking Fund Requirements		\$ 841,895
Unrestricted		\$ 6,223,927

**CLEVELAND UTILITIES - WASTEWATER
FINANCIAL FORECAST
For the Year Ending June 30, 2021**

2021 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,569,069	1,448,924	1,462,736	1,459,283	5,940,011	771,519
Residential-Outside	134,655	122,622	129,223	134,396	520,895	41,458
Small Commercial - Inside	1,007,996	947,758	942,151	942,125	3,840,029	518,077
Small Commercial - Outside	81,778	87,512	85,567	100,048	354,905	42,894
Large Commercial - Inside	763,272	672,282	649,713	733,037	2,818,302	522,559
Large Commercial - Outside	16,283	13,782	15,304	17,678	63,046	6,148
Total Wastewater Revenue	3,573,053	3,292,880	3,284,694	3,386,567	13,537,188	1,902,654
OTHER REVENUE						
Access Fees	59,618	54,944	54,806	56,507	225,875	
Miscellaneous Revenue	116,948	107,778	107,511	110,845	443,081	
Interest	34,001	31,334	31,257	32,226	128,820	
Customer Penalties	66,365	61,162	61,010	62,902	251,439	
Total Other Revenue	276,932	255,218	254,584	262,480	1,049,215	
TOTAL REVENUE	3,849,985	3,548,098	3,539,278	3,649,047	14,586,403	
EXPENSES						
Wastewater Plant-Operations	384,202	354,076	353,195	364,150	1,455,624	
Wastewater Plant-Maintenance	1,240	1,142	1,140	1,175	4,697	
Wastewater Plant-Operations-Biosolids	96,389	88,831	88,610	91,357	365,186	
Wastewater Plant-Maintenance-Biosolids	0	0	0	0	0	
Wastewater Collection Operations	72,447	72,447	72,447	72,447	289,784	
Wastewater Collection Maintenance	37,356	37,356	37,356	37,356	149,427	
Wastewater Collection Operations MOM	102,972	102,972	102,972	102,972	411,886	
Wastewater Collection Maintenance MOM	124,632	124,632	124,632	124,632	498,526	
Wastewater Rehab Operations MOM	324	324	324	324	1,294	
Wastewater Rehab Maintenance MOM	0	0	0	0	0	
Administration Operations	223,722	223,722	223,722	223,722	894,882	
Administration Operations MOM	7,248	7,248	7,248	7,248	28,992	
Engineering Operations	79,434	79,434	79,434	79,434	317,737	
Engineering Operations MOM	2,070	2,070	2,070	2,070	8,274	
E & R Wastewater Plant Operations	49,569	45,681	45,567	46,981	187,798	
E & R Wastewater Plant Maintenance	1,790	1,650	1,645	1,696	6,782	
E & R Operations FOG MOM	15,735	15,735	15,735	15,735	62,935	
E & R Maintenance FOG MOM	0	0	0	0	0	
E & R Operations SM MOM	1,302	1,302	1,302	1,302	5,202	
E & R Maintenance SM MOM	0	0	0	0	0	
Facilities Maintenance Operations WWTP	0	0	0	0	0	
Facilities Maintenance Maintenance WWTP	151,313	139,448	139,103	143,415	573,279	
Facilities Maintenance Operations MOM	71,376	71,376	71,376	71,376	285,500	
Facilities Maintenance Maintenance MOM	48,042	48,042	48,042	48,042	192,166	
Customer Records and Collection	124,599	124,599	124,599	124,599	498,394	
Customer Service and Assistance	15,069	15,069	15,069	15,069	60,274	
Employee Benefits, FICA & Safety	446,709	446,709	446,709	446,709	1,786,831	
Meter Reading	12,633	12,633	12,633	12,633	50,537	
Depreciation	922,093	950,908	970,119	998,934	3,842,054	
Tax Equivalent	57,123	57,123	57,123	57,123	228,489	
Interest	160,683	171,162	178,148	188,627	698,620	
Bond Costs Amortization	8,358	8,358	8,358	8,358	33,426	
TOTAL EXPENSES	3,218,430	3,204,049	3,228,678	3,287,486	12,938,594	
NET INCOME (LOSS)	631,555	344,049	310,600	361,561	1,647,809	

Health Insurance Trust Fund

Programs, Services, and Functions:

This fund was established to account for the medical claims and administrative costs of the city employees other than those under the authority of the Cleveland Utilities Board and the Cleveland City Board of Education.

SUMMARY	FY2019 Actual	FY2020 Original	FY2020 Amended	FY2021 Adopted	Percentage Change
Total Revenues	\$4,494,075	\$4,182,416	\$4,182,416	\$5,009,531	19.8%
Claims	\$3,529,501	\$3,311,228	\$3,311,228	\$3,882,451	17.3%
Administrative Fees	\$731,219	\$722,262	\$722,262	\$765,321	6.0%
Total Expenditures	\$4,260,720	\$4,033,490	\$4,033,490	\$4,647,772	0.0%
NET INCOME	\$233,355	\$148,926	\$148,926	\$361,759	142.9%
BEGINNING FUND BALANCE	\$565,485	\$798,840	\$798,840	\$947,766	18.6%
ENDING FUND BALANCE	\$798,840	\$947,766	\$947,766	\$1,309,525	38.2%

CITY OF CLEVELAND						
FUND #520 HEALTH INSURANCE TRUST FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
36110	INTEREST INCOME	15,894	5,000	5,000	5,000	5,000
37920	LEGISLATIVE & JUDICIAL	82,915	89,228	89,228	95,500	95,500
37921	FINANCE	66,409	77,368	77,368	88,000	88,000
37922	CODES ENFORCEMENT	55,482	48,525	48,525	33,000	33,000
37923	DEVELOPMENT & ENGINEERING	192,485	190,895	190,895	235,000	235,000
37924	POLICE DEPARTMENT	1,356,522	1,160,347	1,160,347	1,500,000	1,500,000
37925	FIRE DEPARTMENT	1,445,095	1,273,553	1,273,553	1,425,000	1,425,000
37926	PUBLIC WORKS - OPERATIONS	168,528	222,793	222,793	295,000	295,000
37927	ANIMAL CONTROL	46,402	63,180	63,180	56,800	56,800
37928	COLLEGE HILL RECREATION CENTER	30,935	29,927	29,927	33,100	33,100
37929	PARKS & RECREATION	149,844	125,498	125,498	142,000	142,000
37930	CLEVELAND COMMUNITY CENTER	41,911	37,317	37,317	47,800	47,800
37931	FORESTRY AND LANDSCAPING	103,019	99,142	99,142	108,500	108,500
37932	CLEVELAND PUBLIC LIBRARY	102,949	114,429	114,429	121,295	121,295
37933	CLEVELAND REGIONAL JETPORT	20,007	7,078	7,078	17,000	17,000
37934	ADMINISTRATION	57,628	32,816	32,816	79,000	79,000
37935	INFORMATION TECHNOLOGY	74,201	51,658	51,658	66,000	66,000
37940	SOLID WASTE MANAGEMENT	136,886	114,660	114,660	155,500	155,500
37941	STORMWATER MANAGEMENT	40,015	41,878	41,878	54,300	54,300
37942	STATE STREET AID	93,548	96,310	96,310	118,300	118,300
37943	FLEET MANAGEMENT	83,223	51,850	51,850	78,000	78,000
37944	CDBG	22,005	14,864	14,864	22,234	22,234
37945	HUMAN RESOURCES	7,734	28,896	28,896	33,000	33,000
37960	RETIRED EMPLOYEES CONTRIBUTIONS	100,438	205,204	205,204	200,204	200,204
	TOTAL REVENUES	4,494,075	4,182,416	4,182,416	5,009,531	5,009,531
EXPENDITURES						
OBJECT CODE		2018-2019 ACTUAL BUDGET	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED BUDGET	2020-2021 PROPOSED BUDGET
	HEALTH INSURANCE CLAIMS					
41110-142	LEGISLATIVE & JUDICIAL	113,182	62,784	62,784	66,551	66,551
41320-142	ADMINISTRATION	30,475	70,554	70,554	74,787	74,787
41580-142	FINANCE	41,078	96,423	96,423	102,208	102,208
41660-142	CODES ENFORCEMENT	11,935	28,117	28,117	29,804	29,804
41710-142	DEVELOPMENT & ENGINEERING	299,778	260,067	260,067	281,185	281,185
41890-142	INFORMATION TECHNOLOGY	22,225	74,659	74,659	79,139	79,139
42100-142	POLICE DEPARTMENT	926,725	632,925	632,925	829,168	829,168
42200-142	FIRE DEPARTMENT	1,425,060	1,024,928	1,024,928	1,294,741	1,294,741
43110-142	PUBLIC WORKS - OPERATIONS	143,682	363,863	363,863	385,694	385,694
43140-142	FORESTRY & LANDSCAPING	31,929	119,811	119,811	127,000	127,000
43150-142	STORMWATER MANAGEMENT	6,545	8,089	8,089	8,575	8,575

FUND #520 HEALTH INSURANCE TRUST FUND						
EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
	HEALTH INSURANCE CLAIMS					
43170-142	FLEET MANAGEMENT	48,755	80,676	80,676	85,517	85,517
43190-142	STATE STREET AID	54,202	60,402	60,402	64,026	64,026
43210-142	SOLID WASTE MANAGEMENT	40,835	50,944	50,944	54,001	54,001
44110-142	ANIMAL CONTROL	24,136	28,584	28,584	30,299	30,299
44190-142	HUMAN RESOURCES	1,692	7,550	7,550	8,003	8,003
44410-142	CLEVELAND COMMUNITY CENTER	5,831	17,297	17,297	18,334	18,334
44420-142	PARKS & RECREATION	184,907	214,028	214,028	226,869	226,869
44430-142	COMMUNITY CENTER	24,009	49,104	49,104	52,051	52,051
44800-142	CLEVELAND PUBLIC LIBRARY	57,531	46,157	46,157	48,926	48,926
52500-142	CLEVELAND REGIONAL JETPORT	4,385	3,675	3,675	4,069	4,069
53500-142	CDBG	30,605	10,853	10,853	11,504	11,504
	SUBTOTAL - CLAIMS	3,529,501	3,311,489	3,311,489	3,882,451	3,882,451
	ADMINISTRATIVE FEES					
41110-259	LEGISLATIVE & JUDICIAL	14,724	15,626	15,626	16,564	16,564
41320-259	ADMINISTRATION	9,871	11,286	11,286	11,964	11,964
41580-259	FINANCE	12,149	15,425	15,425	16,350	16,350
41660-259	CODES ENFORCEMENT	8,363	9,260	9,260	9,816	9,816
41710-259	DEVELOPMENT & ENGINEERING	33,335	38,198	38,198	40,490	40,490
41890-259	INFORMATION TECHNOLOGY	10,608	10,910	10,910	11,564	11,564
42100-259	POLICE DEPARTMENT	223,460	206,038	206,038	218,401	218,401
42200-259	FIRE DEPARTMENT	247,337	240,185	240,185	254,597	254,597
43110-259	PUBLIC WORKS - OPERATIONS	32,508	39,935	39,935	42,331	42,331
43140-259	FORESTRY & LANDSCAPING	15,083	15,626	15,626	16,564	16,564
43150-259	STORMWATER MANAGEMENT	5,403	8,334	8,334	8,834	8,834
43170-259	FLEET MANAGEMENT	12,202	9,955	9,955	10,552	10,552
43190-259	STATE STREET AID	15,876	15,048	15,048	15,950	15,950
43210-259	SOLID WASTE MANAGEMENT	22,557	19,100	19,100	20,245	20,245
44110-259	ANIMAL CONTROL	9,673	8,681	8,681	9,202	9,202
44190-259	HUMAN RESOURCES	1,366	1,483	1,483	1,572	1,572
44410-259	COLLEGE HILL RECREATION	5,464	7,640	7,640	8,098	8,098
44420-259	PARKS & RECREATION	21,221	20,257	20,257	21,472	21,472
44430-259	COMMUNITY CENTER	7,478	6,482	6,482	6,871	6,871
44800-259	CLEVELAND PUBLIC LIBRARY	16,682	17,015	17,015	18,036	18,036
52500-259	CLEVELAND REGIONAL JETPORT	2,701	2,894	2,894	3,067	3,067
53500-259	CDBG	3,158	2,625	2,625	2,783	2,783
	SUBTOTAL - ADMINISTRATIVE FEES	731,219	722,001	722,001	765,321	765,321
	TOTAL EXPENDITURES	4,260,720	4,033,490	4,033,490	4,647,772	4,647,772



CLEVELAND
TENNESSEE

EST. 1842

FY2021 Annual Budget

Meiler Estate Trust Fund

Programs, Services, and Functions:

This fund was established by a contribution in the amount of \$141,159 to the Cleveland Animal Control from the estate of Elizabeth Jean Meiler. The department received an additional \$125,634 from the estate of Elizabeth Jean Meiler in FY2002 and \$191,440 from the estate of John Meiler in FY2003. Interest from these gifts will be used to support the animal control when enough funds have been generated.

SUMMARY	FY2019 Actual	FY2020 Original	FY2020 Amended	FY2021 Adopted	Percentage Change
Total Revenues	\$5,230	\$500	\$6,700	\$500	-92.5%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay & Debt Service	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$0	\$0	\$0	\$0	0.0%
NET INCOME	\$5,230	\$500	\$6,700	\$500	-92.5%
BEGINNING FUND BALANCE	\$476,419	\$481,649	\$481,649	\$488,349	1.4%
ENDING FUND BALANCE	\$481,649	\$482,149	\$488,349	\$488,849	0.1%

Goals and Objectives:

The goals and objectives of the Cleveland Animal Control are listed in that portion of the General Fund.

Performance Measures:

This fund will help support the Animal Control operation by purchasing equipment or by paying the debt service on needed equipment. Therefore, this fund will impact the performance measures of the Cleveland Animal Control listed in the General Fund when a capital item is purchased from this fund.

CITY OF CLEVELAND						
FUND #126 - MEILER ESTATE TRUST FUND						
REVENUES						
OBJECT CODE		2018-2019 ACTUAL	2019-2020 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2020-2021 REQUESTED	2020-2021 PROPOSED
36110	INTEREST INCOME	440	500	500	500	500
36120	INTEREST- CERT OF DEPOSIT	4,790	0	6,200	0	0
	TOTAL REVENUES	5,230	500	6,700	500	500

Glossary of Terms

A

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.

ACCRA - American Chamber of Commerce Research Association (aka Council for Commerce and Economic Research)

ACT – American College Test- A comprehensive test that measures aptitude and critical thinking.

Activity - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

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 – American with Disabilities Act

ADA – Average Daily Attendance

ADM – Average Daily Membership

AED – Automated External Defibrillator

AEMT – Advanced Emergency Medical Technician

Allot - To divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

AMI – Advanced Metering Infrastructure – an integrated system of smart meters, communications networks, and data management system that enables two-way communication between utilities and customers.

Amortization - A method of measuring the consumption of the value of long-term assets in regular installments over a period of time.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation – An authorization granted by the Board to make budgeted expenditures and to incur obligations for the purpose specified in the budget ordinances.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

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.

Attrition - A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

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.

B

Balanced Budget – Occurs when planned expenditures equal anticipated revenues. In Tennessee, it is a requirement that the budget be approved.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

BCEMS – Bradley County Emergency Medical Service

BCRS – Bradley County Rescue Squad

BCVFD – Bradley County Volunteer Fire Department

BEP – Basic Education Program

BFI – Browning-Ferris Industries

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

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.

Budget Amendment- A formal change of budgeted appropriations requiring three readings by the Board.

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.

Budget Calendar - The schedule of key dates that a government follows in preparation and adoption of the budget.

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.

C

CAFR – Comprehensive Annual Financial Report

CALEA – Communications Assistance in Law Enforcement Act

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. The City of Cleveland defines them as assets costing at least \$500 and a useful life of two or more years.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

Capital Outlay - Fixed assets which have a value of \$500 or more 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 - Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

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.

CBCPL – Cleveland Bradley County Public Library

CCS – Cleveland City Schools

CDBG – Community Development Block Grant

CFD – Cleveland Fire Department

CHS – Cleveland High School

CID – Criminal Investigations Division

CINI – Capital Improvement Needs Inventory

CIP – Capital Improvement Programs- 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.

COLA – Cost of Living Adjustment- An increase in salaries to offset the adverse effect of inflation on compensation.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

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.

CPI- Consumer Price Index - A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

CPR- Cardiopulmonary Resuscitation

CRJ – Cleveland Regional Jetport

CSA – Central Service Association

CUAMPC – Cleveland Urban Area Metro Planning Organization

CUB – Cleveland Utility Board

D

DARE- Drug Awareness and Resistance Education

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund - Fund used to account for the accumulation of resources for, and payment of, general long-term principal, interest, and related costs.

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.

DEFY – Drug Education for Youth

Department - The basic organizational unit of government which is functionally unique in its delivery of 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 - Those 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.

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.

E

ECD – Bradley County E 911 ECD- An abbreviation to represent the 911 dispatch center.

EDC – Economic Development Council- an organization dedicated to helping economic developers do their job more effectively.

Employee (or Fringe) Benefits - 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 pensions, medical and life insurance plans.

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.

ESG - Energy System Group – an energy service provider that specializes in developing sustainable energy solutions which allows building owners to maximize their energy efficiency and operational performance, while reducing their carbon footprint.

EMR – Emergency Medical Responder

EMT – Emergency Medical Technician

Enterprise Funds - Funds used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

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.

ERU – Equivalent Residential Unit

ESOL – English as a Second of Other Language

Expenditure - The payment of Cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

FFA- Federal Aviation Administration- Federal agency to regulate aspects of civil aviation.

FASB – Financial Accounting Standard Board- A board set to establish and improve GAAP (Generally Accepted Accounting Principles)

FBO- Fixed Base Operator- An organization granted the rights to regulate and provide services in an airport, such as: fueling, hangaring, tie-down, and parking.

FHWA- Federal Highway Administration- A cabinet-level organization of the Executive branch that ensure that the US highways and public roads are in good shape and technologically up to date.

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's fiscal year is July 1st through June 30th.

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.

FLSA- Fair Labor Standards Act- a law created to enact labor regulations such as minimum wage, overtime pay and child labor limitations.

FMLA- Family Medical Leave Act- Allows employees to take off up to 12 work weeks in a 12 month period for birth, adoption, care of a family member, and serious health conditions

FOLA- Friends of the Library Association- An organization to promote and financially support the resources needed in an academic library.

FTA- Federal Transit Administration- An federal agency that provides financial and technical assistance to local public transportation systems.

FTE- Full Time Equivalency- Personal who work 2,080 hours per year.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (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 .5 of a full-time position.

Function - A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

G

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB - Governmental Accounting Standards Board. Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GED- General Equivalency Diploma

General Fund - The principal fund of the city and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (i.e., public safety, recreation, public works, general government, etc.)

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

GFOA – Government Finance Officer Association- Professional association to promote excellence in state and local government financial management.

GIS – Geographic Information System- A system designed to capture, store, manipulate, analyze, manage, and present all types of geographical data.

GLTDAG – General Long-Term Debt Accounting Group

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds - 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 projects funds, and permanent funds.

GPS - Global Positioning System

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.

H

HCI- Healthy Community Initiative

HUD- Housing and Urban Development

HVAC-Heating, Ventilation and Air Conditioning

I

ICEAS- Intermittent Cycle Extended Aeration System

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 Service Charges - The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Internal Service Funds - Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

ISO- Insurance Services Office

K

KWH- Kilowatt-hour - A unit of work or energy equal to that expended by one kilowatt in one hour.

L

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.

LEAF- Law Enforcement Academic and Fitness Academy

LED-Lighting-Emitting Diode

Levy - To impose taxes for the support of government activities.

LGIP- Local Government Investment Pool

LIC- Local Interstate Connector

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

LMI- Low and Moderate Income

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

M

Major Fund - Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

MHz – Megahertz

Mill Levy - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

MPO- Metropolitan Planning Organization

MSDS- Material Planning Organization

N

NCIC- National Crime Information Center

NDB- Non-Directional Beacon

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 for inflation would be done to reflect the real purchasing power of money today.

Non-major Fund - All funds not meeting the requirements for being a major fund. See Major Fund definition for criteria.

NPDES- National Pollutant Discharge Elimination System

O

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

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

Operating Expenses - The cost of personnel, materials and equipment required for a department to function.

Operating Revenue - 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.

OSHA- Occupational Safety and Health Administration

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.

P

PARTAS- parks and Recreation Technical Assistance Service

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.

PPE – Personal Protective Equipment

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 objectives.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

PHA- Public Housing Authority

PILOT- Payment in Lieu of Taxes

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. The 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, license and permit fees, and fines.

Proprietary Funds - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different 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.

PSPP- Political Subdivision Pension Plan

R

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.

Retained Earnings - The accumulated earnings of an Enterprise or Internal Service Fund which have been retained or held in the fund and which are not reserved for any specific purpose.

Revenue - Sources of income financing the operations of government.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

RFID- Radio Frequency Identification

ROW-Right of Way

RPO- Rural Planning Organization

RTP- Recreation Trails Program

RTU-Roof-top Units

S

SBCCI- Southern Building Code Congress International

SCI- Smart Communities Initiative

Service Level - Services or products which comprise actual or expected out-put of a given program. Focus is on results, not measures of workload.

SETHEPI- State Employees, Teachers, and Higher Education Employee Pension Plan

SETHRA- Southeast Tennessee Human Resource Agency

SFU- Single Family Unit

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Revenue Funds - Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

SRF- TN State Revolving Loan Fund

SRT- Special Response Team

SR-2- Soil Restoration and Recycling

Stormwater Utility Fee – Revenues generated to implement the mandated Stormwater quality functions of the National Pollutant Discharge Elimination System (NPDES), and fund the flood reduction projects proposed by the Army Corp of Engineers.

STP- Surface Transportation Program

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

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.

T

TAMP- Traffic Access Management Program

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's 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.

TAC- Tennessee Code Annotated

TCC- Technical Coordinating Committee

TCRS- Tennessee Consolidated Retirement System

TDEC- Tennessee Department of Environment and Conservation

TDML- Total Daily Maximum Loads

TDOT- Tennessee Department of Transportation

THDA- Tennessee Housing Development Agency

TIP- Transportation Improvement Plan

TMBF- Tennessee Municipal Bond Fund

TML- Tennessee Municipal League

TOSHA- Tennessee Occupational Safety and Health Act

TRAC- Total Resource Against Crime

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Funds - Funds used to account for assets held by the city in a trustee capacity. A “non-expendable” trust fund stipulates that only earnings and not principal may be spent.

U

UA- US Census Urban Area- A program to ensure all residential people in urban areas are accounted for.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UPWP- Unified Planning Work Program- A statement of work identifying the planning priorities and activities to be carried out in a metropolitan planning area.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

VISTA- Volunteer In Service to America

W

Working Capital - Excess of current assets over current liabilities.

Workload Indicator - A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

CITY OF CLEVELAND, TENNESSEE
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

<u>Tax Year</u>	<u>Bradley County, Tennessee</u>		
	<u>City</u>	<u>County</u>	<u>Total</u>
2010	\$ 1.49	\$ 1.79	\$ 3.28
2011	\$ 1.49	\$ 1.79	\$ 3.28
2012	\$ 1.49	\$ 1.79	\$ 3.28
2013	Revaluation \$ 1.5844	\$ 1.7655	\$ 1.8254
2014	\$ 1.7655	\$ 1.8721	\$ 3.64
2015	\$ 1.7655	\$ 1.8721	\$ 3.64
2016	\$ 1.7655	\$ 1.8721	\$ 3.64
2017	Revaluation \$ 1.6091	\$ 2.0600	\$ 1.7084
2018	\$ 2.0600	\$ 1.7084	\$ 3.77
2019	\$ 2.0600	\$ 1.7821	\$ 3.84

CITY OF CLEVELAND, TENNESSEE

PRINCIPAL TAXPAYERS

6/30/2020 Estimated

<u>Assessed Taxpayer</u>	<u>Type of Business</u>	<u>2019 Assessed Valuation</u>	<u>Percentage of total Valuation</u>
Mars Snackfoods	Candy Manufacture	\$35,348,010	2.79%
Cleveland Tennessee Hospital	Health Care	\$28,341,715	2.24%
Bayer Healthcare	Distribution Compnay	\$25,515,500	2.01%
Life Care Centers of America	Health Care	\$25,046,270	1.97%
Duracell Company	Battery Manufacture	\$15,974,620	1.26%
Whirlpool	Appliance Manufacture	\$14,277,750	1.12%
Pinnacle Corner at Paul Huff	Developer	\$11,199,365	0.88%
Wal-Mart	Retail	\$10,068,682	0.79%
Peyton's Southeastern	Distribution Company	\$9,914,600	0.78%
Retreat at Spring Creek	Housing Development	\$9,710,960	0.76%
TOTALS		\$185,397,472	14.60%

***Source: From official records of Assessor of Property and Office of City Clerk.**

***Note: An Equalization Factor has been placed on some personal property taxes by the State of Tennessee and affects the tax levy.**

CITY OF CLEVELAND, TENNESSEE
PRINCIPAL EMPLOYERS

	2018		
Employer	Employees	Rank	Percentage of Total Labor Force Bradley County
Whirlpool/Maytag	1,503	1	2.54%
Bradley County Schools	1,200	2	2.03%
Tennova	1,157	3	1.96%
Peyton's Southeastern	1,100	4	1.86%
Jackson Furniture Industries	1,090	5	1.85%
City Government	1,004	6	1.70%
Wal-Mart	850	7	1.44%
Bradley County Government	620	8	1.05%
Mars Chocolate	575	9	0.98%
Lee University	501	10	0.85%
Total	<u>9,600</u>		<u>16.26%</u>

Source: Cleveland/Bradley Chamber of Commerce and Tennessee Department of Labor & Workforce Development.

This schedule should include the ten largest employers, unless fewer are required to reach 50% of total employment.

CITY OF CLEVELAND, TENNESSEE
ESTIMATED COMPUTATION OF LEGAL DEBT MARGIN
6/30/2021 (estimated)

Total assessed value		\$1,313,929,987
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		\$131,392,999
Debt applicable to limitation:		
Total bonded debt	\$141,878,239	
Less: Revenue bonds	49,420,568	
Amount available for repayment of general obligation bonds	<u>5,733,122</u>	
Total debt applicable to limitation		<u>86,724,549</u>
Legal debt margin		<u>\$44,668,450</u>
Per Capita Debt as of June 30, 2020 (estimated)		\$1,909

**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION**
*Schedule of Electric Rates in Force
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2019*

Season	Summer	Retail Rates Effective June 2019					
		Revenue Adjustment		Base Plus Zero TVA Revenue Adjustment	Environmental Adjustment	FCA	June '19 Effective Rate
Schedule		Base [1]	N/A [2]	[3] = [1]+[2]	[4]	[5]	[6] = [3]+[4]+[5]
Residential	Customer Charge (Net)	\$20.43		\$20.43	-1.60000		\$18.83
	Surcharge	0.00		0.00			0.00
	Grid Access Charge	2.00	0.05000	2.05			2.05
	All kWh	0.08288	0.00165	0.08453	-0.00297	0.01842	0.09998
Alternate Usage Blocks	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block3 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GSA1	Customer #1	19.41		19.41			19.41
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Grid Access Charge	2.00	0.05000	2.05			2.05
	All kWh	0.08968	0.00178	0.09146	0.00323	0.01820	0.11289
Alternate Usage Blocks	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block3 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GSA2	Customer #1	60.82		60.82			60.82
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	kW, 0-50	0.00	0.00	0.00	0.00		0.00
	kW, 51-1,000	14.67	0.27	14.94	0.00		14.94
	1st 15,000 kWh	0.08	0.00169	0.09	0.00323	0.01820	0.11
	Additional kWh	0.04	0.00083	0.04	0.00323	0.01795	0.06
	GSA3	Customer #1	195.66		195.66		
Customer #2		0.00		0.00			0.00
Surcharge		0.00		0.00			0.00
Block 1 kW		12.63	0.27	12.90	0.00		12.90
Block 2 kW		12.50	0.27	12.77	0.00		12.77
Block 3 kW		0.00	0.00	0.00	0.00		0.00
Alternate Usage Blocks	All kWh	0.04	0.00089	0.04	0.00323	0.01795	0.06
	Block 1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Outdoor Lighting	Surcharge	0.00		0.00			0.00
	All kWh	0.04796	0.00077	0.04873	0.00323	0.01842	0.07038
Drainage Pumping	Customer	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	All kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SRS	Customer Charge #1	0.00		0.00			0.00
	Customer Charge #2	0.00		0.00			0.00
	Grid Access Charge #1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	All kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
TRS	Customer Charge (Net)	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	Onpeak kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Offpeak kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Alternative Season TGSA1	Customer #1	19.41		19.41			19.41
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Grid Access Charge	2.00	0.05000	2.05			2.05
	OnPeak kWh	0.16283	0.00354	0.16637	0.00323	0.01820	0.18780
	OffPeak kWh	0.04892	0.00081	0.04973	0.00323	0.01820	0.07116
	All kWh						
Alternative Season TGSA2	Customer #1	60.82		60.82			60.82
	Customer #2	0.00		0.00			0.00

Customer #3	0.00		0.00			0.00
Customer #4	0.00		0.00			0.00
Surcharge	0.00		0.00			0.00
OnPeak kW	14.76	0.27	15.03		0.00	15.03
OffPeak Excess kW	3.38	0.00	3.38		0.00	3.38
DCC	0.00	0.00	0.00		0.00	0.00
OnPeak kWh	0.06954	0.00139	0.07093		0.00323 0.01820	0.09236
OffPeak kWh	0.04	0.00077	0.04		0.00323 0.01820	0.07

THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION
Schedule of Electric Rates in Force- (Continued)
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2019

		Retail Rates Effective June 2019					
		Base	Revenue Adjustment	Base Plus Zero TVA	Environmental	FCA	June '19
		[1]	N/A [2]	Revenue Adjustment [3] = [1]+[2]	Adjustment [4]	[5]	Effective Rate [6] = [3]+[4]+[5]
Alternative Season	Summer						
TGSA3	Customer #1	195.66		195.66			195.66
	Customer #2	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	Block 1 kW	0.00	0.00	0.00	0.00		0.00
	Block 2 kW	0.00	0.00	0.00	0.00		0.00
	Block 3 kW	0.00	0.00	0.00	0.00		0.00
	OnPeak kW	12.71	0.27	12.98	0.00		12.98
	OffPeak Excess kW	1.34	0.00	1.34	0.00		1.34
	All kWh	0.00	0.00	0.00	0.00		0.00
	OnPeak kWh	0.06000	0.00138	0.06000	0.00323	0.01795	0.08
	OffPeak kWh	0.03000	0.00000	0.03000	0.00000	0.02000	0.06
TDGSA	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.69	0.26	10.95	0.00		10.95
	Summer Season Max Kw	4.63	0.08	4.71	0.52		5.23
	Summer Season OffPeak kW	10.69	0.26	10.95	0.00		10.95
	Summer Season OnPeak kWh	0.08000	0.00185	0.082	0.00111	0.01799	0.10
	Summer Season OffPeak kWh - First 200 HUD	0.04000	0.00107	0.04	0.00111	0.01799	0.06
	Summer Season OffPeak kWh - Next 200 HUD	0.00000	0.00008	0.00	0.00111	0.01799	0.02
	Summer Season OffPeak kWh - Additional HUD	0.00000		0.00		0.02000	0.02
TDMSA	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.00	0.24	10.24	0.57		10.81
	Summer Season Max Kw	3.00	0.05	3.05	0.14		3.19
	Summer Season OffPeak kW	10.00	0.24	10.24	0.57		10.81
	Summer Season OnPeak kWh	0.05000	0.00128	0.05000	0.00308	0.01754	0.07062
	Summer Season OffPeak kWh - First 200 HUD	0.03000	0.00000	0.03000		0.02000	0.05000
	Summer Season OffPeak kWh - Next 200 HUD	0.00000	0.00000	0.00000		0.02000	0.02000
	Summer Season OffPeak kWh - Additional HUD	0.00055	-0.00001	0.00056	0.00003	0.01754	0.01813
GSB	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.61	0.26	10.87	0.00		10.87
	Summer Season Max Kw	4.61	0.08	4.69	0.52		5.21
	Summer Season OffPeak kW	10.61	0.26	10.87	0.00		10.87
	Summer Season OnPeak kWh	0.06	0.00000	0.06	0.00000	0.02000	0.08
	Summer Season OffPeak kWh - First 200 HUD	0.03819	0.00092	0.03911	0.00111	0.01656	0.06820
	Summer Season OffPeak kWh - Next 200 HUD	0.00443	0.00010	0.00453	0.00111	0.01656	0.22960
	Summer Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.01656	0.01962
GSC	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.61	0.26	10.87	0.00		10.87
	Summer Season Max Kw	4.10	0.08	4.18	0.52		4.70
	Summer Season OffPeak kW	10.61	0.26	10.87	0.00		10.87
	Summer Season OnPeak kWh	0.06253	0.00149	0.06402	0.00111	0.01656	0.08169
	Summer Season OffPeak kWh - First 200 HUD	0.03819	0.00092	0.03911	0.00111	0.01656	0.05678
	Summer Season OffPeak kWh - Next 200 HUD	0.00443	0.00010	0.00453	0.00111	0.01656	0.02220
	Summer Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.01656	0.01879
GSD	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.61	0.26	10.87	0.00		10.87
	Summer Season Max Kw	3.99	0.08	4.07	0.52		4.59
	Summer Season OffPeak kW	10.61	0.26	10.87	0.00		10.87
	Summer Season OnPeak kWh	0.06253	0.00149	0.06402	0.00111	0.01656	0.08169
	Summer Season OffPeak kWh - First 200 HUD	0.03819	0.00092	0.03911	0.00111	0.01656	0.05678
	Summer Season OffPeak kWh - Next 200 HUD	0.00331	0.00008	0.00339	0.00111	0.01656	0.02106
	Summer Season OffPeak kWh - Additional HUD	0.00000	0.00003	0.00000	0.00111	0.01656	0.02
MSB	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00

Surcharge	0.00		0.00			0.00
Summer Season OnPeak kW	10.00	0.24	10.24	0.00		10.24
Summer Season Max Kw	1.72	0.02	1.74	0.52		2.26
Summer Season OffPeak kW	10.00	0.24	10.24000	0.00		10.24
Summer Season OnPeak kWh	0.05535	0.00133	0.05668	0.00111	0.01671	0.07450
Summer Season OffPeak kWh - First 200 HUD	0.03	0.00074	0.03	0.00111	0.01671	0.05
Summer Season OffPeak kWh - Next 200 HUD	0.00	0.00005	0.00	0.00111	0.01671	0.02
Summer Season OffPeak kWh - Additional HUD	0.00	0.000003	0.00	0.00111	0.01671	0.02

**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION**
Schedule of Electric Rates in Force - (Continued)
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2019

		Retail Rates Effective June 2019					
		Revenue Adjustment		Base Plus Zero TVA	Environmental	FCA	June '19
		Base	N/A	Revenue Adjustment	Adjustment	[5]	Effective Rate
		[1]	[2]	[3] = [1]+[2]	[4]		[6] = [3]+[4]+[5]
MSC	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.00	0.24	10.24	0.00		10.24
	Summer Season Max Kw	1.21	0.02	1.23	0.52		1.75
	Summer Season OffPeak kW	10.00	0.24	10.24	0.00		10.24
	Summer Season OnPeak kWh	0.05	0.00130	0.06	0.00111	0.01671	0.08
	Summer Season OffPeak kWh - First 425 HUD	0.03	0.00071	0.03	0.00111	0.01671	0.05
	Summer Season OffPeak kWh - Next 195 HUD	0.00	0.00008	0.00	0.00111	0.01671	0.02
	Summer Season OffPeak kWh - Over 620 HUD	0.00	0.00000	0.00	0.00000	0.01671	0.02
MSD	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.00	0.24	10.24	0.00		10.24
	Summer Season Max Kw	1.11	0.02	1.13	0.52		1.65
	Summer Season OffPeak kW	10.00	0.24	10.24	0.00		10.24
	Summer Season OnPeak kWh	0.05	0.00125	0.053	0.00111	0.01671	0.07
	Summer Season OffPeak kWh - First 425 HUD	0.03	0.00066	0.03	0.00111	0.01671	0.05
	Summer Season OffPeak kWh - Next 195 HUD	0.00	0.00000	0.00	0.00000	0.01671	0.02
	Summer Season OffPeak kWh - Over 620 HUD	0.00109	0.00003	0.00112	0.00111	0.01671	0.01894
	Customers @ June 30:						
	Residential	27,191					
	General	2,538					
	Outdoor Lighting	2147					
	Total	<u>31,876</u>					

THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - WATER DIVISION
Schedule of Water and Wastewater Rates in Force
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2019



Water and Wastewater Rates
in Effect on June 30, 2019

<u>Water Rates</u>	<u>Inside City</u>	<u>Outside City</u>
<u>RESIDENTIAL (Class 201, 202)</u>		
Customer charge	\$8.52	\$15.35
First 1,400 cu. ft.	\$2.53/100 cu. ft.	\$3.96/100 cu. ft.
Additional	\$2.63/100 cu. ft.	\$4.16/100 cu. ft.
<u>NON-RESIDENTIAL (Small Commercial) (Class 204, 205)</u>		
Customer charge	\$13.93	\$20.76
First 15,000 cu. ft.	\$2.53/100 cu. ft.	\$3.96/100 cu. ft.
Next 85,000 cu. ft.	\$2.08/100 cu. ft.	\$3.28/100 cu. ft.
Additional	\$1.52/100 cu. ft.	\$2.45/100 cu. ft.
<u>NON-RESIDENTIAL (Large Commercial) (Class 208, 209)</u>		
Customer charge	\$34.25	\$41.06
First 15,000 cu. ft.	\$2.53/100 cu. ft.	\$3.96/100 cu. ft.
Next 85,000 cu. ft.	\$2.08/100 cu. ft.	\$3.28/100 cu. ft.
Additional	\$1.52/100 cu. ft.	\$2.45/100 cu. ft.
<u>IRRIGATION ONLY (Class 211, 213)</u>		
Customer charge	\$8.52	\$15.35
All usage	\$2.63/100 cu. ft.	\$4.16/100 cu. ft.
<u>RESALE (Class 203) & FIRE SPRINKLER SYSTEM (CLASS 210)</u>		
Customer Charge	\$34.25	\$34.25
All usage	\$1.52/100 cu. ft.	\$1.52/100 cu. ft.
<u>Wastewater Rates</u>	<u>Inside City</u>	<u>Outside City</u>
<u>RESIDENTIAL (Class 301, 302) (April - November)</u>		
Customer charge	\$8.41	\$11.96
First 1,400 cu. ft.	\$4.15/100 cu. ft.	\$6.26/100 cu. Ft.
Additional	\$0.00/100 cu. ft.	\$0.00/100 cu. ft.
<u>RESIDENTIAL (Class 301, 302) (December - March)</u>		
Customer charge	\$8.41	\$11.96
All usage	\$4.15/100 cu. ft.	\$6.26/100 cu. Ft.
<u>NON-RESIDENTIAL (Small Commercial) (Class 304, 305) (Meter Less Than 3")</u>		
Customer charge	\$13.67	\$17.21
First 100,000 cu. ft.	\$4.15/100 cu. ft.	\$6.26/100 cu. ft.
Additional	\$3.49/100 cu. ft.	\$5.22/100 cu. ft.
<u>NON-RESIDENTIAL (Large Commercial) (Class 308, 309) (Meter 3" or Larger)</u>		
Customer charge	\$33.35	\$36.91
First 100,000 cu. ft.	\$4.15/100 cu. ft.	\$6.26/100 cu. ft.
Additional	\$3.49/100 cu. ft.	\$5.22/100 cu. ft.
<u>WASTEWATER SURCHARGE</u>		
CBOD	.123/pound/day	.123/pound/day
TSS	.1457/pound/day	.1457/pound/day
TKN	.2422/pound/day	.2422/pound/day

Rates are subject to rules and regulations of Cleveland Utilities.
Rates will be subject to adjustment as rate adjustments are received from water suppliers.

**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - WATER DIVISION**
*Schedule of Water and Wastewater Rates in Force
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2019*

MINIMUM BILLS

in Effect on June 30, 2019
(Based on installed meter size)

RESIDENTIAL (Class 201, 202, 301, 302)

Size	Code	Minimum Usage	Inside Rates			Outside Rates		
			Water	Wastewater		Water	Wastewater	
				Dec-Mar/Apr-Nov			Dec-Mar/Apr-Nov	
5/8"	000	200 cu. ft.	\$13.58	\$16.71	\$16.71	\$23.27	\$24.48	\$24.48
3/4"	002	600 cu. ft.	\$23.70	\$33.31	\$33.31	\$39.11	\$49.52	\$49.52
1"	003	800 cu. ft.	\$28.76	\$41.61	\$41.61	\$47.03	\$62.04	\$62.04
1 1/2"	005	2,000 cu. ft.	\$59.72	\$91.41	\$66.51	\$95.75	\$137.16	\$99.60
2"	006	4,000 cu. ft.	\$112.32	\$174.41	\$66.51	\$178.95	\$262.36	\$98.60

IRRIGATION (Class 211, 213)

5/8"	000	200 cu. ft.	\$13.78	N/A	\$23.67	N/A
3/4"	002	600 cu. ft.	\$24.30	N/A	\$40.31	N/A
1"	003	800 cu. ft.	\$29.56	N/A	\$48.63	N/A
1 1/2"	005	2,000 cu. ft.	\$61.12	N/A	\$98.55	N/A
2"	006	4,000 cu. ft.	\$113.72	N/A	\$181.75	N/A
3"	008	10,000 cu. ft.	\$271.52	N/A	\$431.35	N/A
4"	009	17,000 cu. ft.	\$455.62	N/A	\$722.55	N/A
6"	010	44,000 cu. ft.	\$1,165.72	N/A	\$1,845.75	N/A
8"	011	82,000 cu. ft.	\$2,165.12	N/A	\$3,426.55	N/A

NONRESIDENTIAL - SMALL COMMERCIAL (Class 204, 205, 304, 305)

Size	Code	Minimum Usage	Inside Rates		Outside Rates	
			Water	Wastewater	Water	Wastewater
5/8"	000	200 cu. ft.	\$18.99	\$21.97	\$28.68	\$28.59
3/4"	002	600 cu. ft.	\$29.11	\$38.57	\$44.52	\$52.67
1"	003	800 cu. ft.	\$34.17	\$46.87	\$52.44	\$64.71
1 1/2"	005	2,000 cu. ft.	\$64.53	\$96.67	\$99.96	\$136.95
2"	006	4,000 cu. ft.	\$115.13	\$179.67	\$179.16	\$257.35

NONRESIDENTIAL - LARGE COMMERCIAL (Class 208, 209, 308, 309)

3"	008	10,000 cu. ft.	\$287.25	\$448.35	\$437.06	\$662.91
4"	009	17,000 cu. ft.	\$455.35	\$738.85	\$700.66	\$1,101.11
6"	010	44,000 cu. ft.	\$1,016.95	\$1,859.35	\$1,586.26	\$2,791.31
8"	011	82,000 cu. ft.	\$1,807.35	\$3,436.35	\$2,832.66	\$5,170.11
10"	012	115,000 cu. ft.	\$2,409.75	\$4,706.85	\$3,790.56	\$7,079.91

**THE BOARD OF PUBLIC UTILITIES OF
 THE CITY OF CLEVELAND, TENNESSEE - WATER DIVISION**
*Schedule of Water and Wastewater Rates in Force
 (Including the Number of Customers Being Served)
 For the Year Ended June 30, 2019*

RESALE/FIRE SPRINKLER SYSTEM METER

3"	008	10,000 cu. ft.	\$186.25	N/A	\$186.25	N/A
4"	009	17,000 cu. ft.	\$292.65	N/A	\$292.65	N/A
6"	010	44,000 cu. ft.	\$703.05	N/A	\$703.05	N/A
8"	011	82,000 cu. ft.	\$1,280.65	N/A	\$1,280.65	N/A
10"	012	115,000 cu. ft.	\$1,782.25	N/A	\$1,782.25	N/A

Number of Customers at June 30, 2017:	Water	Wastewater
	32,203	19,300

Rates are subject to rules and regulations of Cleveland Utilities.

Rates will be subject to adjustment as rate adjustments are received from water suppliers.

AWWA Free Water Audit Software: Reporting Worksheet

WAS v5.0
 American Water Works Association

[Click to access definition](#)

[Click to add a comment](#)

Water Audit Report for: Cleveland Utilities (TN0000117)

Reporting Year: FY 2018/2019 7/2018 - 6/2019

Please enter data in the white cells below. Where available, metered values should be used; if metered values are unavailable please estimate a value. Indicate your confidence in the accuracy of the

All volumes to be entered as: MILLION GALLONS (US) PER YEAR

To select the correct data grading for each input, determine the highest grade where

WATER SUPPLIED

Volume from own sources:	+	?	8	2,344.888	MG/Yr
Water imported:	+	?	8	1,753.470	MG/Yr
Water exported:	+	?	8	24.273	MG/Yr

WATER SUPPLIED: 4,074.085 MG/Yr

Master Meter and Supply Error Adjustments

-	?		Pcnt:		Value:	
-	?	?	-	?	-	?
-	?	?	-	?	-	?
-	?	?	-	?	-	?

Enter negative % or value for under-registration
Enter positive % or value for over-registration

AUTHORIZED CONSUMPTION

Billed metered:	+	?	9	2,765.410	MG/Yr
Billed unmetered:	+	?	?		MG/Yr
Unbilled metered:	+	?	10	147.615	MG/Yr
Unbilled unmetered:	-	?	8	13.576	MG/Yr

AUTHORIZED CONSUMPTION: 2,926.601 MG/Yr

Click here: [?](#) for help using option buttons below

Pcnt:	0	0	Value:		13.576	MG/Yr
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Use buttons to select percentage of water supplied OR value

Pcnt:	0.25%	0	Value:		MG/Yr
5.00%	0	0	Value:	MG/Yr	
0.25%	0	0	Value:	MG/Yr	

WATER LOSSES (Water Supplied - Authorized Consumption) 1,147.484 MG/Yr

Apparent Losses

Unauthorized consumption:	+	?	?	10.185	MG/Yr
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Default option selected for unauthorized consumption - a grading of 5 is applied but not displayed

Customer metering inaccuracies:	+	?	8	153.317	MG/Yr
Systematic data handling errors:	+	?	?	6.914	MG/Yr

Default option selected for Systematic data handling errors - a grading of 5 is applied but not displayed

Apparent Losses: 170.416 MG/Yr

Real Losses (Current Annual Real Losses or CARL)

Real Losses = Water Losses - Apparent Losses: 977.068 MG/Yr

WATER LOSSES: 1,147.484 MG/Yr

NON-REVENUE WATER

NON-REVENUE WATER: 1,308.675 MG/Yr

= Water Losses + Unbilled Metered + Unbilled Unmetered

SYSTEM DATA

Length of mains:	+	?	9	757.7	miles
Number of active AND inactive service connections:	+	?	8	32,203	
Service connection density:	?	?	?	43	conn./mile main

Are customer meters typically located at the curbside or property line? Yes (length of service line, beyond the property boundary, that is the responsibility of the utility)

Average length of customer service line has been set to zero and a data grading score of 10 has been applied

Average operating pressure:	+	?	6	90.0	psi
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COST DATA

Total annual cost of operating water system:	+	?	10	\$15,239,848	\$/Year
Customer retail unit cost (applied to Apparent Losses):	+	?	8	\$5.15	\$/1000 gallons (US)
Variable production cost (applied to Real Losses):	+	?	9	\$1,020.00	\$/Million gallons <input type="checkbox"/> Use Customer Retail Unit Cost to value real losses

WATER AUDIT DATA VALIDITY SCORE:

*** YOUR SCORE IS: 82 out of 100 ***

A weighted scale for the components of consumption and water loss is included in the calculation of the Water Audit Data Validity Score

PRIORITY AREAS FOR ATTENTION:

Based on the information provided, audit accuracy can be improved by addressing the following components:

1: Volume from own sources

2: Water imported

3: Unauthorized consumption

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**AWWA Free Water Audit Software:
 System Attributes and Performance Indicators**

WAS v5.0
 Association

Water Audit Report for: **Cleveland Utilities (TN0000117)**
 Reporting Year: **Y 2018/2019** | **7/2018 - 6/2019**

***** YOUR WATER AUDIT DATA VALIDITY SCORE IS: 82 out of 100 *****

System Attributes:

Apparent Losses:	170.416	MG/Yr
+ Real Losses:	977.068	MG/Yr
Water Losses:	1,147.484	MG/Yr

Unavoidable Annual Real Losses (UARL): **293.34** MG/Yr

Annual cost of Apparent Losses: **\$877,642**

Annual cost of Real Losses: **\$996,610** Valued at **Variable Production Cost**
 Return to Reporting Worksheet to change this assumption

Performance Indicators:

Financial: { Non-revenue water as percent by volume of Water Supplied: **32.1%**
 Non-revenue water as percent by cost of operating system: **13.4%** Real Losses valued at Variable Production Cost

Operational Efficiency: { Apparent Losses per service connection per day: **14.50** gallons/connection/day
 Real Losses per service connection per day: **83.13** gallons/connection/day
 Real Losses per length of main per day*: **N/A**
 Real Losses per service connection per day per psi pressure: **0.92** gallons/connection/day/psi

From Above, Real Losses = Current Annual Real Losses (CARL): **977.07** million gallons/year

7.2 Infrastructure Leakage Index (ILI) [CARL/UARL]: **3.33**

* This performance indicator applies for systems with a low service connection density of less than 32 service connections/mile of pipeline