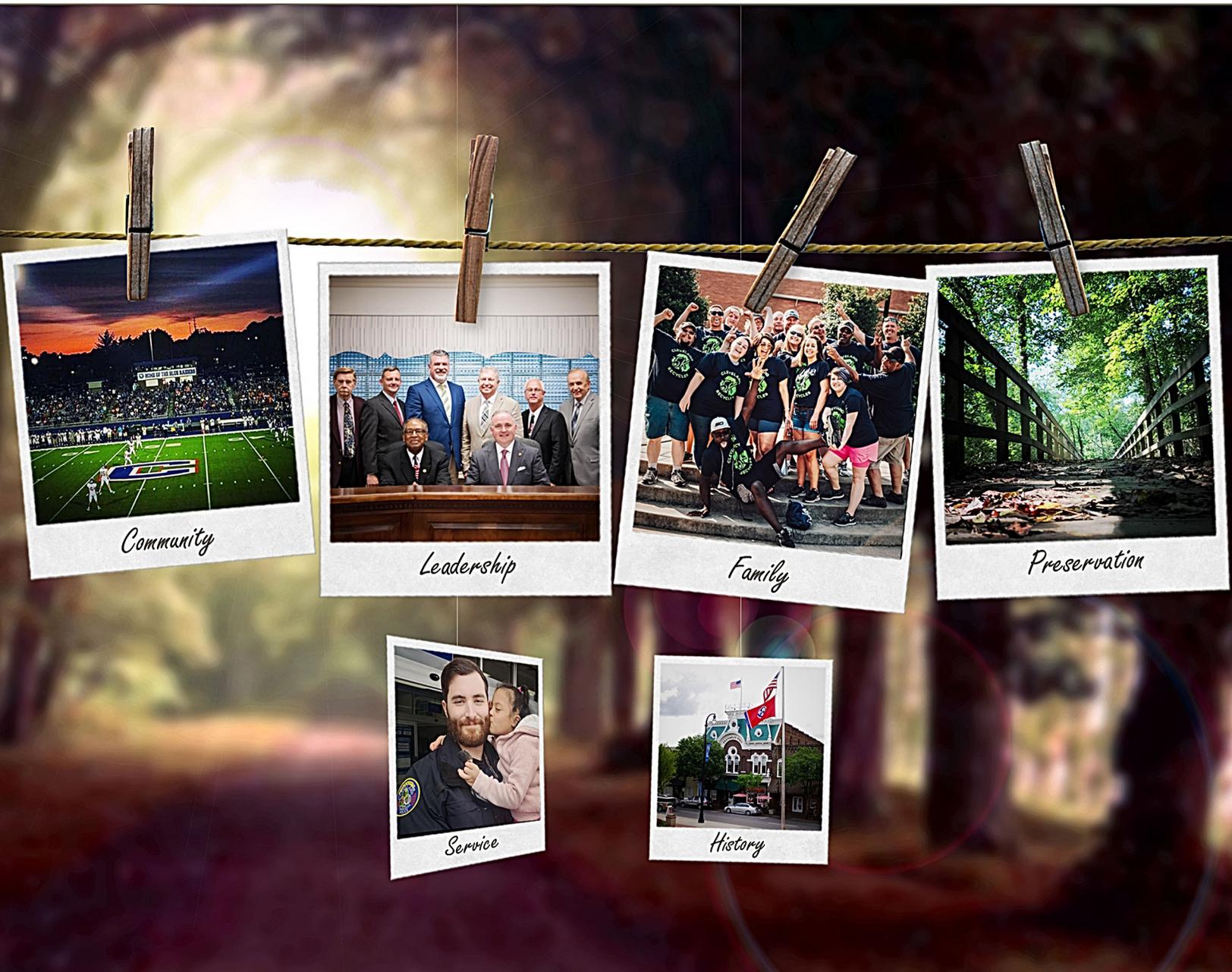


CITY OF CLEVELAND TENNESSEE



Community

Leadership

Family

Preservation

Service

History

ANNUAL BUDGET

FISCAL YEAR 2019-20



*City of Cleveland,
Tennessee*



*Annual Budget
FY 2020*

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 2019- 2020

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 Spence
<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, Hardwick Clothes, 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:

Census Population

	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, WTCI 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 FY2020.

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. Forth, 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

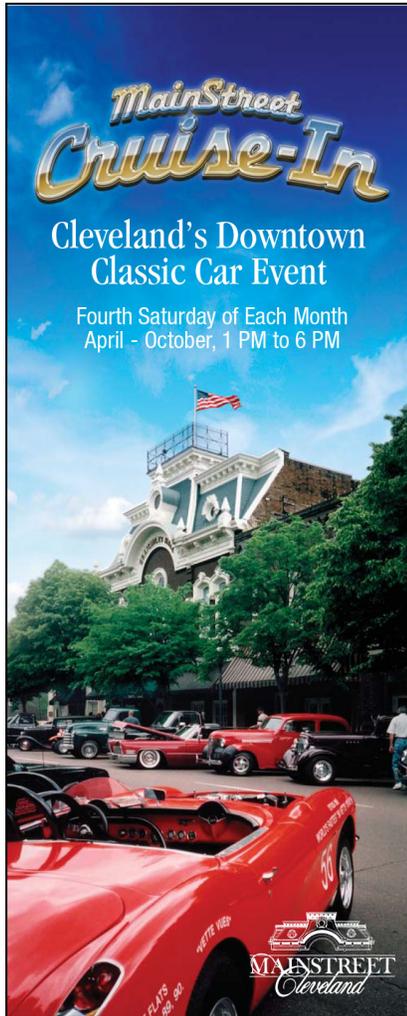


Cleveland_TN



cityofclevelandtn

"The City with Spirit"
Cleveland, Tennessee



City of Cleveland

Office of the City Manager

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

April 22, 2019

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 2020

Honorable Mayor Brooks & City Council

The Fiscal Year (FY) 2020 budget for the City of Cleveland is submitted for your consideration. This is a balanced budgeted as dictated by local and state laws. The FY 2020 budget is predicated on the Mayor and City Council's two-year goals that were discussed on our February 25th, 2019 Council Retreat. The document includes the revenues and expenditures that are essential to maintain our current levels of municipal services, to increase 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 downtown and community redevelopment, and maintains sidewalk maintenance.

CITY GROWTH:

The FY 2020 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 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:

The Mayor and City Council established six ‘Community Meetings’ to hear about 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 survey of community residents to get a sense of community priorities and what services should be emphasized. The City had 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, the Mayor and City Council established (8) eight key new priorities. These priorities have been incorporated within the FY 2020 budget document. These priorities and their status are listed below:

- 1) Financial Restructuring & Debt Reduction Plan** (Plan to Reduce Current Debt Service to approximately \$30 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.

- 3) **Implement 5 for 5 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 with WSP to finalize report for community and City Council.

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

STATUS: Staff working with WSP to finalize report for community and City Council.

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

STATUS: Staff continuing to implement current traffic projects.

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

STATUS: Staff will begin a compensation study in FY 2020.

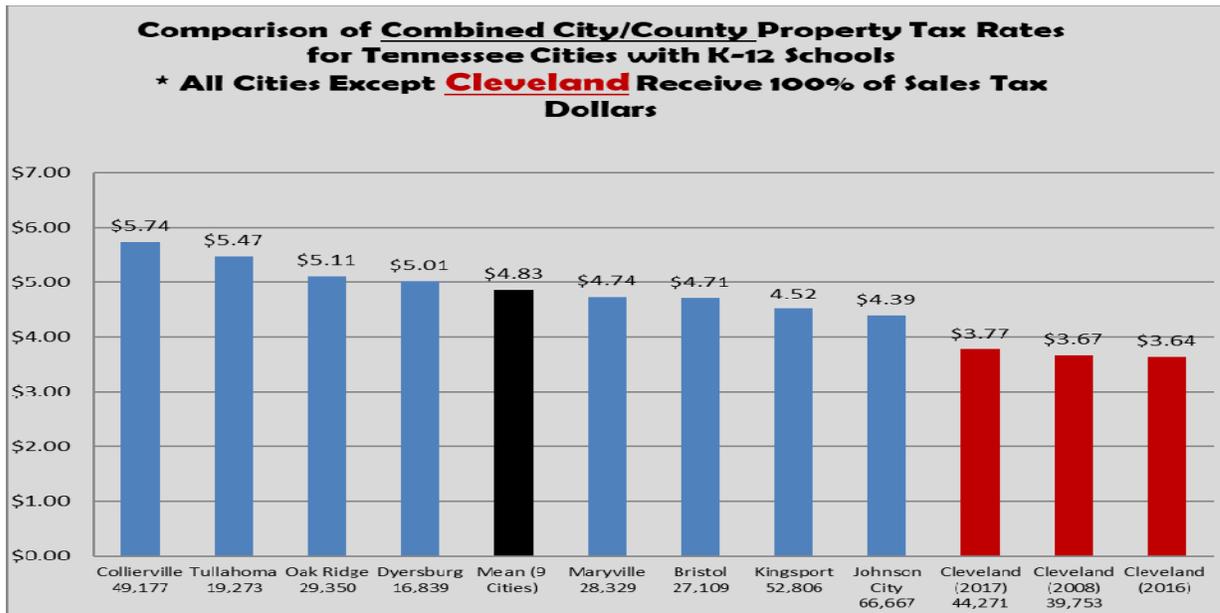
- 8) **Implementation of Beautification & Aesthetics Plan.**

STATUS: Staff changes have been implemented. Funds for beautification designs have been allocated within the FY 2020 budget.

TAX RATE & FEE ASSESSMENTS:

The FY 2020 budget does not include any tax increases. The city's rate will be set to \$2.06 per hundred dollars of assessed value.

The City of Cleveland's City/County combined tax rate is **\$3.77**. The mean or average City/County combined tax rate for similar communities with a municipal school system is **\$4.83**. 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 include an increase in the monthly sanitation fee from \$6.95 per month to \$7.95 per month. The correlating commercial fee rate will increase from \$1.83 per yard to \$2.09 per yard. In FY 2019, we were required to receive competitive bids for our solid waste services. According to our Finance Department, our expenses increased by \$339,000 per year due to our new solid waste service contract. Our new fee rates are estimated to generate \$336,000 per year. Our general fund still subsidizes this fund by over \$1 million per year. 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. City staff is still reviewing options for this fee.

EDUCATION HIGHLIGHTS:

Increase from City to School Operations: The FY 2020 budget has an approximate 3% increase, \$158,400, for school operations for a total of \$5,432,000. These funds may assist the City Schools in funding for school safety and transportation challenges.

Construction of Candy's Creek Cherokee Elementary School: The City has authorized the funding of the construction of the new Candy's Creek Cherokee Elementary School. The new school will be open in FY 2020 budget. Cleveland City Schools have managed the construction of this project.

The new Candy's Creek Cherokee Elementary School was bid out, and after cost reductions and value engineering the final elementary school construction was \$15,691,900. This cost includes architectural and engineering fees and \$275,000 in contingency funds.

The City proposed in July 2017 to fund up to \$15,417,000 in construction costs for the new elementary school. The City will fund the project with \$10 million in bond funds, and the remainder with a combination of the County contribution. If the total construction costs do not exceed \$15,417,000 for any reason, then the City is obligated to just transfer up to the total construction cost amount.

It was agreed that City Schools will be responsible for any related construction expenditures above the \$15,417,000 amount. The City will essentially fund the entire school construction cost, with the possible exception of some contingency funds.

Furthermore, the City Council and City Schools have allowed Bradley County to delay the transfer of funds from the American Uniform Education Project until July 2019. When the American Uniform Education Project funds are transferred from the County to the City/City School in July 2019, the City general fund will first be reimbursed any school construction related general fund expenditures, including street improvements, per the August 8th, 2016 Council approved 'Reimbursement Resolution'. Second, the City Schools will be reimbursed for any construction costs from general fund/sales tax funds spent greater than the \$15,417,000 approved amount. Third, any remaining funds from the American Uniform Education Project will be used to pay debt contributed to the \$10 million in bond funds used on this project. The goal is to fund the project while holding the City and City Schools general funds harmless once the reimbursement is dispersed.

Part of the 2016 agreement with the City Schools indicated the City Schools will provide all operational costs for the new elementary school, any new staff required, and will use approximately \$300,000 of their sales tax funds for furnishings.

City School Positions: The City Schools' budget includes a 1% salary increase for all employees and a step increase for all employees who qualify. Also, included are 11 new positions: 1 Assistant Principal, 1 Administrative Assistant, 1 School Nurse, 1 Counselor, 1 Special Education Interventionist, 1 Librarian, 4 teaching positions, and 1 bus driver.

City School Funding/Debt Service: The total operational funding for the Cleveland City Schools System equals \$50,332,830 million, including \$5,432,000 million for operations from the City. The City will pay \$3,228,553 for debt service for school capital projects. City Schools will also receive approximately \$993,365 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 your review. This allocation will continue 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 system on the condition of our street system.

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

Inman Street Revitalization Project-Build Grant Application: City staff continues to work towards completing a Federal Build Grant for FY 2020. This grant will be due on July 15, 2019. 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 corridor greenway connection; including utilities, landscaping, traffic lights, and street lighting.

Mouse Creek Road/Paul Huff Intersection: The City will begin construction for a widening project at the intersection at Mouse Creek/Paul Huff Parkway. 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.

Peerless Road/25th Street Widening: The City will likely begin construction for a widening project at the intersection at Peerless Road/25th Street. Currently, this project is being designed by a Council approved consultant. The funds used for this project are from the CIP and Sales Tax Capital Projects Fund.

Norman Chapel/Peerless/Adkisson Widening & Walkability Improvements: The City will have an 80%/20% grant match of approximately \$160,000 to facilitate construction on Norman Chapel Road between Adkisson Road and Peerless Road. The project will also facilitate walkability improvements for area residents and Cleveland State Community College students. The funds used for this project are from the CIP and from the Sales Tax Capital Projects Fund.

20th Street & 17th Street Sidewalk Project: The City has completed ROW acquisition and potential construction of sidewalks on 20th Street and 17th Street. We will begin construction on this project in FY 2020. 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. 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: 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 will begin the process to replace the large culvert at Candies Creek on Candies Lane. In FY 2020 the City will complete the construction of this project. This project will be funded from our Stormwater Fees.

Home Depot Right-in/Right-out: The City will install a new right-in/right-out structure within the ROW in front of Home Depot development. This will cost approximately \$15,000. This project will be funded within the Public Works budget.

Candy's Creek-Cherokee Elementary School Turn Lane: The City will construct a new temporary turn lane into the new elementary school to reduce traffic congestion on Georgetown Road. The cost will be approximately \$100,000 for this project. This is budgeted in FY 2020 budget.

Peerless Connector: The City will partner on 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 budgeted 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.

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 2019. 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 2020.

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 begin the NEPA in FY 2020.

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 the design of this project in FY 2020.

Cedar Lane Improvements: The City will make some limited street and sidewalk improvements on Cedar Lane to allow residents safe walking conditions to a bus stop and South Lee Highway. The funding would come from our budgeted street and sidewalk maintenance funds.

Freewill Sidewalk Connection: The City will design and construct a sidewalk section to connect several neighborhoods along Freewill Road to the City's Greenway loop along Freewill Road. This project will likely not be scheduled until spring 2020.

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 2020.

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: 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:

PPE & Second Turnout Gear: The City is taking 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 to have all firefighters to have a second set of turnout gear within four years. This recommendation is in the FY 2020 budget.

New Fire Engine Truck: The Fire Department will begin designing a new fire truck engine in FY 2020. In FY 2021, the Fire Department will make this purchase.

Additional Firefighter Positions: Due to expanding city borders and population growth, the City has added 2 new firefighter positions. These positions are budgeted to be hired in March 1, 2020.

Additional Deputy Fire Chief Position: The Fire Department has requested to combine the current Fire Marshall position duties, and retitle to new Deputy Fire Chief position. This promotion will take effect March 1, 2020. This new grade of this position will be a grade 30 employee.

Additional Police Officer Positions: This budget will increase the total number of police by 3 positions. One position is an SRO position for the new Candy's Creek-Cherokee Elementary School. The City School's will pay for the SRO position. The other two are police officers. These positions are budgeted to be hired in March 1, 2020.

Additional Assistant Police Chief Position: As indicated in last year's budget, Chief Gibson has requested a new Assistant Police Chief position. The intent is through attrition the current two Captain positions will drop one grade level from a grade 30 to a grade 29. This will be analyzed in the next compensation plan study. This new grade of this Assistant Chief position will be a grade 30 employee. This position is budgeted to be available to hire in March 1, 2020.

New Fire Training Center: This project is under construction and will likely be opened in FY 2020.

Police Department Equipment Replacement: The Police Department has been allocated \$285,000 for the purchase of approximately (6) six fully equipped new police cars.

Fire Department Equipment Replacement: The Fire Department has been allocated \$400,000 for the purchase of new capital equipment and apparatus.

QUALITY OF LIFE HIGHLIGHTS:

Downtown Revitalization: After the release of the WSP report, the Community and the City Council will determine the priority investment areas. Staff is recommending moving quickly on the established priorities. We hope to begin land acquisition and design in July 2019. 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 will begin construction on a new facility for the current residents.

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. We are exploring our options to bring more sports tourism opportunities to Cleveland.

These sports tourism investments will assist hotel, restaurant, and retail businesses within Cleveland.

Deer Park Renovation: The City budget allocates funds to complete a renovation of Deer Park. This will likely add new and additional playground equipment, and stream restoration.

Blythe-Bower School Park Development: The construction of this project will be completed in FY 2020. The City will allocate approximately \$100,000 in General Fund for Blythe-Bower School Park development, and some 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: In FY 2020 the City budgeted has \$250,000 of funding for the construction and completion of Taylor Springs Park. Currently, the City is waiting the proper permits to proceed with construction.

Greenway Extension-Candies Creek: The Greenway Board has received a \$100,000 donation to construct a new section Greenway under Candies Lane.

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 Veterans home. The City will also make improvements on APD 40 for left hand turn lanes. This will help assist travel in this area for the Veterans Home and the new Fire Station #6.

Tinsley Park Pickleball Courts: The City has received a grant from the state for construction of at least four pickleball courts in Tinsley Park. This budget also includes funds for any additional costs on this project.

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 some future improvements for the Soccer Complex along Mouse Creek Road.

ADMINISTRATIVE HIGHLIGHTS:

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.

Compensation Study: The City will hire a third-party consultant in FY 2020 and begin a comprehensive compensation study for our City. The personnel manual requires this study every five years.

Community Branding & Website Development: The City will continue to develop a cohesive community brand. Once a brand has been identified by the City, we will then begin the implementation of this brand.

New Accounting Software: Our current accounting software is over 20 years old. We will begin implementing the purchase and implementation of a new accounting software for our entire organization. This will cover all of our business units, and increase customer service for our business partners and residents.

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.

Electrical Inspections: City staff is recommending petitioning the state to take over the electrical inspections from the state of Tennessee. City staff feels that the electrical fees will pay for all or most of the costs of this position. The budget includes a new position for an Electrical Inspector at a grade 27. This position would not start until later in FY 2020 until a full analysis is completed.

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

Employee Compensation Plan & Healthcare: All City employees who qualify for a salary increase will receive a 3.5% salary increase. The City will also maintain its current healthcare benefits for all of our employees. There is no increase to employees for healthcare benefits.

The Codes Enforcement Clerk position will be retitled to a Secretary title and be elevated to a grade 23 from a grade 22 for administrative assistance the Assistant City Manager. The 911 Director and IT Director have recommended increasing the grade for the 911 IT Administrator from grade 27 to a grade 28. This position is paid by 911. We will also retitle the Administrative Department’s Executive Secretary to the Assistant to the City Manager/Administration. We will retitle the Assistant Parks & Recreation Director position to be the Director of Forestry & Landscaping. There is no new funding for this position and it will remain a grade 30. It is also being recommended to change the title of the Stormwater Technician position grade 25 to Stormwater Inspector grade 26.

COMPONENT UNITS/PARTNERSHIPS:

Cleveland Bradley County Library: The Library Fund also receives a transfer of money from the City's General Fund each year, with an equal appropriation from Bradley County. The FY 2020 budget includes \$673,600 for the Cleveland Public Library. This would be a \$19,600 increase for the library.

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 electric equal to 1.5%, 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 electric: \$2.00, water: \$1.12, and wastewater: \$1.60. Cleveland Utilities has funded a 3.5% step increase for their employees, and the Cleveland Utilities' budget includes the reduction of one position.

Bradley County Emergency Communication District/911: This budget includes funding for the Bradley County Emergency Communication District (9-1-1 service) to 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, Support Services Manager; Melinda Carroll, Assistant City Manager; 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 22nd. The final reading and public hearing of the Budget Ordinance will be held on May 13th. This Budget with any revisions the Mayor and City Council recommend will go into effect on July 1, 2019. Please contact me if you have any questions or would like to discuss the budget in detail.

Respectfully Submitted,



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.
 - Plan and start Army Corp of Engineers recommended projects.
- Objective: 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.
- Purchase additional equipment for the park.
- Objective: 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.

FY20 PAVING LIST

DISTRICT ONE:

STREET NAME	TONS	PRICE
Westland Drive	1900	\$172,900.00
Forest Ridge Circle	230	\$20,930.00
Sunset Avenue (Georgetown to Dead End)	300	\$27,300.00
Fairmont Avenue (Willow to 17th)	350	\$31,850.00
DISTRICT ONE TOTAL		\$252,980.00

DISTRICT TWO:

STREET NAME	TONS	PRICE
Woodchase Close (20th to Dead End)	430	\$39,130.00
Woodchase Way (Woodchase Close to Dead End)	330	\$30,030.00
Maple Street (16th to 20th)	330	\$30,030.00
Clemmer Street (16th to 20th)	330	\$30,030.00
16th Street (Maple to Carolina)	570	\$51,870.00
17th Street (Maple to Baugh)	100	\$9,100.00
18th Street (Baugh to Carolina)	150	\$13,650.00
19th Street (Baugh to Carolina)	150	\$13,650.00
DISTRICT TWO TOTAL		\$217,490.00

DISTRICT THREE:

STREET NAME	TONS	PRICE
Lakewood Drive	700	\$63,700.00
Bayberry Lane	126	\$11,466.00
Post Oak Drive	210	\$19,110.00
Lakeside Place	100	\$9,100.00
Creekside Drive	480	\$43,680.00
Red Oak Drive	175	\$15,925.00
Creekside Place	70	\$6,370.00
Basswood Court	60	\$5,460.00
Magnolia Court	50	\$4,550.00
Yellow Wood Court	70	\$6,370.00
DISTRICT THREE TOTAL		\$185,731.00

DISTRICT FOUR:

STREET NAME	TONS	PRICE
20th Street (Ocoee to Keith)	750	\$68,250.00
17th Street (Ocoee to Keith)	750	\$68,250.00
Church Street (15th to 20th)	510	\$46,410.00
16th Street (Church to Ocoee)	110	\$10,010.00
Clairmont Drive	600	\$54,600.00
Northmont Drive	210	\$19,110.00
DISTRICT FOUR TOTAL		\$266,630.00

DISTRICT FIVE:

STREET NAME	TONS	PRICE
Driftwood Trail (Frontage to Dead End)	300	\$27,300.00
Winwood Trail (Driftwood to Dead End)	240	\$21,840.00
Mapleleaf Drive (Driftwood to Dead End)	180	\$16,380.00
Tanglewood Drive (Driftwood to Dead End)	280	\$25,480.00
Balsam Court (Tanglewood to Dead End)	90	\$8,190.00
Clingan Ridge Drive (Westside to Peerless)	520	\$47,320.00
Village Green Drive (Mouse Creek to Dead End)	450	\$40,950.00
Cardinal Lane (Mouse Creek to Dead End)	150	\$13,650.00
DISTRICT FIVE TOTAL		\$201,110.00

FY20 TOTAL ALL DISTRICTS

\$1,123,941.00

Base Price Per Ton for 411-E Mix \$91.00
 Price is subject to an adjustment based on the bituminous index.

City of Cleveland 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

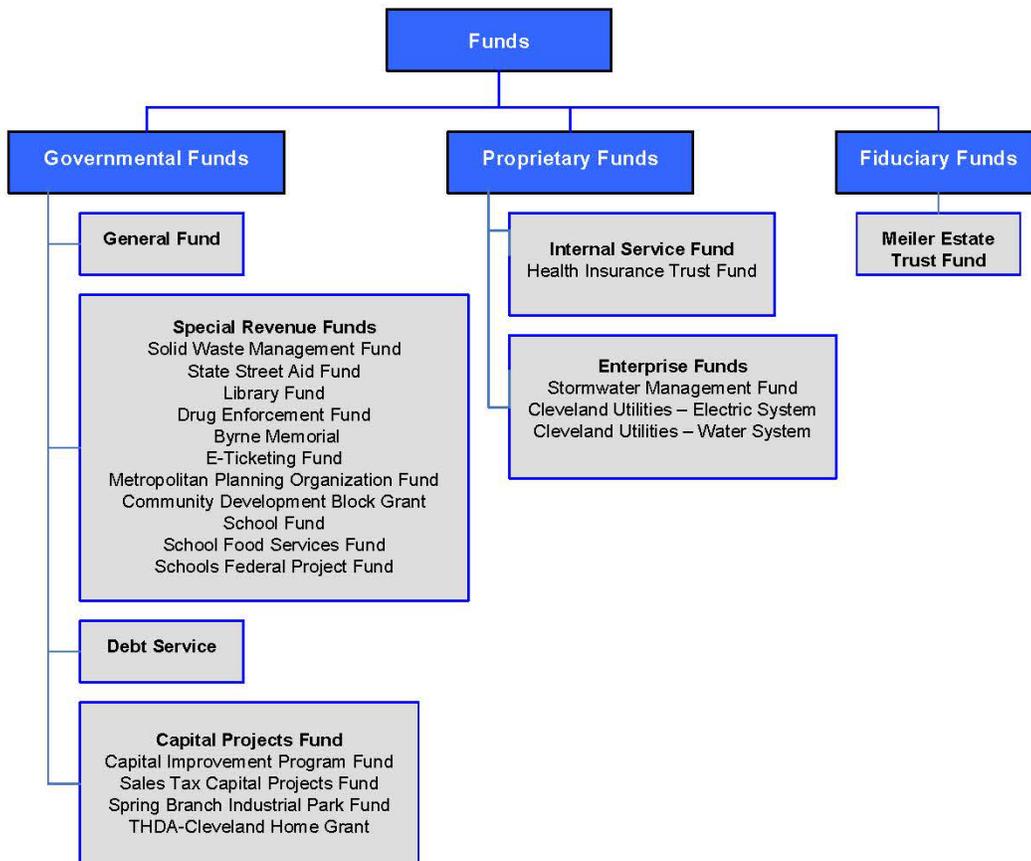
Enterprise Funds – Funds used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing 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 98.7% of the total revenues received by the City of Cleveland.

Charges for services revenues provide 58.4% 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 22.3% 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.

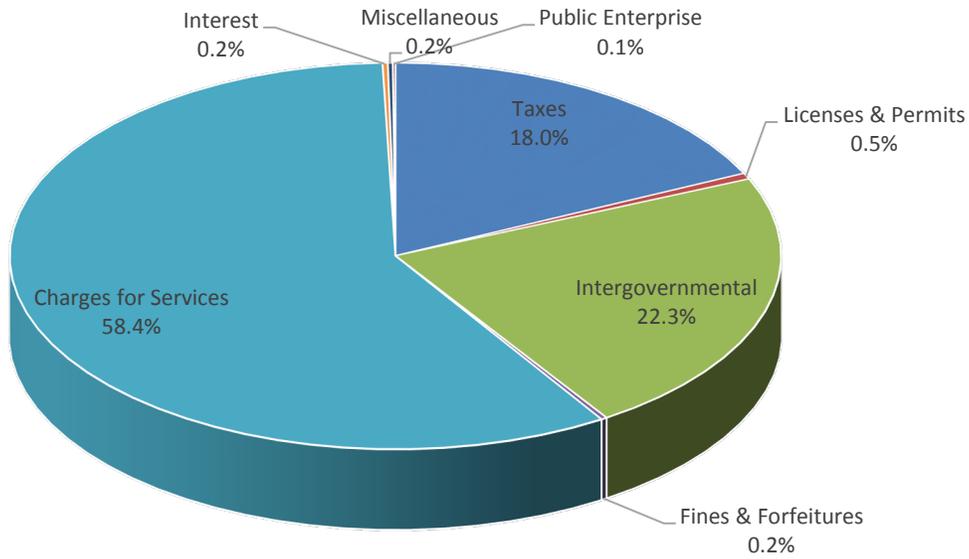
Tax revenues account for 18.0% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues. Combined they provide 90.4 % of total taxes collected. The charge for the monthly sanitation fee will increase to \$7.95 for residential collection. 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 33.6% and education funding at 22.3%. Other significant expenditures and expenses include Cleveland Utilities' operation expenses at 11.8% and Public Safety at 9.2%.

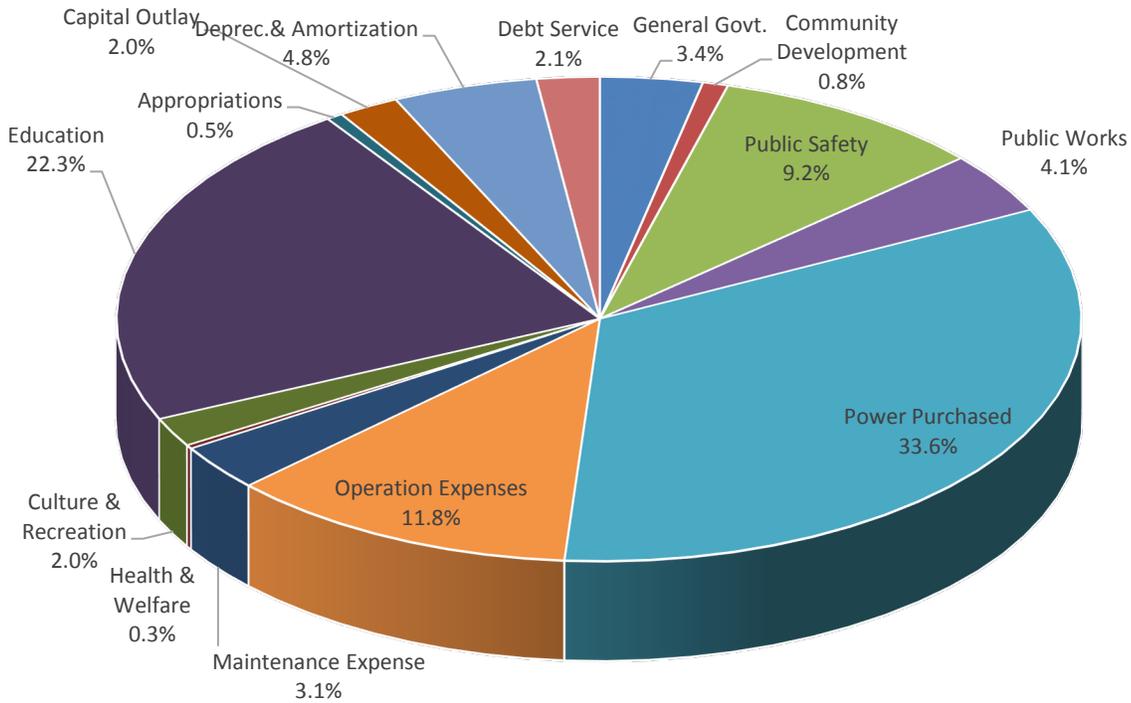
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2018 actual, FY2019 budgeted, and FY2020 recommended budgets) for each of the fund categories.

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 - FY2020



Expenditures and Expenses By Use - FY2020



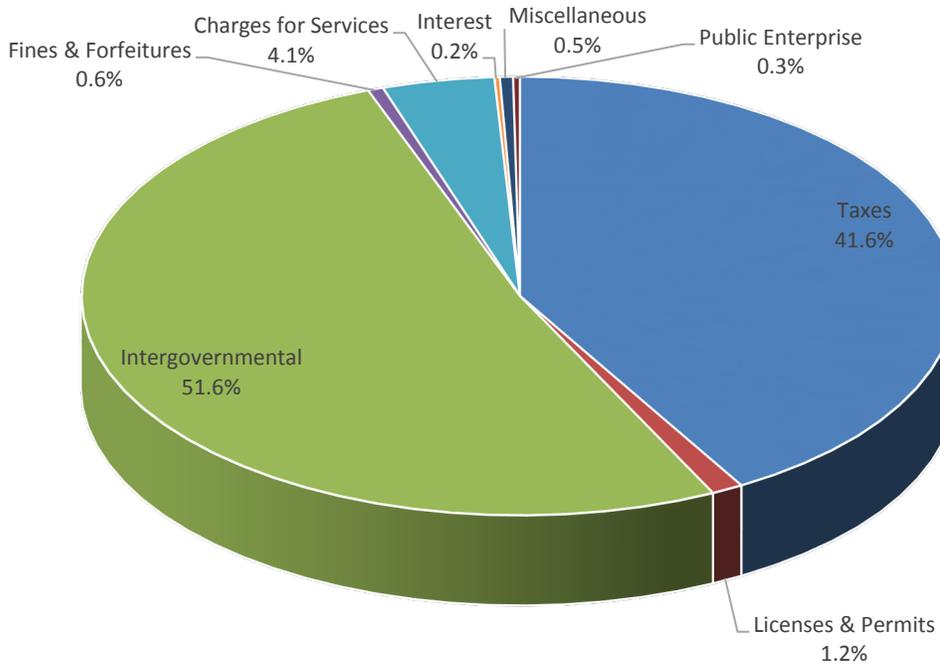
City of Cleveland, Tennessee
2017-2019 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Revenues:						
Taxes	\$ 44,169,660	\$ 44,364,164	\$ 45,172,865	\$0	\$0	\$0
Licenses & permits	712,300	674,100	1,271,050	0	0	0
Intergovernmental	60,212,366	65,441,686	56,084,297	0	0	0
Fines & forfeitures	543,268	620,100	617,100	0	0	0
Charges for services	6,044,857	4,305,637	4,489,302	135,533,294	138,927,295	142,348,197
Interest	533,795	240,478	214,850	407,828	97,973	336,385
Miscellaneous	829,078	3,098,084	526,711	0	0	0
Public Enterprise	227,813	266,600	272,200	0	0	0
Subtotal:	\$113,273,137	\$119,010,849	\$108,648,375	\$135,941,122	\$139,025,268	\$142,684,582
Other financial sources:						
Operating transfers in	21,172,739	18,306,017	18,231,593	0	0	0
Capital contributions	0	0	0	648,269	0	0
Capital lease	8,222,294		0			
Proceeds from debt	5,408,580	17,121,345	0	0	0	0
Total Financial Sources	\$148,076,750	\$154,438,211	\$126,879,968	\$136,589,391	\$139,025,268	\$142,684,582
Expenditures and Expenses						
General government	\$ 3,323,386	\$ 4,042,426	\$ 4,166,697	\$4,224,114	\$3,978,344	\$4,033,490
Community development	1,772,828	2,206,732	2,036,012	0	0	0
Public safety	18,603,632	21,139,302	21,976,924	0	0	0
Public works	8,310,518	9,427,019	9,849,700	0	0	0
Power purchased	0	0	0	79,078,347	79,764,300	80,519,340
Operation expenses	0	0	0	22,716,638	27,061,026	28,166,319
Maintenance expense	0	0	0	6,642,959	5,633,789	7,379,900
Health and welfare	542,897	595,245	603,461	0	0	0
Culture and recreation	4,329,083	4,543,482	4,675,425	0	0	0
Education	50,154,947	51,984,508	53,323,128	0	0	0
Appropriations	1,304,181	1,311,236	1,313,036	0	0	0
Capital outlay	29,352,635	34,969,154	4,878,828	0	0	0
Depreciation and amortization expense	0	0	0	10,604,337	11,685,132	11,590,371
Debt service principal	5,106,995	9,216,047	5,043,895	0	0	0
Debt service interest and other	2,243,893	2,436,997	3,490,533	1,954,738	2,050,185	2,372,660
Subtotal:	\$125,044,995	\$141,872,148	\$111,357,639	\$125,221,133	\$130,172,776	\$134,062,080
Other financing uses:						
Pymt. to ref. bond escrow	3,000	5,000	5,000	0	0	0
Operating transfers out	18,531,446	15,640,365	15,457,868	2,641,293	2,665,652	2,773,725
Total Use of Resources:	\$143,579,441	\$157,517,513	\$126,820,507	\$127,862,426	\$132,838,428	\$136,835,805
Net Increase (Decrease) in Fund Balance	\$4,497,309	(\$3,079,302)	\$59,461	\$8,726,965	\$6,186,840	\$5,848,777
Fund Balance or Net Assets - July 1	33,104,843	37,602,152	34,522,850	132,857,316	141,584,281	147,771,121
Fund Balance or Net Assets-June 30	\$37,602,152	\$34,522,850	\$34,582,311	\$141,584,281	\$147,771,121	\$153,619,898

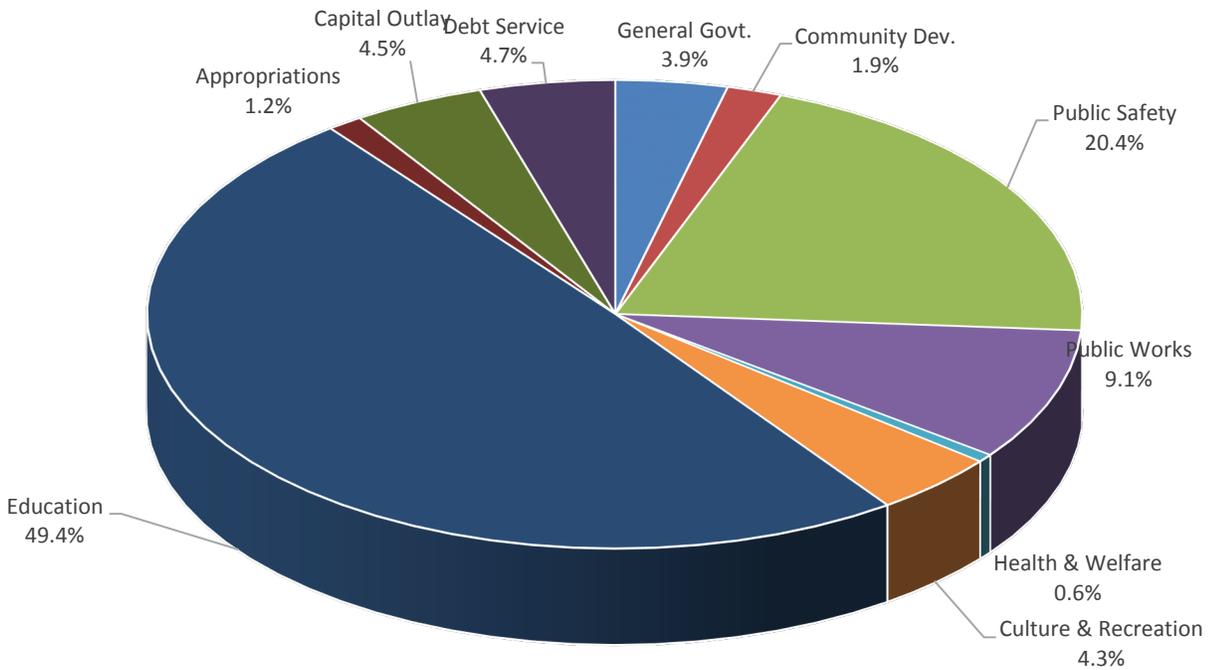
City of Cleveland, Tennessee
2017-2019 Summary of All Funds

	Fiduciary Funds			Total		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Revenues:						
Taxes	\$0	\$0	\$0	\$44,169,660	\$44,364,164	\$45,172,865
Licenses & permits	0	0	0	712,300	674,100	1,271,050
Intergovernmental	0	0	0	60,212,366	65,441,686	56,084,297
Fines & forfeitures	0	0	0	543,268	620,100	617,100
Charges for services	0	0	0	141,578,151	143,232,932	146,837,499
Interest	5,986	5,500	500	947,609	343,951	551,735
Miscellaneous				829,078	3,098,084	526,711
Public Enterprise	0	0	0	227,813	266,600	272,200
Subtotal:	\$5,986	\$5,500	\$500	\$249,220,245	\$258,041,617	\$251,333,457
Other financial sources:						
Operating transfers in	0	0	0	21,172,739	18,306,017	18,231,593
Capital contributions	0	0	0	648,269	0	0
Capital lease				8,222,294	0	0
Proceeds from debt	0	0	0	5,408,580	17,121,345	0
Total Financial Sources	\$5,986	\$5,500	\$500	\$284,672,127	\$293,468,979	\$269,565,050
Expenditures and Expenses						
General government	\$0	\$0	\$0	\$7,547,500	\$8,020,770	\$8,200,187
Community development	0	0	0	1,772,828	2,206,732	2,036,012
Public safety	0	0	0	18,603,632	21,139,302	21,976,924
Public works	0	0	0	8,310,518	9,427,019	9,849,700
Power purchased	0	0	0	79,078,347	79,764,300	80,519,340
Operation expenses	0	0	0	22,716,638	27,061,026	28,166,319
Maintenance expense	0	0	0	6,642,959	5,633,789	7,379,900
Health and welfare	0	0	0	542,897	595,245	603,461
Culture and recreation	0	0	0	4,329,083	4,543,482	4,675,425
Education	0	0	0	50,154,947	51,984,508	53,323,128
Appropriations	0	0	0	1,304,181	1,311,236	1,313,036
Capital outlay	0	0	0	29,352,635	34,969,154	4,878,828
Depreciation and amortization expense	0	0	0	10,604,337	11,685,132	11,590,371
Debt service principal	0	0	0	5,106,995	9,216,047	5,043,895
Debt service interest and other	0	0	0	4,198,631	4,487,182	5,863,193
Subtotal:	\$0	\$0	\$0	\$250,266,128	\$272,044,924	\$245,419,719
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	3,000	5,000	5,000
Operating transfers out	0	0	0	21,172,739	18,306,017	18,231,593
Total Use of Resources:	\$0	\$0	\$0	\$271,441,867	\$290,355,941	\$263,656,312
Net Increase (Decrease) in Fund Balance	\$5,986	\$5,500	\$500	\$13,230,260	\$3,113,038	\$5,908,738
Fund Balance or Net Assets - July 1	470,443	476,429	481,929	166,432,602	179,662,862	182,775,900
Fund Balance or Net Assets-June 30	\$476,429	\$481,929	\$482,429	\$179,662,862	\$182,775,900	\$188,684,638

City of Cleveland Summary of Governmental Funds Revenues By Source - FY2020



Expenditures By Source - FY2020



City of Cleveland, Tennessee
2017-2019 Summary of Financial Sources and Uses
Governmental Funds

	General Fund			Special Revenue Funds		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:						
Taxes	\$40,287,509	\$40,377,164	\$41,082,500	\$0	\$0	\$0
Licenses & permits	712,300	674,100	1,271,050	0	0	0
Intergovernmental	5,371,161	5,358,220	5,262,900	46,523,416	49,228,206	50,675,297
Fines & forfeitures	523,469	607,600	617,100	19,799	12,500	0
Charges for services	1,138,157	1,113,050	1,066,400	4,906,700	3,192,587	3,422,902
Interest	161,426	102,500	153,000	106,178	32,550	43,850
Miscellaneous	221,816	152,154	80,500	537,602	380,532	266,398
Public Enterprise	227,813	266,600	272,200	0	0	0
Subtotal:	\$48,643,651	\$48,651,388	\$49,805,650	\$52,093,695	\$52,846,375	\$54,408,447
Other financial sources:						
Operating transfers in	3,120,516	2,678,387	2,773,725	\$7,078,894	\$7,088,700	\$7,255,500
Capital lease	0	0	0	8,222,294	0	0
Proceeds from debt	0	0	0	0	3,966,240	0
Total Financial Sources	\$51,764,167	\$51,329,775	\$52,579,375	\$67,394,883	\$63,901,315	\$61,663,947
Expenditures:						
General government	\$3,323,386	\$4,042,426	\$4,166,697	\$0	\$0	\$0
Development & Engineering	1,445,251	1,642,484	1,581,800	327,577	541,748	454,212
Public safety	18,591,880	21,066,476	21,959,424	11,752	72,826	17,500
Public works	4,256,146	4,918,390	5,146,700	4,054,372	4,508,629	4,703,000
Health and welfare	542,897	595,245	603,461	0	0	0
Culture and recreation	2,953,206	3,102,982	3,195,725	1,375,877	1,440,500	1,479,700
Education	0	0	0	50,154,947	51,984,508	53,323,128
Appropriations	1,304,181	1,311,236	1,313,036	0	0	0
Capital outlay	0	0	0	5,472,117	5,568,128	318,828
Debt service principal	36,163	23,159	23,159	392,375	0	0
Debt service int. & other	1,212	1,778	1,778	33,409	310,566	0
Subtotal:	\$32,454,322	\$36,704,176	\$37,991,780	\$61,822,426	\$64,426,905	\$60,296,368
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	16,860,246	14,621,493	14,455,004	991,272	1,006,137	1,002,864
Total Use of Resources:	\$49,314,568	\$51,325,669	\$52,446,784	\$62,813,698	\$65,433,042	\$61,299,232
Net Increase(Decrease) in Fund Balance	2,449,599	4,106	132,591	4,581,185	(1,531,727)	364,715
Fund Balance - July 1	\$11,787,496	\$14,237,095	\$14,241,201	\$8,195,386	\$12,776,571	\$11,244,844
Fund Balance - June 30	\$14,237,095	\$14,241,201	\$14,373,792	\$12,776,571	\$11,244,844	\$11,609,559

City of Cleveland, Tennessee
2017-2019 Summary of Financial Sources and Uses
Governmental Funds

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
\$0	\$0	\$0	\$3,882,151	\$3,987,000	\$4,090,365	\$44,169,660	\$44,364,164	\$45,172,865
0	0	0	0	0	0	712,300	674,100	1,271,050
109,404	146,600	146,100	8,208,385	10,708,660	0	60,212,366	65,441,686	56,084,297
0	0	0	0	0	0	543,268	620,100	617,100
0	0	0	0	0	0	6,044,857	4,305,637	4,489,302
90,958	100,000	5,000	175,233	5,428	13,000	533,795	240,478	214,850
0	2,540,398	179,813	69,660	25,000	0	829,078	3,098,084	526,711
0	0	0	0	0	0	227,813	266,600	272,200
\$200,362	\$2,786,998	\$330,913	\$12,335,429	\$14,726,088	\$4,103,365	\$113,273,137	\$119,010,849	\$108,648,375
6,846,608	7,245,641	6,752,368	4,126,721	1,293,289	1,450,000	21,172,739	18,306,017	18,231,593
0	0	0	0	0	0	8,222,294	0	0
0	1,007,000	0	5,408,580	12,148,105	0	5,408,580	17,121,345	0
<u>\$7,046,970</u>	<u>\$11,039,639</u>	<u>\$7,083,281</u>	<u>\$21,870,730</u>	<u>\$28,167,482</u>	<u>\$5,553,365</u>	<u>\$148,076,750</u>	<u>\$154,438,211</u>	<u>\$126,879,968</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$3,323,386	\$4,042,426	\$4,166,697
0	0	0	0	22,500	0	1,772,828	2,206,732	2,036,012
0	0	0	0	0	0	18,603,632	21,139,302	21,976,924
0	0	0	0	0	0	8,310,518	9,427,019	9,849,700
0	0	0	0	0	0	542,897	595,245	603,461
0	0	0	0	0	0	4,329,083	4,543,482	4,675,425
0	0	0	0	0	0	50,154,947	51,984,508	53,323,128
0	0	0	0	0	0	1,304,181	1,311,236	1,313,036
0	0	0	23,880,518	29,401,026	4,560,000	29,352,635	34,969,154	4,878,828
4,341,880	8,717,388	4,370,000	336,577	475,500	650,736	5,106,995	9,216,047	5,043,895
2,095,127	1,917,693	3,146,126	114,145	206,960	342,629	2,243,893	2,436,997	3,490,533
\$6,437,007	\$10,635,081	\$7,516,126	\$24,331,240	\$30,105,986	\$5,553,365	\$125,044,995	\$141,872,148	\$111,357,639
3,000	5,000	5,000	0	0	0	3,000	5,000	5,000
0	0	0	679,928	12,735	0	18,531,446	15,640,365	15,457,868
<u>\$6,440,007</u>	<u>\$10,640,081</u>	<u>\$7,521,126</u>	<u>\$25,011,168</u>	<u>\$30,118,721</u>	<u>\$5,553,365</u>	<u>\$143,579,441</u>	<u>\$157,517,513</u>	<u>\$126,820,507</u>
606,963	399,558	(437,845)	(3,140,438)	(1,951,239)	0	4,497,309	(3,079,302)	59,461
<u>\$4,622,609</u>	<u>\$5,229,572</u>	<u>\$5,629,130</u>	<u>\$8,499,352</u>	<u>\$5,358,914</u>	<u>\$3,407,675</u>	<u>\$33,104,843</u>	<u>\$37,602,152</u>	<u>\$34,522,850</u>
<u>\$5,229,572</u>	<u>\$5,629,130</u>	<u>\$5,191,285</u>	<u>\$5,358,914</u>	<u>\$3,407,675</u>	<u>\$3,407,675</u>	<u>\$37,602,152</u>	<u>\$34,522,850</u>	<u>\$34,582,311</u>

City of Cleveland, Tennessee
2017-2019 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	General Fund		
	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:			
Taxes	\$40,287,509	\$40,377,164	\$41,082,500
Licenses & permits	712,300	674,100	1,271,050
Intergovernmental	5,371,161	5,358,220	5,262,900
Fines & forfeitures	523,469	607,600	617,100
Charges for services	1,138,157	1,113,050	1,066,400
Interest	161,426	102,500	153,000
Miscellaneous	221,816	152,154	80,500
Public Enterprise	227,813	266,600	272,200
Subtotal:	\$48,643,651	\$48,651,388	\$49,805,650
Other financial sources:			
Operating transfers in	3,120,516	2,678,387	2,773,725
Proceeds from bonds	0	0	0
Total Financial Sources	\$51,764,167	\$51,329,775	\$52,579,375
Expenditures:			
General government	\$3,323,386	\$4,042,426	\$4,166,697
Development & Engineering	1,445,251	1,642,484	1,581,800
Public safety	18,591,880	21,066,476	21,959,424
Public works	4,256,146	4,918,390	5,146,700
Health and welfare	542,897	595,245	603,461
Culture and recreation	2,953,206	3,102,982	3,195,725
Education	0	0	0
Appropriations	1,304,181	1,311,236	1,313,036
Capital outlay	0	0	0
Debt service principal	36,163	23,159	23,159
Debt service int. & other	1,212	1,778	1,778
Subtotal:	\$32,454,322	\$36,704,176	\$37,991,780
Other financing uses:			
Operating transfers out	16,860,246	14,621,493	14,455,004
Total Use of Resources:	\$49,314,568	\$51,325,669	\$52,446,784
Net Increase(Decrease) in Fund Balance	2,449,599	4,106	132,591
Fund Balance - July 1	11,787,496	14,237,095	14,241,201
Fund Balance - June 30	\$14,237,095	\$14,241,201	\$14,373,792

City of Cleveland, Tennessee
2016-2018 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,384,455	1,300,000	1,485,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	2,529,711	2,541,500	2,865,000
Interest	13,523	8,000	15,000	11,458	9,000	15,000
Miscellaneous	0	0	0	10,325	0	0
Subtotal:	\$1,397,978	\$1,308,000	\$1,500,000	\$2,551,494	\$2,550,500	\$2,880,000
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$1,056,494	\$1,074,100	\$1,075,400
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,397,978	\$1,308,000	\$1,500,000	\$3,607,988	\$3,624,600	\$3,955,400
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	614,628	742,700	759,200	3,425,638	3,750,768	3,943,800
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	0	163,383	0	0	145,050	11,600
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$614,628	\$906,083	\$759,200	\$3,425,638	\$3,895,818	\$3,955,400
Other financing uses:						
Operating transfers out	426,353	440,618	447,145	10,000	10,000	0
Total Use of Resources:	\$1,040,981	\$1,346,701	\$1,206,345	\$3,435,638	\$3,905,818	\$3,955,400
Net Increase(Decrease) in Fund Balance	356,997	(38,701)	293,655	172,350	(281,218)	0
Fund Balance - July 1	\$844,882	\$1,201,879	\$1,163,178	\$740,978	\$913,328	\$632,110
Fund Balance - June 30	\$1,201,879	\$1,163,178	\$1,456,833	\$913,328	\$632,110	\$632,110

City of Cleveland, Tennessee
2016-2018 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		
	2018	2019	2020	2018	2019	2020
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	93,630	10,000	10,000	0	36,481	0
Fines & forfeitures	5,209	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	1,565	100	100	0	0	0
Miscellaneous	0	0	8,500	0	0	0
Subtotal:	\$100,404	\$10,100	\$18,600	\$0	\$36,481	\$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	\$100,404	\$10,100	\$18,600	\$0	\$36,481	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	8,464	19,410	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	2,534	55,200	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:	\$10,998	\$74,610	\$18,600	\$0	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$10,998	\$74,610	\$18,600	\$0	\$0	\$0
Net Increase(Decrease) in Fund Balance	89,406	(64,510)	0	0	36,481	0
Fund Balance - July 1	\$96,630	\$186,036	\$121,526	\$0	\$0	\$36,481
Fund Balance - June 30	\$186,036	\$121,526	\$121,526	\$0	\$36,481	\$36,481

City of Cleveland, Tennessee
 2016-2018 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	2018 Byrne Mem. Justice Asst. Grant			School Fund		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	42,462,896	43,468,900	44,751,347
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	142,272	106,735	106,735
Interest	0	0	0	78,718	13,250	13,250
Miscellaneous	0	0	0	168,517	245,532	187,898
Subtotal:	\$0	\$0	\$0	\$42,852,403	\$43,834,417	\$45,059,230
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$5,273,600	\$5,273,600	\$5,432,000
Capital lease	0	0	0	8,222,294	0	0
Proceeds from bonds	0	0	0	0	3,966,240	0
Total Financial Sources	\$0	\$0	\$0	\$56,348,297	\$53,074,257	\$50,491,230
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	46,888,037	48,498,606	49,777,111
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	4,676,227	4,885,240	0
Debt service principal	0	0	0	392,375	0	0
Debt service int. & other	0	0	0	33,409	310,566	0
Subtotal:	\$0	\$0	\$0	\$51,990,048	\$53,694,412	\$49,777,111
Other financing uses:						
Operating transfers out	0	0	0	554,919	555,519	555,719
Total Use of Resources:	\$0	\$0	\$0	\$52,544,967	\$54,249,931	\$50,332,830
Net Increase(Decrease) in Fund Balance	0	0	0	3,803,330	(1,175,674)	158,400
Fund Balance - July 1	\$0	\$0	\$0	\$4,991,937	\$8,795,267	\$7,619,593
Fund Balance - June 30	\$0	\$0	\$0	\$8,795,267	\$7,619,593	\$7,777,993

City of Cleveland, Tennessee
2016-2018 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	School Food Services Fund			Library Fund		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,264,125	2,694,250	3,041,000	683,399	657,100	673,600
Fines & forfeitures	0	0	0	0	0	0
Charges for services	2,175,315	480,352	387,167	59,402	64,000	64,000
Interest	382	700	500	532	1,500	0
Miscellaneous	0	0	0	358,760	135,000	70,000
Subtotal:	\$3,439,822	\$3,175,302	\$3,428,667	\$1,102,093	\$857,600	\$807,600
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$645,800	\$654,000	\$673,600
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$3,439,822	\$3,175,302	\$3,428,667	\$1,747,893	\$1,511,600	\$1,481,200
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	1,375,877	1,440,500	1,479,700
Education	3,266,910	3,485,902	3,546,017	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	436,205	74,600	1,500
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$3,266,910	\$3,485,902	\$3,546,017	\$1,812,082	\$1,515,100	\$1,481,200
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$3,266,910	\$3,485,902	\$3,546,017	\$1,812,082	\$1,515,100	\$1,481,200
Net Increase(Decrease) in Fund Balance	172,912	(310,600)	(117,350)	(64,189)	(3,500)	0
Fund Balance - July 1	\$705,172	\$878,084	\$567,484	\$583,589	\$519,400	\$515,900
Fund Balance - June 30	\$878,084	\$567,484	\$450,134	\$519,400	\$515,900	\$515,900

City of Cleveland, Tennessee
2016-2018 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Community Development Block Grant			Metropolitan Planning Organization		
	2018	2019	2020	2018	2019	2020
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	547,425	861,475	536,250	87,486	200,000	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:	\$547,425	\$861,475	\$536,250	\$87,486	\$200,000	\$178,100
Other financial sources:						
Operating transfers in	\$36,000	\$20,000	\$30,000	\$57,000	\$57,000	\$44,500
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$583,425	\$881,475	\$566,250	\$144,486	\$257,000	\$222,600
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	219,631	289,248	231,612	107,946	252,500	222,600
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	357,151	240,155	304,628	0	4,500	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$576,782	\$529,403	\$536,240	\$107,946	\$257,000	\$222,600
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$576,782	\$529,403	\$536,240	\$107,946	\$257,000	\$222,600
Net Increase(Decrease) in Fund Balance	6,643	352,072	30,010	36,540	0	0
Fund Balance - July 1	\$66,659	\$73,302	\$425,374	\$127,497	\$164,037	\$164,037
Fund Balance - June 30	\$73,302	\$425,374	\$455,384	\$164,037	\$164,037	\$164,037

City of Cleveland, Tennessee
2016-2018 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	E-Ticketing Grant			Schools Federal Projects		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Fines & forfeitures	14,590	12,500	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:	\$14,590	\$12,500	\$0	\$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	\$14,590	\$12,500	\$0	\$0	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	3,288	53,416	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	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:	\$3,288	\$53,416	\$0	\$0	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$3,288	\$53,416	\$0	\$0	\$0	\$0
Net Increase(Decrease) in Fund Balance	11,302	(40,916)	0	0	0	0
Fund Balance - July 1	\$28,775	\$40,077	(\$839)	\$0	\$0	\$0
Fund Balance - June 30	\$40,077	(\$839)	(\$839)	\$0	\$0	\$0

City of Cleveland, Tennessee
2016-2018 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Recycling Grant			Total Special Revenue Funds		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	46,523,416	49,228,206	50,675,297
Fines & forfeitures	0	0	0	19,799	12,500	0
Charges for services	0	0	0	4,906,700	3,192,587	3,422,902
Interest	0	0	0	106,178	32,550	43,850
Miscellaneous	0	0	0	537,602	380,532	266,398
Subtotal:	\$0	\$0	\$0	\$52,093,695	\$52,846,375	\$54,408,447
Other financial sources:						
Operating transfers in	\$10,000	\$10,000	\$0	\$7,078,894	\$7,088,700	\$7,255,500
Capital lease	0	0	0	8,222,294	0	0
Proceeds from bonds	0	0	0	0	3,966,240	0
Total Financial Sources	\$10,000	\$10,000	\$0	\$67,394,883	\$63,901,315	\$61,663,947
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	327,577	541,748	454,212
Public safety	0	0	0	11,752	72,826	17,500
Public works	14,106	15,161	0	4,054,372	4,508,629	4,703,000
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	1,375,877	1,440,500	1,479,700
Education	0	0	0	50,154,947	51,984,508	53,323,128
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	5,472,117	5,568,128	318,828
Debt service principal	0	0	0	392,375	0	0
Debt service int. & other	0	0	0	33,409	310,566	0
Subtotal:	\$14,106	\$15,161	\$0	\$61,822,426	\$64,426,905	\$60,296,368
Other financing uses:						
Operating transfers out	0	0	0	991,272	1,006,137	1,002,864
Total Use of Resources:	\$14,106	\$15,161	\$0	\$62,813,698	\$65,433,042	\$61,299,232
Net Increase(Decrease) in Fund Balance	(4,106)	(5,161)	0	4,581,185	(1,531,727)	364,715
Fund Balance - July 1	\$9,267	\$5,161	\$0	\$8,195,386	\$12,776,571	\$11,244,844
Fund Balance - June 30	\$5,161	\$0	\$0	\$12,776,571	\$11,244,844	\$11,609,559

City of Cleveland, Tennessee
2017-2019 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Debt Service Fund		
	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	109,404	146,600	146,100
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	90,958	100,000	5,000
Miscellaneous	0	2,540,398	179,813
Subtotal:	\$200,362	\$2,786,998	\$330,913
Other financial sources:			
Operating transfers in	6,846,608	7,245,641	6,752,368
Proceeds from bonds	0	1,007,000	0
Total Financial Sources	\$7,046,970	\$11,039,639	\$7,083,281
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	4,341,880	8,717,388	4,370,000
Debt service int. & other	2,095,127	1,917,693	3,146,126
Subtotal:	\$6,437,007	\$10,635,081	\$7,516,126
Other financing uses:			
Pymt to ref. bond escrow	3,000	5,000	5,000
Operating transfers out	0	0	0
Total Use of Resources:	\$6,440,007	\$10,640,081	\$7,521,126
Net Increase(Decrease) in Fund Balance	\$606,963	\$399,558	(\$437,845)
Fund Balance - July 1	4,622,609	5,229,572	5,629,130
Fund Balance - June 30	\$5,229,572	\$5,629,130	\$5,191,285

City of Cleveland, Tennessee
2017-2019 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds					
	Sales Tax Capital Projects Fund			Capital Improvement Program		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:						
Taxes	\$3,882,151	\$3,987,000	\$4,090,365	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	8,172,360	10,369,685	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	73,720	4,600	13,000	62,125	0	0
Miscellaneous	0	0	0	57,465	25,000	0
Subtotal:	\$3,955,871	\$3,991,600	\$4,103,365	\$8,291,950	\$10,394,685	\$0
Other financial sources:						
Operating transfers in	0	0	0	4,126,721	1,293,289	1,450,000
Proceeds notes/bonds	0	0	0	2,408,580	12,148,105	0
Total Financial Sources	\$3,955,871	\$3,991,600	\$4,103,365	\$14,827,251	\$23,836,079	\$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	3,439,742	5,472,112	3,110,000	17,640,456	23,445,364	1,450,000
Debt service principal	336,577	475,500	650,736	0	0	0
Debt service int. & other	96,145	206,960	342,629	0	0	0
Subtotal:	\$3,872,464	\$6,154,572	\$4,103,365	\$17,640,456	\$23,445,364	\$1,450,000
Other financing uses:						
Operating transfers out	0	0	0	529,223	0	0
Total Use of Resources:	\$3,872,464	\$6,154,572	\$4,103,365	\$18,169,679	\$23,445,364	\$1,450,000
Net Increase(Decrease) in Fund Balance	\$83,407	(\$2,162,972)	\$0	(\$3,342,428)	\$390,715	\$0
Fund Balance - July 1	\$2,746,597	\$2,830,004	\$667,032	\$4,250,356	\$907,928	\$1,298,643
Fund Balance - June 30	\$2,830,004	\$667,032	\$667,032	\$907,928	\$1,298,643	\$1,298,643

City of Cleveland, Tennessee
 2017-2019 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

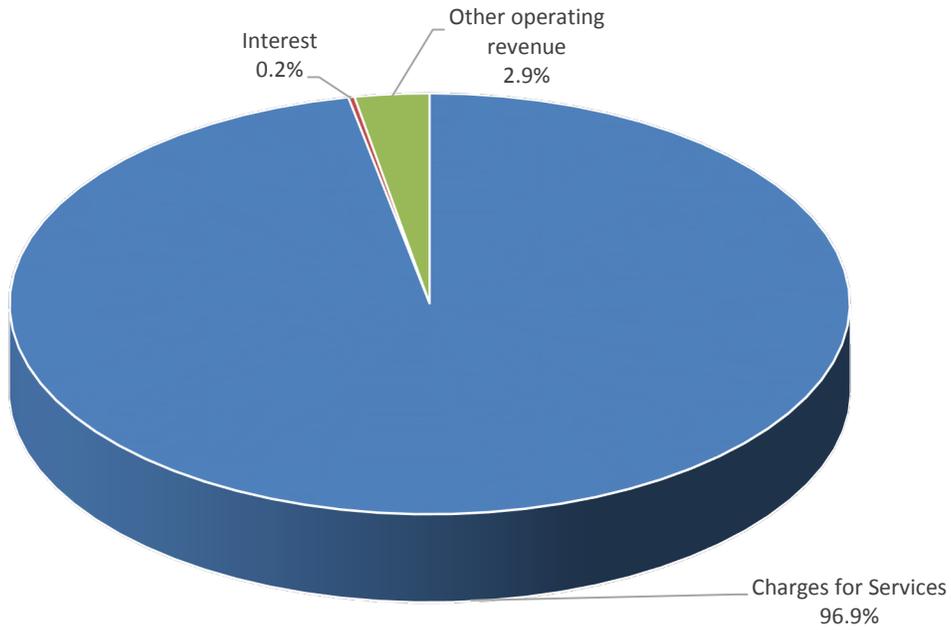
	Capital Project Funds, Continued					
	THDA Home Grant			Greenway Fund		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	36,025	338,975	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	217	0	0
Miscellaneous	0	0	0	12,195	0	0
Subtotal:	\$36,025	\$338,975	\$0	\$12,412	\$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	\$36,025	\$338,975	\$0	\$12,412	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	22,500	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	36,025	316,475	0	8,630	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$36,025	\$338,975	\$0	\$8,630	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	12,735	0
Total Use of Resources:	\$36,025	\$338,975	\$0	\$8,630	\$12,735	\$0
Net Increase(Decrease) in Fund Balance	\$0	\$0	\$0	\$3,782	(\$12,735)	\$0
Fund Balance - July 1	\$0	\$0	\$0	\$8,953	\$12,735	\$0
Fund Balance - June 30	\$0	\$0	\$0	\$12,735	\$0	\$0

City of Cleveland, Tennessee
2017-2019 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

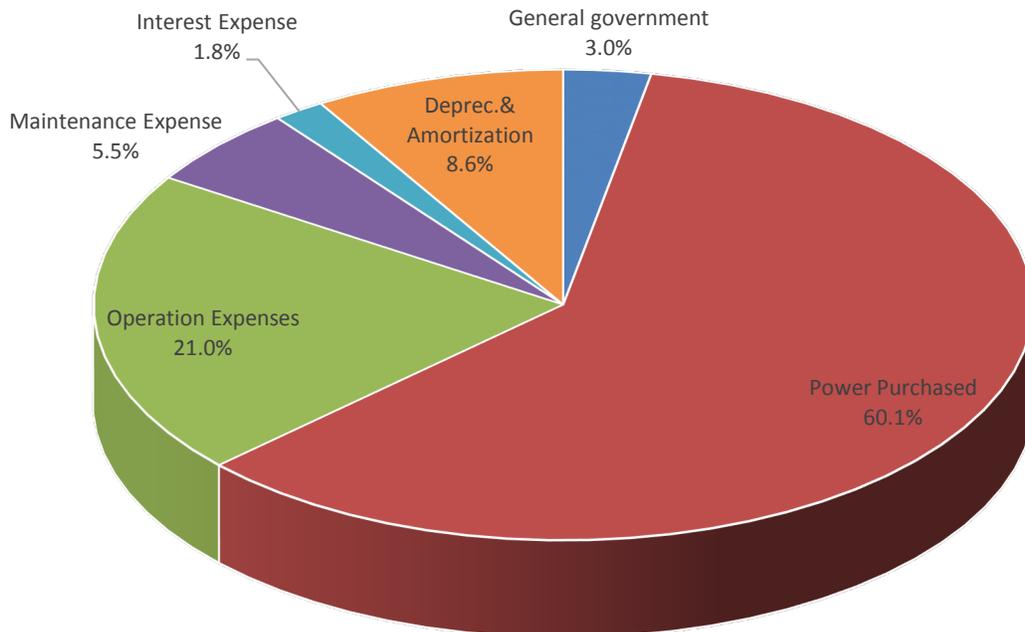
Capital Project Funds, Continued

	Spring Branch Industrial Park Fund			Total Capital Project Funds		
	2018	2019	2020	2018	2019	2020
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$3,882,151	\$3,987,000	\$4,090,365
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	8,208,385	10,708,660	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	39,171	828	0	175,233	5,428	13,000
Miscellaneous	0	0	0	69,660	25,000	0
Subtotal:	\$39,171	\$828	\$0	\$12,335,429	\$14,726,088	\$4,103,365
Other financial sources:						
Operating transfers in	0	0	0	4,126,721	1,293,289	1,450,000
Proceeds notes/bonds	3,000,000	0	0	5,408,580	12,148,105	0
Total Financial Sources	\$3,039,171	\$828	\$0	\$21,870,730	\$28,167,482	\$5,553,365
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	22,500	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	2,755,665	167,075	0	23,880,518	29,401,026	4,560,000
Debt service principal	0	0	0	336,577	475,500	650,736
Debt service int. & other	18,000	0	0	114,145	206,960	342,629
Subtotal:	\$2,773,665	\$167,075	\$0	\$24,331,240	\$30,105,986	\$5,553,365
Other financing uses:						
Operating transfers out	150,705	0	0	679,928	12,735	0
Total Use of Resources:	\$2,924,370	\$167,075	\$0	\$25,011,168	\$30,118,721	\$5,553,365
Net Increase(Decrease) in Fund Balance	\$114,801	(\$166,247)	\$0	(\$3,140,438)	(\$1,951,239)	\$0
Fund Balance - July 1	\$1,493,446	\$1,608,247	\$1,442,000	\$8,499,352	\$5,358,914	\$3,407,675
Fund Balance - June 30	\$1,608,247	\$1,442,000	\$1,442,000	\$5,358,914	\$3,407,675	\$3,407,675

City of Cleveland Summary of Proprietary Funds Revenues By Use - FY2020



Expenses By Use - FY2020



City of Cleveland, Tennessee
2017-2019 Summary of Financial Sources and Uses
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Operating Revenues:						
Charges for services	\$127,446,207	\$130,560,015	\$134,081,739	\$4,165,472	\$4,483,113	\$4,177,416
Other operating revenues	3,921,615	3,884,167	4,089,042	0	0	0
Total Operating Revenues	\$131,367,822	\$134,444,182	\$138,170,781	\$4,165,472	\$4,483,113	\$4,177,416
Operating Expenses:						
General government	\$0	\$0	\$0	\$4,224,114	\$3,978,344	\$4,033,490
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	79,078,347	79,764,300	80,519,340	0	0	0
Operation expenses	22,716,638	27,061,026	28,166,319	0	0	0
Maintenance expense	6,642,959	5,633,789	7,379,900	0	0	0
Depreciation and amortization	10,604,337	11,685,132	11,590,371	0	0	0
Total Operating Expenses:	\$119,042,281	\$124,144,247	\$127,655,930	\$4,224,114	\$3,978,344	\$4,033,490
Operating Income (Loss)	\$12,325,541	\$10,299,935	\$10,514,851	(\$58,642)	\$504,769	\$143,926
Nonoperating Revenues (Expenses):						
Interest income	399,322	87,973	331,385	8,506	10,000	5,000
Interest expense	(1,913,478)	(2,050,185)	(2,372,660)	0	0	0
Other income	(41,260)	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	(1,555,416)	(1,962,212)	(2,041,275)	8,506	10,000	5,000
Change In Net Assets Before Capital Contributions and Transfers:	\$10,770,125	\$8,337,723	\$8,473,576	(\$50,136)	\$514,769	\$148,926
Capital contributions	648,269	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,641,293)	(2,665,652)	(2,773,725)	0	0	0
Change In Net Assets	\$8,777,101	\$5,672,071	\$5,699,851	(\$50,136)	\$514,769	\$148,926
Est. Net Assets - July 1	132,241,695	141,018,796	146,690,867	615,621	565,485	1,080,254
Est. Net Assets - June 30	\$141,018,796	\$146,690,867	\$152,390,718	\$565,485	\$1,080,254	\$1,229,180

City of Cleveland, Tennessee
2017-2019 Summary of Financial Sources and Uses
Proprietary Funds

	Total Proprietary Funds		
	2018 Actual	2019 Budgeted	2020 Proposed
Operating Revenues:			
Charges for services	\$131,611,679	\$135,043,128	\$138,259,155
Other operating revenues	\$3,921,615	\$3,884,167	\$4,089,042
Total Operating Revenues	\$135,533,294	\$138,927,295	\$142,348,197
Operating Expenses:			
General government	\$4,224,114	\$3,978,344	\$4,033,490
Public works	0	0	0
Recreation	0	0	0
Power purchased	79,078,347	79,764,300	80,519,340
Operation expenses	22,716,638	27,061,026	28,166,319
Maintenance expense	6,642,959	5,633,789	7,379,900
Depreciation and amortization	10,604,337	11,685,132	11,590,371
Total Operating Expenses:	\$123,266,395	\$128,122,591	\$131,689,420
Operating Income (Loss)	\$12,266,899	\$10,804,704	\$10,658,777
Nonoperating Revenues (Expenses):			
Interest income	407,828	97,973	336,385
Interest expense	(1,913,478)	(2,050,185)	(2,372,660)
Other income	(41,260)	0	0
Total Nonoperating Revenues (Expenses):	(1,546,910)	(1,952,212)	(2,036,275)
Change In Net Assets Before Capital Contributions and Transfers:	\$10,719,989	\$8,852,492	\$8,622,502
Capital contributions	648,269	0	0
Operating transfers in	0	0	0
Operating transfers out	(2,641,293)	(2,665,652)	(2,773,725)
Change In Net Assets	\$8,726,965	\$6,186,840	\$5,848,777
Est. Net Assets - July 1	132,857,316	141,584,281	147,771,121
Est. Net Assets - June 30	\$141,584,281	\$147,771,121	\$153,619,898

City of Cleveland, Tennessee
2017-2019 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Operating Revenues:						
Charges for services	\$99,306,704	\$101,295,229	\$103,842,327	\$26,636,586	\$27,669,086	\$28,643,712
Other operating revenues	1,607,573	1,603,406	1,631,614	2,314,042	2,266,761	2,443,428
Total Operating Revenues	\$100,914,277	\$102,898,635	\$105,473,941	\$28,950,628	\$29,935,847	\$31,087,140
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	79,078,347	79,764,300	80,519,340	0	0	0
Operation expenses	7,255,680	8,560,554	9,172,768	14,889,403	16,716,301	16,752,101
Maintenance expense	3,776,769	3,224,564	4,917,285	2,866,190	2,409,225	2,462,615
Depreciation and amortization	4,736,830	4,866,517	4,999,647	5,840,662	6,758,615	6,530,724
Total Operating Expenses:	\$94,847,626	\$96,415,935	\$99,609,040	\$23,596,255	\$25,884,141	\$25,745,440
Operating Income (Loss)	\$6,066,651	\$6,482,700	\$5,864,901	\$5,354,373	\$4,051,706	\$5,341,700
Nonoperating Revenues (Expenses):						
Interest income	217,722	48,706	179,500	156,724	36,467	149,085
Interest expense	(483,608)	(551,140)	(628,018)	(1,429,870)	(1,499,045)	(1,744,642)
Other income (expense)	(32,624)	0	0	(8,636)	0	0
Total Nonoperating Revenues (Expenses):	(298,510)	(502,434)	(448,518)	(1,281,782)	(1,462,578)	(1,595,557)
Change in Net Assets Before Contributions and Transfers:	\$5,768,141	\$5,980,266	\$5,416,383	\$4,072,591	\$2,589,128	\$3,746,143
Capital contributions	140,664	0	0	507,605	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,147,213)	(2,211,629)	(2,310,622)	(444,080)	(454,023)	(463,103)
Change in Net Assets	\$3,761,592	\$3,768,637	\$3,105,761	\$4,136,116	\$2,135,105	\$3,283,040
Est. Net Assets, July 1	58,522,805	62,284,397	66,053,034	72,482,420	76,618,536	78,753,641
Est. Net Assets, June 30	\$62,284,397	\$66,053,034	\$69,158,795	\$76,618,536	\$78,753,641	\$82,036,681

City of Cleveland, Tennessee
2017-2019 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds, Continued					
	Stormwater			Total Enterprise Funds		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Operating Revenues:						
Charges for services	\$1,502,917	\$1,595,700	\$1,595,700	\$127,446,207	\$130,560,015	\$134,081,739
Other operating revenues	0	14,000	14,000	3,921,615	3,884,167	4,089,042
Total Operating Revenues	\$1,502,917	\$1,609,700	\$1,609,700	\$131,367,822	\$134,444,182	\$138,170,781
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	79,078,347	79,764,300	80,519,340
Operation expenses	571,555	1,784,171	2,241,450	22,716,638	27,061,026	28,166,319
Maintenance expense	0	0	0	6,642,959	5,633,789	7,379,900
Depreciation and amortization	26,845	60,000	60,000	10,604,337	11,685,132	11,590,371
Total Operating Expenses:	\$598,400	\$1,844,171	\$2,301,450	\$119,042,281	\$124,144,247	\$127,655,930
Operating Income (Loss)	\$904,517	(\$234,471)	(\$691,750)	\$12,325,541	\$10,299,935	\$10,514,851
Nonoperating Revenues (Expenses):						
Interest income	24,876	2,800	2,800	399,322	87,973	331,385
Interest expense	0	0	0	(1,913,478)	(2,050,185)	(2,372,660)
Other income (expense)	0	0	0	(41,260)	0	0
Total Nonoperating Revenues (Expenses):	24,876	2,800	2,800	(1,555,416)	(1,962,212)	(2,041,275)
Change in Net Assets Before Contributions and Transfers:	\$929,393	(\$231,671)	(\$688,950)	\$10,770,125	\$8,337,723	\$8,473,576
Capital contributions	0	0	0	648,269	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(50,000)	0	0	(2,641,293)	(2,665,652)	(2,773,725)
Change in Net Assets	\$879,393	(\$231,671)	(\$688,950)	\$8,777,101	\$5,672,071	\$5,699,851
Est. Net Assets, July 1	1,236,470	2,115,863	1,884,192	132,241,695	141,018,796	146,690,867
Est. Net Assets, June 30	\$2,115,863	\$1,884,192	\$1,195,242	\$141,018,796	\$146,690,867	\$152,390,718

City of Cleveland, Tennessee
2017-2019 Summary of Financial Sources and Uses
Internal Service Funds

	Health Insurance Fund			Total Internal Service Fund		
	2018 Actual	2019 Budgeted	2020 Proposed	2018 Actual	2019 Budgeted	2020 Proposed
Operating Revenues:						
Charges for services	\$4,165,472	\$4,483,113	\$4,177,416	\$4,165,472	\$4,483,113	\$4,177,416
Other operating revenues	0	0	0	\$0	\$0	\$0
Total Operating Revenues	\$4,165,472	\$4,483,113	\$4,177,416	\$4,165,472	\$4,483,113	\$4,177,416
Operating Expenses:						
General government	\$4,224,114	\$3,978,344	\$4,033,490	\$4,224,114	\$3,978,344	\$4,033,490
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:	\$4,224,114	\$3,978,344	\$4,033,490	\$4,224,114	\$3,978,344	\$4,033,490
Operating Income (Loss)	(\$58,642)	\$504,769	\$143,926	(\$58,642)	\$504,769	\$143,926
Nonoperating Revenues (Expenses):						
Interest income	8,506	10,000	5,000	8,506	10,000	5,000
Interest expense	0	0	0	0	0	0
Other income	0	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	8,506	10,000	5,000	8,506	10,000	5,000
Change In Net Assets Before Capital Contributions and Transfers:	(\$50,136)	\$514,769	\$148,926	(\$50,136)	\$514,769	\$148,926
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	(\$50,136)	\$514,769	\$148,926	(\$50,136)	\$514,769	\$148,926
Est. Net Assets - July 1	615,621	565,485	1,080,254	615,621	565,485	1,080,254
Est. Net Assets - June 30	\$565,485	\$1,080,254	\$1,229,180	\$565,485	\$1,080,254	\$1,229,180

City of Cleveland, Tennessee
 2017-2019 Summary of Financial Sources and Uses
 Fiduciary Funds by Fund Type

	Meiler Estate Animal Shelter Nonexpendable Trust Fund		
	2018	2019	2020
	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	5,986	5,500	500
Miscellaneous	0	0	0
Subtotal:	\$5,986	\$5,500	\$500
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$5,986	\$5,500	\$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	5,986	5,500	500
Fund Balance - July 1	\$470,443	\$476,429	\$481,929
Fund Balance - June 30	\$476,429	\$481,929	\$482,429

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.



FY2020 Annual Budget

ORDINANCE NO: 2019-20

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 \$269,565,050. All of these sources are available for appropriation.

Anticipated Revenues	2017-2018 <u>(ACTUAL)</u>	2018-2019 <u>(ESTIMATED)</u>	2019-2020 <u>PROPOSED</u>
Revenues:			
General Fund	\$48,643,651	\$48,651,388	\$49,805,650
Special Revenue Funds:			
Solid Waste Management	2,551,494	2,550,500	2,880,000
State Street Aid	1,397,978	1,308,000	1,500,000
General Purpose School	42,852,403	43,834,417	45,059,230
Schools Food Service	3,439,822	3,175,302	3,428,667
Cleveland Public Library	1,102,093	857,600	807,600
Drug Enforcement	100,404	10,100	18,600
2017 Byrne Mem. Justice Asst. Grant	0	36,481	0
2018 Byrne Mem. Justice Asst. Grant	0	0	0
Community Dev. Block Grant	547,425	861,475	536,250
E-Ticketing	14,590	12,500	0
Recycling Grant	0	0	0
Schools Federal Projects	0	0	0
Metropolitan Planning Organization	87,486	200,000	178,100
Debt Service	200,362	2,786,998	330,913

Anticipated Revenues, cont'd:	2017-2018 (ACTUAL)	2018-2019 (ESTIMATED)	2019-2020 PROPOSED
Revenues:			
Capital Projects Funds:			
THDA Home Grant	36,025	338,975	0
Greenway Fund	12,412	0	0
Capital Improvements Program	8,291,950	10,394,685	0
Sales Tax Capital Projects Fund	3,955,871	3,991,600	4,103,365
Spring Branch Industrial Park Fund	39,171	828	0
Enterprise Funds:			
Stormwater Management	1,527,793	1,612,500	1,612,500
Cleveland Utilities Electric Division	101,131,999	102,947,341	105,653,441
Cleveland Utilities Water/Wastewater Division	29,107,352	29,972,314	31,236,225
Trust Funds:			
Meiler Trust Fund	5,986	5,500	500
Internal Service Fund:			
Fleet Management	0	0	0
Health Insurance Trust Fund	4,173,978	4,493,113	4,182,416
Total Revenues	249,220,245	258,041,617	251,333,457
Other financial sources			
Operating transfers in:			
General Fund:	3,120,516	2,678,387	2,773,725
Special Revenue Funds:			
Solid Waste Management	1,056,494	1,074,100	1,075,400
State Street Aid	0	0	0
General Purpose School	5,273,600	5,273,600	5,432,000
Cleveland Public Library	645,800	654,000	673,600
Community Dev. Block Grant	36,000	20,000	30,000
Recycling Grant	10,000	10,000	0
Metropolitan Planning Organization	57,000	57,000	44,500
Debt Service	6,846,608	7,245,641	6,752,368
Capital Projects Funds:			
Capital Improvement Program	4,126,721	1,293,289	1,450,000
Greenway Fund	0	0	0
Enterprise Funds:			
Stormwater Management	0	0	0
Total Operating Transfer In:	\$21,172,739	\$18,306,017	\$18,231,593

Anticipated Revenues	2017-2018 (ACTUAL)	2018-2019 (ESTIMATED)	2019-2020 PROPOSED
Other financial sources:			
Operating transfers in, cont'd:			
Capital Contributions			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	140,664	0	0
Cleveland Utilities Water/Wastewater Division	507,605	0	0
Internal Service Funds:			
Health Insurance Trust	0	0	0
Total Capital Contributions:	648,269	0	0
Bond & Note Proceeds and Capital Lease			
General Fund	0	0	0
General Purpose School Fund	8,222,294	3,966,240	0
Capital Improvement Program	2,408,580	12,148,105	0
Spring Branch Industrial Park	3,000,000	0	0
Debt Service	0	1,007,000	0
Total Bond & Note Proceeds:	\$13,630,874	\$17,121,345	\$0
Total Other Financing Sources	\$35,451,882	\$35,427,362	\$18,231,593
Total Revenues and Other Financing Sources	\$284,672,127	\$293,468,979	\$269,565,050

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	2017-2018 (ACTUAL)	2018-2019 (ESTIMATED)	2019-2020 PROPOSED
General Fund	\$32,454,322	\$36,704,176	\$37,991,780
Special Revenue Funds:			
Solid Waste Management	3,425,638	3,895,818	3,955,400
State Street Aid	614,628	906,083	759,200
General Purpose School	51,990,048	53,694,412	49,777,111
Schools Food Service	3,266,910	3,485,902	3,546,017
Cleveland Public Library	1,812,082	1,515,100	1,481,200
Drug Enforcement	10,998	74,610	18,600
2017 Byrne Mem. Justice Asst. Grant	0	0	0
2018 Byrne Mem. Justice Asst. Grant	0	0	0
Community Dev. Block Grant	576,782	529,403	536,240
E Ticketing	3,288	53,416	0
Recycling Grant	14,106	15,161	0
Schools Federal Project	0	0	0
Metropolitan Planning Organization	107,946	257,000	222,600
Debt Service	6,437,007	10,635,081	7,516,126
Capital Projects Funds:			
THDA Home Grant	36,025	338,975	0
Greenway Fund	8,630	0	0
Capital Improvements Program	17,640,456	23,445,364	1,450,000
Sales Tax Capital Projects Fund	3,872,464	6,154,572	4,103,365
Spring Branch Industrial Park Fund	2,773,665	167,075	0
Enterprise Funds:			
Stormwater Management	598,400	1,844,171	2,301,450
Cleveland Utilities Electric Division	94,847,626	96,415,935	99,609,040
Cleveland Utilities Water/Wastewater Division	23,596,255	25,884,141	25,745,440
Trust Funds:			
Meiler Estate Trust Fund	0	0	0
	-	-	-
Internal Service Fund:			
	-	-	-
Health Insurance Trust Fund	4,224,114	3,978,344	4,033,490
Total Expenditures	248,311,390	269,994,739	243,047,059
	2017-2018 (ACTUAL)	2018-2019 (ESTIMATED)	2019-2020 PROPOSED
Nonoperating Revenues (Expenses)			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	(516,232)	(551,140)	(628,018)
Cleveland Utilities Water/Wastewater Division	(1,438,506)	(1,499,045)	(1,744,642)
Debt Service	(3,000)	(5,000)	(5,000)
Internal Service Fund:			
Health Insurance Trust Fund	0	0	0
	-	-	-
Total Nonoperating Revenues (Expenses)	(1,957,738)	(2,055,185)	(2,377,660)

Other Financing Uses	2017-2018 (ACTUAL)	2018-2019 (ESTIMATED)	2019-2020 PROPOSED
Operating Transfers Out			
General Fund	16,860,246	14,621,493	14,455,004
Special Revenue Funds:			
Solid Waste Management	10,000	10,000	0
State Street Aid	426,353	440,618	447,145
General Purpose School	554,919	555,519	555,719
Schools Federal Project	0	0	0
Capital Projects Funds:			
Capital Improvements Program	529,223	0	0
Spring Branch Industrial Park Fund	150,705	0	0
Greenway Fund	0	12,735	0
Enterprise Funds:			
Stormwater Management	50,000	0	0
Cleveland Utilities Electric Division	2,147,213	2,211,629	2,310,622
Cleveland Utilities Water/Wastewater Division	444,080	454,023	463,103
Internal Service Fund:			
Health Insurance Trust	0	0	0
Nonexpendable Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Total Operating Transfers Out	21,172,739	18,306,017	18,231,593
Total Other Financing Uses	23,130,477	20,361,202	20,609,253
Total Expenditures and Other Financing Uses	271,441,867	290,355,941	263,656,312

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	2017-2018 (ACTUAL)	2018-2019 (ESTIMATED)	2019-2020 PROPOSED
General Fund	2,449,599	4,106	132,591
Special Revenue Funds:			
Solid Waste Management	172,350	(281,218)	0
State Street Aid	356,997	(38,701)	293,655
General Purpose School	3,803,330	(1,175,674)	158,400
Schools Food Service	172,912	(310,600)	(117,350)
Cleveland Public Library	(64,189)	(3,500)	0
Drug Enforcement	89,406	(64,510)	0
2017 Byrne Mem. Justice Asst. Grant	0	36,481	0
2018 Byrne Mem. Justice Asst. Grant	0	0	0

Increase (Use) of Fund Balance or Net Assets	2017-2018 (ACTUAL)	2018-2019 (ESTIMATED)	2019-2020 PROPOSED
Special Revenue Funds cont'd:			
Community Development Block Grant	6,643	352,072	30,010
E Ticketing	11,302	(40,916)	0
Recycling Grant	(4,106)	(5,161)	0
Schools Federal Project	0	0	0
Metro. Planning Organization (MPO)	36,540	0	0
Debt Service	606,963	399,558	(437,845)
Capital Projects Funds:			
Capital Improvements Program	(3,342,428)	390,715	0
THDA Home Grant	0	0	0
Greenway Fund	3,782	0	0
Sales Tax Capital Projects Fund	83,407	(2,162,972)	0
Spring Branch Industrial Park Fund	114,801	(166,247)	0
Enterprise Funds:			
Stormwater Management	879,393	(231,671)	(688,950)
Cleveland Utilities Electric Division	3,761,592	3,768,637	3,105,761
Cleveland Utilities Water/Wastewater Division	4,136,116	2,135,105	3,283,040
Internal Service Fund:			
Fleet Management	0	0	0
Trust Funds:			
Meiler Estate Trust Fund	5,986	5,500	500
Health Insurance Trust Fund	(50,136)	514,769	148,926
Total Incr. (Use) of Fund Balance or Net Assets	13,230,260	3,125,773	5,908,738

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 \$14,237,095 General Fund fund balance and \$437,845 of the \$5,229,572 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 22, 2019

Final Reading: May 13, 2019

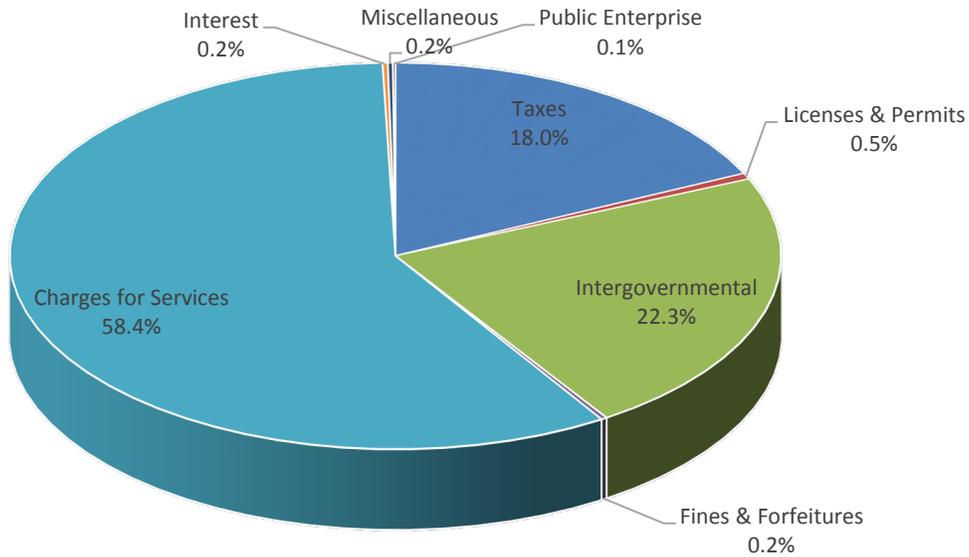
APPROVED AS TO FORM:

City Attorney

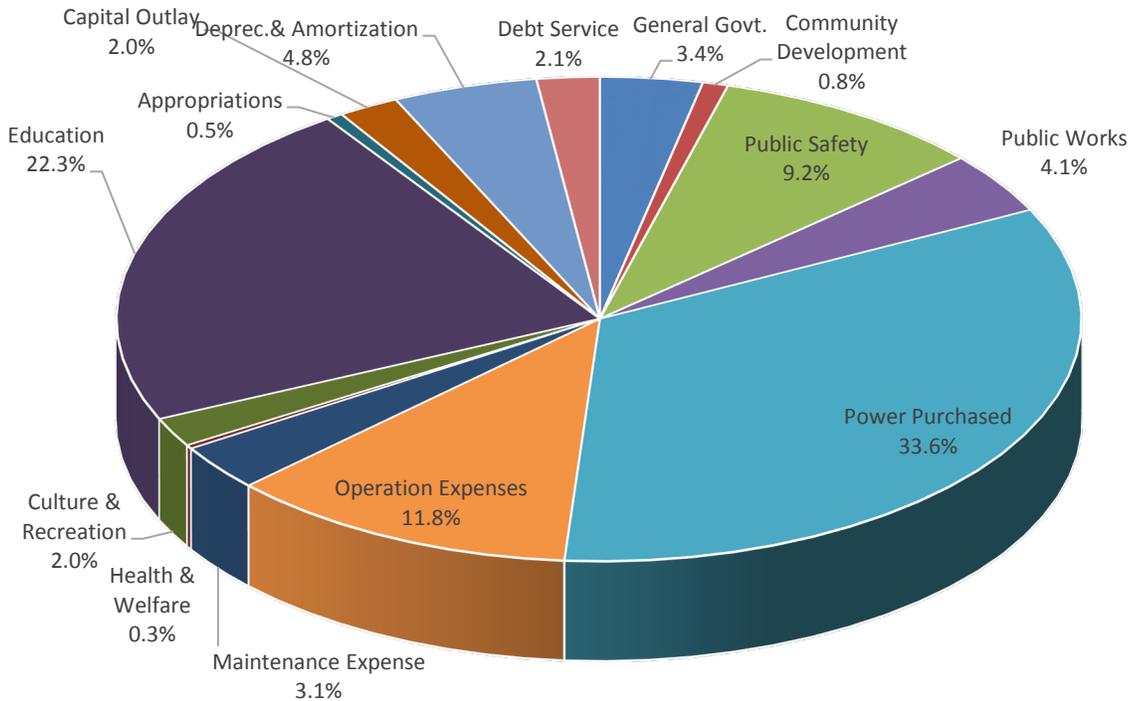
Mayor

City Clerk

City of Cleveland Summary of All Funds Revenues By Source - FY2020



Expenditures and Expenses By Use - FY2020



ORDINANCE NO: 2019-19

TAX ORDINANCE - YEAR 2019

AN ORDINANCE TO PROVIDE AND FIX FOR THE CITY OF CLEVELAND, TENNESSEE, FOR THE YEAR 2019, 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 2019, 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

ATTEST:

Councilman Estes

Shawn McKay, City Clerk

Councilman Cassada

Councilman May

APPROVED AS TO FORM:

Councilman Hughes

John F. Kimball, City Attorney

Councilman Webb

Kevin Brooks, Mayor

Vice Mayor Johnson

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2020**

Loan Type	Loan Name	Authorized and Unissued at 6/30/19	Amount Outstanding at 6/30/19	Payment Fund	Principal	Interest	Total Debt Service
FY2020 Debt Requirement Excluding Cleveland Utilities							
Loan Agreements:							
	Loan - 2008 TMBF-County	0	1,042,000	County's General Fund	94,000	52,100	146,100
	2009 QSCB	0	1,867,067	School Fund	259,578	67,184	326,762
	Loan - 2012 TMBF-Whirlpool	0	609,000	General Fund	66,000	24,360	90,360
	Loan - 2012 TMBF-LIC	0	1,199,000	School Fund	80,000	25,539	105,539
	Loan - 2012 TMBF-Airport Terminal Bldg.	0	914,000	Airport	99,000	36,560	135,560
	Loan - 2012 TMBF-Spring Branch Ind Pk	0	4,011,000	General Fund	379,000	160,440	539,440
	Loan - 2015 TMBF Raider Arena	0	4,910,000	General Fund	282,000	147,300	429,300
	Loan - 2016 TMBF Airport - Hangars	0	908,000	Airport	47,000	27,240	74,240
	2017 Capital Bank Corporation	0	4,797,000	General Fund	217,000	110,180	327,180
	Loan- 2017 Spring Branch	0	2,898,000	General Fund	106,000	110,671	216,671
	Loan- 2018 Candy's Creek Elem	0	9,490,000	General Fund	355,000	342,288	697,288
	2018 ESG Equip/Facility Improv	0	7,921,059	School Fund	310,736	249,830	560,566
	Total Loan Agreements:	\$ -	\$ 40,566,126		\$ 2,295,314	\$ 1,353,692	\$3,649,006
General Obligation Bonds:							
	Gen Improv. Bonds -						
	2015 TMBF-Refunding	0	5,242,000	General Fund	627,900	95,404	723,304
				State St. Aid	338,100	51,372	389,472
	2016 TMBF-Refunding	0	3,705,000	General Fund	120,042	44,476	164,518
				School Fund	193,958	71,861	265,819
	2019 Refunding	0	34,780,000	General Fund	1,211,000	1,766,241	2,977,241
				State St. Aid	45,000	12,673	57,673
				Airport	189,000	92,960	281,960
	Total Gen. Oblig. Bonds:	\$ -	\$ 43,727,000		\$ 2,725,000	\$ 2,134,987	\$ 4,859,987
	Total Long-term Debt Excluding Cleveland Utilities	\$ -	\$ 84,293,126		\$ 5,020,314	\$ 3,488,679	\$ 8,508,993

FY2020 Debt Requirement for Cleveland Utilities

Loan Type	Loan Name	Authorized and Unissued at 6/30/19	Amount Outstanding at 6/30/19	Payment Fund	Principal	Interest	Total Debt Service
Tax and Revenue Refunding Bonds :							
	Series 2009-C	0	6,820,000	Water/Sewer	625,000	275,656	900,656
	Series 2009-D	0	2,720,000	Electric	450,000	110,188	560,188
	Series 2009-D	0	5,645,000	Water/Sewer	1,230,000	224,225	1,454,225
	Series 2014-Refunding	0	4,260,000	Water/Sewer	445,000	139,294	584,294
	Series 2016-B Refunding		797,798	Electric	43,172	25,051	68,223
	Series 2016-B Refunding		5,947,202	Water/Sewer	321,828	186,742	508,570
	Total Tax & Revenue Refunding Bonds:	\$ -	\$ 26,190,000		\$ 3,115,000	\$ 961,156	\$ 4,076,156

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2020**

Loan Type	Loan Name	Authorized and Unissued at 6/30/19	Amount Outstanding at 6/30/19	Payment Fund	Principal	Interest	Total Debt Service
FY2020 Debt Requirement for Cleveland Utilities							
Tax and Revenue Bonds:							
	Series 2010	0	3,900,000	Electric	325,000	123,581	\$ 448,581
	Series 2010	0	1,530,000	Water	105,000	49,151	\$ 154,151
	Series 2018B	0	2,385,000	Electric	125,000	115,445	\$ 240,445
	Series 2018B	0	3,335,000	Water	0	139,375	\$ 139,375
	Total Tax and Revenue Bonds:	\$ -	\$ 11,150,000		\$ 555,000	\$ 427,552	\$ 982,552
Tax and Revenue Loan:							
	Series 2012 TMBF	0	\$ 2,437,500	Water	\$ 187,500	\$ 97,500	\$ 285,000
	Series 2012 TMBF-Spring Branch	0	\$ 1,320,334	Electric	\$ 126,333	\$ 53,480	\$ 179,813
	Series 2014 TMBF	0	\$ 2,718,750	Electric	\$ 181,250	\$ 108,750	\$ 290,000
	Series 2014 TMBF	0	\$ 2,062,500	Water	\$ 137,500	\$ 82,500	\$ 220,000
	Series 2015 TMBF	0	\$ 2,250,000	Electric	\$ 129,000	\$ 26,100	\$ 155,100
	Series 2015 TMBF	0	\$ 2,454,000	Water	\$ 140,000	\$ 73,620	\$ 213,620
	New Loan	3,000,000	0	Electric	0	105,000	\$ 105,000
	Total Tax & Revenue Loan:	\$ 3,000,000	\$ 13,243,084		\$ 901,583	\$ 546,950	\$ 1,448,533
State Revolving Fund Loan:							
	SRF Loan	0	\$ 427,947	Sewer	\$ 32,964	\$ 8,712	\$ 41,676
	ARRA Loan	0	\$ 85,589	Sewer	\$ 6,593	\$ 1,742	\$ 8,335
	SRF-CWO 319	0	\$ 1,230,364	Sewer	\$ 63,168	\$ 13,824	\$ 76,992
	SRF-CWP 320	0	\$ 7,987,210	Sewer	\$ 367,524	\$ 89,916	\$ 457,440
	2014 DG2 14-151	0	\$ 1,684,290	Water	\$ 91,176	\$ 24,636	\$ 115,812
	2015 CG4 15-349	0	\$ 2,015,796	Water	\$ 105,936	\$ 27,156	\$ 133,092
	2016 DWF 16-172	0	\$ 2,659,144	Water	\$ 130,872	\$ 28,848	\$ 159,720
	2017 CG3 17-379	0	\$ 93,589	Water	\$ 4,920	\$ 804	\$ 5,724
	2017 DWS 17-192	\$ 1,555	\$ 798,756	Water	\$ 34,764	\$ 11,436	\$ 46,200
	2017 DWF 17-193	0	\$ 192,236	Water	\$ 8,388	\$ 3,012	\$ 11,400
	2017 DWF 18-205	0	\$ 423,716	Water	\$ 19,020	\$ 5,436	\$ 24,456
	2018 CW6 18-415	\$ 573,675	\$ 426,325	Sewer	\$ 39,252	\$ 13,164	\$ 52,416
	2018 18-416	\$ 730,000	0	Sewer	\$ 31,848	\$ 10,668	\$ 42,516
	2018 18-417	\$ 8,022,423	\$ 1,977,577	Sewer	\$ 435,396	\$ 148,080	\$ 583,476
	New Loan	\$ 3,500,000	0	Water	0	\$ 122,500	\$ 122,500
	Total State Revolving Fund Loan:	\$ 12,827,653	\$ 20,002,539		\$ 1,371,821	\$ 509,934	\$ 1,881,755
Total Long-term Debt-Cleveland Utilities		\$ 15,827,653	\$ 70,585,623		\$ 5,943,404	\$ 2,445,592	\$ 8,388,996

Combined Debt Requirement for FY2020

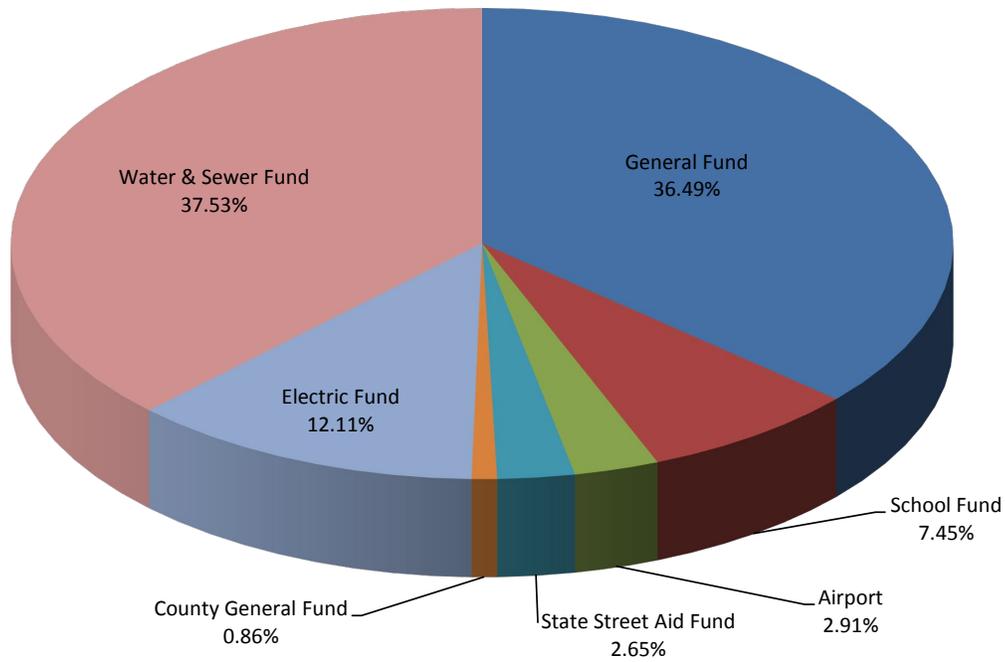
Loan Type	Loan Name	Authorized and Unissued at 6/30/19	Amount Outstanding at 6/30/19	Principal	Interest	Total Debt Service
Loan Agreements		0	40,566,126	2,295,314	1,353,692	3,649,006
General Obligation Bonds		0	43,727,000	2,725,000	2,134,987	4,859,987
Tax & Revenue Refunding Bonds		0	26,190,000	3,115,000	961,156	4,076,156
Tax & Revenue Bonds		0	11,150,000	555,000	427,552	982,552
Tax & Revenue Loan		3,000,000	13,243,084	901,583	546,950	1,448,533
State Revolving Fund Loan		12,827,653	20,002,539	1,371,821	509,934	1,881,755
Combined Debt Requirement:		\$ 15,827,653	\$ 154,878,749	\$ 10,963,718	\$ 5,934,271	\$ 16,897,989

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2020**

FY2020 Debt Service By Fund:

Fund	Principal	Interest	Debt Service
General Fund	3,363,942	2,801,360	6,165,302
School Fund	844,272	414,414	1,258,686
State Street Aid Fund	383,100	64,045	447,145
Airport	335,000	156,760	491,760
Electric Fund	1,379,755	667,595	2,047,350
Water & Sewer Fund	4,563,649	1,777,997	6,341,646
County General Fund	94,000	52,100	146,100
Total:	\$ 10,963,718	\$ 5,934,271	\$ 16,897,989

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 2019-2020:

Adopted this 13th day of May, 2019.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

OBJECT CODE	FUND 110-GENERAL FUND	DEPT-51500- APPROPRIATIONS				
		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Operating expenditures:						
General government:						
700	JOINTLY FUNDED	0	5,376	2,843	5,376	5,376
701	CLEVE/BRAD REG MUSEUM	42,300	42,300	42,300	42,300	42,300
702	MTAS - BENCHMARKING	0	0	0	0	0
703	MUNICIPAL LEAGUE DUES	9,102	9,200	9,200	9,200	10,000
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	8,257	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%)	61,066	59,400	59,400	59,400	59,400
709	KEEP AMERICA BEAUTIFUL(50%)	35,260	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	385,085	381,576	379,043	381,576	382,376
Public safety:						
713	CLEVE/BRAD COMM CTR (49.5%)	638,904	650,000	650,000	650,000	650,000
714	EMERGENCY MGMT (20%)	93,575	87,300	87,300	87,300	87,300
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	736,479	742,300	742,300	742,300	742,300
Health & welfare:						
717	VETERANS AFFAIRS (20%)	27,741	22,600	22,600	22,600	22,600
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%)	94,400	94,400	96,933	94,400	94,400
722	ALLIED ARTS OF CLEVELAND	0	0	0	1,000	1,000
	Total Health & welfare	128,341	125,200	127,733	126,200	126,200
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	10,746	14,000	14,000	14,000	14,000
728	BRADLEY/CLEV FOOTBALL	0	0	0	0	0
729	WATER DOGS	0	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
734	FOOTHILLS COUNTRY FAIR	0	0	0	0	0
	Total Parks & recreation	30,746	36,000	36,000	36,000	36,000
Education:						
735	VOCATIONAL SCHOOL (20%)	23,530	26,160	26,160	26,160	26,160
	Total Education	23,530	26,160	26,160	26,160	26,160
TOTAL DEPARTMENT 51500		1,304,181	1,311,236	1,311,236	1,312,236	1,313,036

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 \$2,310,622 in tax equivalents for FY2020.

Section 2. This resolution shall become effective July 1, 2019 the public welfare requiring it.

Adopted this 13th day of May, 2019.

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 \$241,269 in tax equivalents for FY2020.

Section 2. This resolution shall become effective July 1, 2019 the public welfare requiring it.

Adopted this 13th day of May, 2019.

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 \$221,834 in tax equivalents for FY2020.

Section 2. This resolution shall become effective July 1, 2019 the public welfare requiring it.

Adopted this 13th day of May, 2019.

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 13th day of May, 2019, 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 13th day of May, 2019.

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 FY2020. 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, 2018

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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.

Capital Improvement Program Fund. This fund serves as a planning tool for the City's capital needs and accounts for projected revenues and expenditures needed to meet those needs.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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 funds. 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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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 2018 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 \$198,756, and \$276,296 for Cleveland Utilities Electric Division and Water Division respectively. The following schedule reconciles this allocation of depreciation expense:

	Reconciliation
Depreciation and amortization per statement of revenues, expenses and changes in net position	\$ 10,604,337
Depreciation charged to clearing account	475,052
Depreciation and amortization per statement of cash flows	<u>\$ 11,079,389</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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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 (2018 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:

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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, 2018, outstanding debt proceeds totaled \$3,746,227.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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 \$21,757,982, and increase budgeted expenditures by \$35,118,630. 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, 2018, and December 7, 2018 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 FY2020 BUDGET

- January 21 Finance Director releases budget preparation memo to Departmental Budget Officers.
- February 18 All budget requests and revisions to city-wide goals and objectives are submitted to the Finance Director.
- February 22 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 25-Mar 8 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.
- February 11 City Council sets date for Budget Session to be held at Municipal Building.
- February 21 Finance Director's Office prepares Agenda packets, including budget requests, and distributes to the City Council.
- February 25 City Council Budget Session at Municipal Building.
- April 8 City Council schedules a Public Hearing on the Budget for the April 22nd City Council Meeting.
- April 10-18 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 18 Budget distributed to the City Council, Department Heads, and News Media.
- April 22 City Council holds Public Hearing concerning the Budget.
- April 22 City Council adopts the Budget and on First Reading.
- May 13 City Council adopts the Budget and Tax Rate Ordinance on Final Reading.



FY2020 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.

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 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.

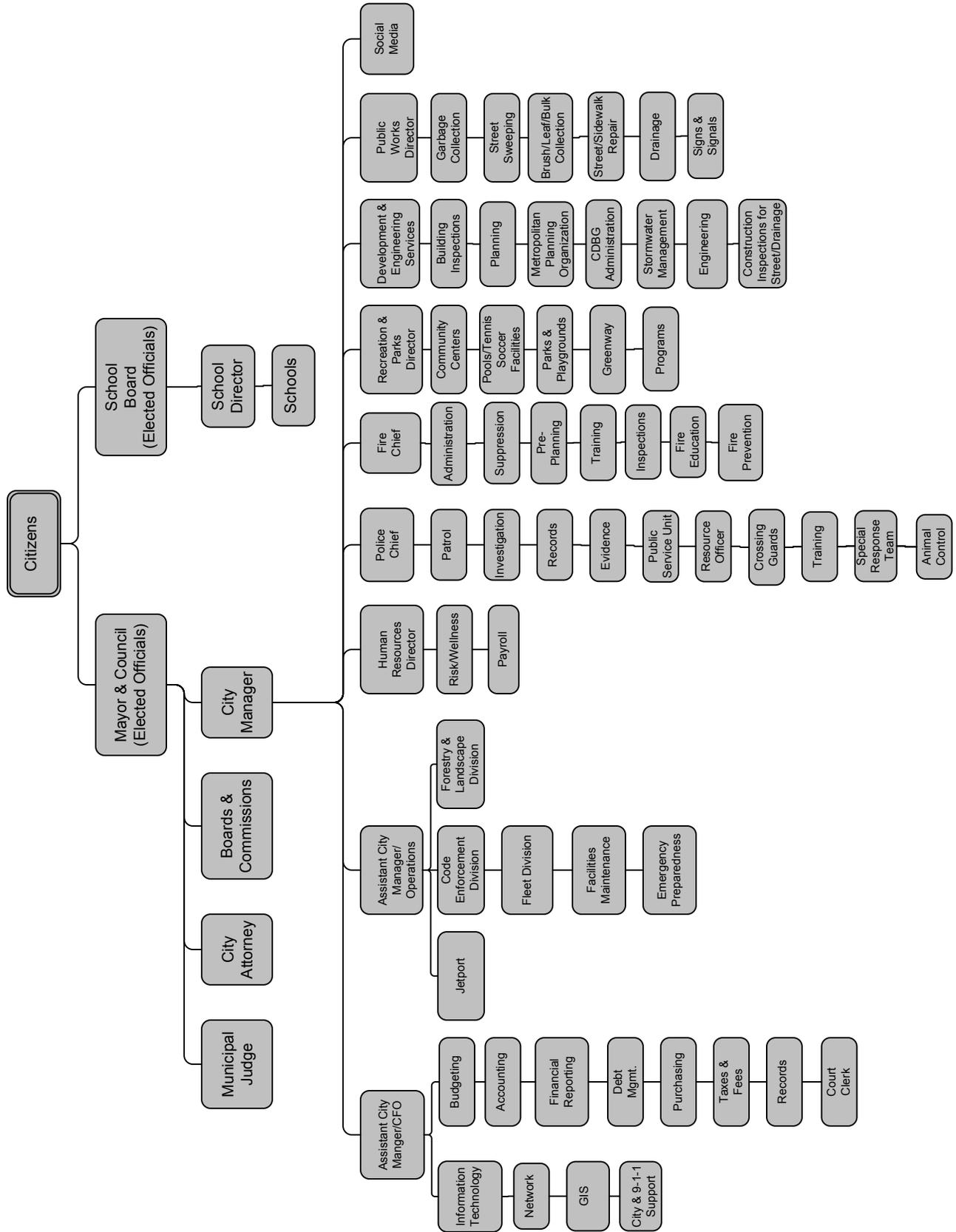
The City participates in the Tennessee Consolidated Retirement System (TCRS), the state system that is open to local government employees also. When the State institutes a benefit enhancement, local governments can choose whether to offer that as an option.

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 FY2020 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 of the City of Cleveland, Tennessee

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

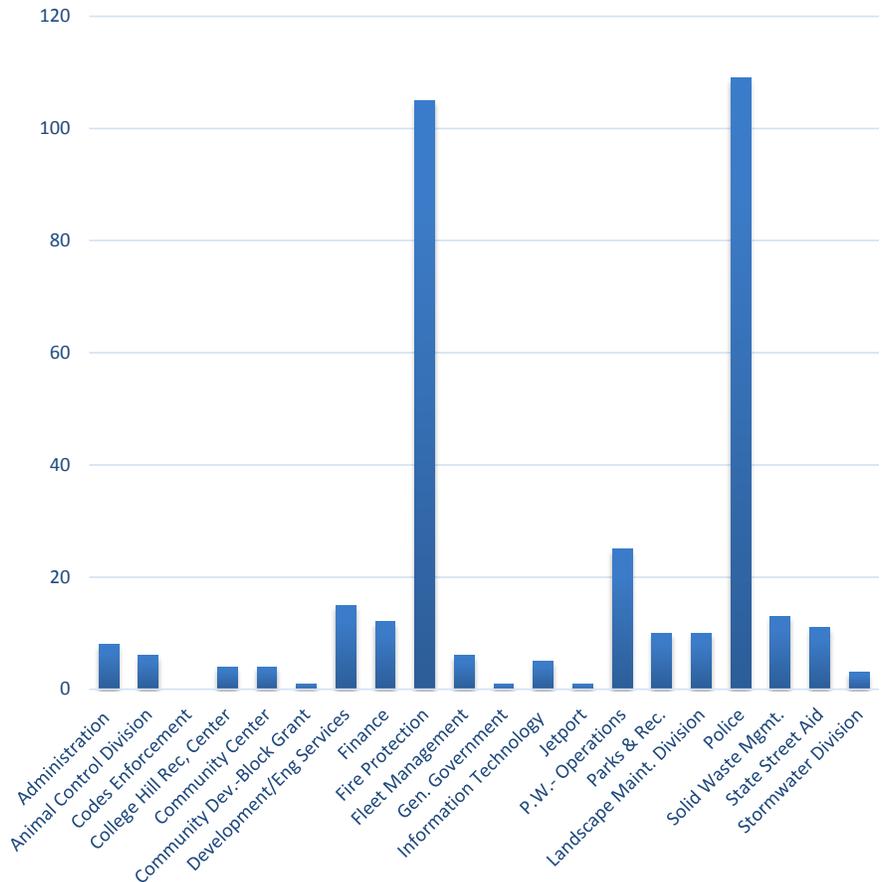
The City opened a new airport facility in 2013, the Cleveland Regional Jetport. The Cleveland Municipal Airport Authority hired an Airport Manager who works for the City Manager and in conjunction with the Cleveland Municipal Airport Authority and the airport Fixed Base Operator (FBO) to ensure the airport 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	2016/17 Adopted	2017/18 Adopted	2018/19 Adopted	2019/20 Adopted
Administration	7	7	8	7
Animal Control Division	6	6	6	6
Codes Enforcement	0	0	0	3
College Hill Rec, Center	4	4	4	4
Community Center	4	4	4	4
Community Dev.-Block Grant	2	2	1	2
Development/Eng Services	15	15	15	18
Finance	12	12	12	9
Fire Protection	92	92	105	107
Fleet Management	6	6	6	6
Gen. Government	1	1	1	1
Information Technology	4	5	5	6
Jetport	1	1	1	1
P.W.- Operations	21	25	25	25
Parks & Rec.	10	10	10	9
Landscape Maint. Division	10	10	10	11
Police	104	109	109	113
Solid Waste Mgmt.	13	13	13	13
State Street Aid	11	11	11	11
Stormwater Division	3	3	3	2
Total FTE's	326	336	349	358

City of Cleveland FY2020 Staffing By Department



Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY2017 ORIGINAL BUDGET		FY 2018 ORIGINAL BUDGET		FY2019 ORIGINAL BUDGET		FY2020 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
General Fund:									
GENERAL GOVERNMENT AND									
LEGISLATIVE									
Asst. to the Mayor/Legislative Liaison	29	1	0	1	0	1	0	1	0
ADMINISTRATION DEPARTMENT									
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
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	0	0	1	0
FINANCE DEPARTMENT									
		12	0.58	12	0.58	13	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
Accountant	27	0	0	0	0	1	0	1	0
Budget & Purchasing Coordinator	27	0	0	0	0	1	0	1	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
Central Receptionist	21	1	0	1	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	0	0	3	0
Codes Enforcement Officer	26	0	0	0	0	0	0	1	0
Codes Enforcement Inspector	25	0	0	0	0	0	0	2	0
Codes Enforcement Clerk *	22	0	0	0	0	0	0	0	0
IT DEPARTMENT									
		6	0	6	0	6	0	6	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	1	0	1	0	1	0	1	0
Network Administrator II	27	1	0	1	0	1	0	1	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	92	0	105	0	107	0
Fire Chief	32	1	0	1	0	1	0	1	0
Deputy Fire Chief	30	0	0	0	0	1	0	1	0
Deputy Fire Chief/Fire Marshall	30	1	0	1	0	1	0	1	0
Battalion Commander	29	3	0	3	0	3	0	3	0
Captain	28	5	0	5	0	6	0	6	0
Training Captain	28	1	0	1	0	1	0	1	0
Lieutenant	27	16	0	16	0	18	0	18	0
Fire Inspector	27	3	0	3	0	3	0	3	0
Driver/Engineer	26	21	0	21	0	24	0	24	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Firefighter	25	40	0	40	0	46	0	48	0

Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY2017 ORIGINAL BUDGET		FY 2018 ORIGINAL BUDGET		FY2019 ORIGINAL BUDGET		FY2020 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
DEVELOPMENT & ENGINEERING SERVICES									
DES Director	32	1	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./Transporation Eng.	30	1	0	1	0	1	0	1	0
Planning Director	29	0	0	0	0	0	0	0	0
Chief Building Official	29	1	0	1	0	1	0	1	0
Senior Planner	28	0	0	1	0	1	0	1	0
Senior Transportation/Long-range Planner	28	0	0	0	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	1	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	1	0
Building Inspector	26	2	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		103	2.92	109	3.1	109	3.1	113	3.1
Police Chief	32	1	0	1	0	1	0	1	0
Assistant Police Chief	30	0	0	0	0	0	0	1	0
Captain	30	2	0	2	0	2	0	2	0
Lieutenant	28	9	0	9	0	9	0	9	0
Sergeant	27	9	0	9	0	9	0	9	0
Detective	27	9	0	11	0	11	0	11	0
Support Services Manager	27	1	0	1	0	1	0	1	0
Crime Scene Technician	26	0	0	0	0	1	0	1	0
Master Police Officer (2 SRO)	25+1	8	0	8	0	8	0	8	0
Police Officer/CST	25+1	2	0	2	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(-3 SRO)	25+1	15	0	15	0	15	0	15	0
Community Police Officers	25+1	2	0	2	0	1	0	1	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Police Officer (4 SRO)	25	30	0	34	0	35	0	38	0
Housing Officer/K-9*	25	1	0	1	0	1	0	1	0
Support Services Supervisor	24	1	0	1	0	1	0	1	0
Property/Evidence Clerk	23	1	0	1	0	1	0	1	0
Secretary	23	3	0	3	0	2	0	2	0
Support Services Tech	23	0	0	0	0	1	0	1	0
Senior Records Clerk	23	0	0	0	0	1	0	1	0
Records Clerk	22	4	0	4	0	3	0	3	0
Receptionist	21	1	0	1	0	1	0	1	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 (14)	N/A	0	2.46	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	FY2017 ORIGINAL BUDGET		FY 2018 ORIGINAL BUDGET		FY2019 ORIGINAL BUDGET		FY2020 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PUBLIC WORKS-OPERATIONS		21	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	1	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	2	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	4	0	5	0	5	0	5	0
Public Service Worker	21	5	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:		0	0	6	0	6	0	6	0
Fleet Manager	28	0	0	1	0	1	0	1	0
Auto Maintenance Supervisor	26	0	0	1	0	1	0	1	0
Mechanic III	26	0	0	3	0	3	0	3	0
Parts Manager	25	0	0	1	0	1	0	1	0
<i>*Moved to General Fund in FY 2018</i>									
CLEVELAND REGIONAL JETPORT		1	0	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	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	0	0	1	0	1	0
Records Clerk	22	1	0	1	0	0	0	0	0
COLLEGE HILL RECREATION CENTER		4	1.3	4	1.3	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	0	1	0	1
P.T. Janitorial	N/A	0	0.55	0	0.55	0	0	0	0
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75	0	0.75
PARKS & RECREATION DEPT.		10	0.61	10	0.61	10	0.61	9	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	1	0	0	0
Recreation Program Manager	27	0	0	0	0	1	0	1	0
Gen. Supervisor/Playground Inspector	26	1	0	1	0	1	0	1	0
General Supervisor I	26	1	0	1	0	1	0	1	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	4	0	3	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
Asst. Rec. Center Supervisor	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	FY2017 ORIGINAL BUDGET		FY 2018 ORIGINAL BUDGET		FY2019 ORIGINAL BUDGET		FY2020 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
LANDSCAPING MAINTENANCE DIVISION		10	0	10	0	10	0	11	0
Forestry/Landscaping Director	30	0	0	0	0	0	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	0	0	0	0
MEO II	23	0	0	0	0	1	0	1	0
MEO I	22	4	0	4	0	4	0	4	0
Public Service Worker	21	2	0	2	0	2	0	2	0
TINSLEY PARK		0	9.11	0	9.11	0	9.11	0	9.11
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:		13	0	13	0	13	0	13	0
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	1	0
MEO I	22	2	0	2	0	2	0	2	0
Public Service Worker	21	2	0	2	0	2	0	2	0
STATE STREET AID FUND:		11	0	11	0	11	0	11	0
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:		2	0	2	0	2	0	2	0
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:		3	0	3	0	2	0	2	0
Storm Water Coordinator	27	1	0	1	0	1	0	1	0
Storm Water Inspector	26	0	0	0	0	0	0	1	0
Storm Water Technician	25	2	0	2	0	1	0	0	0
TOTALS		326	17.36	336	17.74	350	18.19	358	18.19

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY20 Salary Ranges

Salary Grade 21

\$22,811.01 - \$36,923.95

Public Service Worker
Recreation Assistant
Receptionist

Salary Grade 22

\$25,548.33 - \$41,355.11

Accounting Clerk
Animal Control Records Clerk
Court Liaison
MEO I
Records Clerk
Sign Technician

Salary Grade 23

\$28,613.10 - \$46,315.87

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

Salary Grade 24

\$32,048.85 - \$51,877.29

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
FY20 Salary Ranges

Salary Grade 24 (Cont'd.)

\$32,048.85 - \$51,877.29

Support Services Supervisor
Tree Trimmer II

Salary Grade 25

\$35,892.06 - \$58,098.29

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

Salary Grade 26

\$40,199.74 – \$65,071.11

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
Crime Scene Technician
Driver/Engineer-Fire
Site Plan Coord./Eng. Technician
Executive Secretary II
Forestry Inspector
General Supervisor I
General Supervisor/Playground Inspector
Mechanic III
Mechanical Inspector

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY20 Salary Ranges

Salary Grade 26 (Cont'd.)

\$40,199.74 – \$65,071.11

Network Administrator I
Plumbing Inspector
Recreation Center Supervisor
Sign/Marking Supervisor
Storm Water Inspector

Salary Grade 27

\$45,024.93 - \$72,881.60

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
Support Services Manager

Salary Grade 28

\$50,427.73 – \$81,627.09

911 IT Network Administrator
Assistant City Clerk
Fire Training Captain
Fire Captain
Fleet Manager

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY20 Salary Ranges

Salary Grade 28 (Cont'd.)

\$50,427.73 – \$81,627.09

Redevelopment Coordinator
Police Lieutenant
Senior Accountant
Senior Planner
Senior Transportation/Long-Range Planner
Staff Engineer

Salary Grade 29

\$56,478.86 - \$91,422.03

Asst.to the Mayor/Legislative Liaison
Assistant Human Resources Director
Chief Building Official
Fire Battalion Commander
General Supervisor III/Asst. Public Works Dir.
GIS Administrator
Planning Director
Senior Staff Engineer

Salary Grade 30

\$63,255.71 - \$102,391.67

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

\$70,846.67 - \$114,679.12

Airport Manager
Assistant DES Director
City Engineer
Human Resources Director
IT Director

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY20 Salary Ranges

Salary Grade 32

\$79,348.05 - \$128,440.25

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

Salary Grade 33

\$89,916.67 - \$143,928.93

Assistant City Manager/Operations
Assistant City Manager/CFO

Salary Grade 34

\$99,534.86 - \$161,116.54

City Manager

CITY OF CLEVELAND
 FY20 Salary Schedule
 40 Hour Workweek

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
20 Annual	20,366.78	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
Monthly	1,697.20	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
Hourly	9.7917	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
21 Annual	22,811.01	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
Monthly	1,900.88	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
Hourly	10.9668	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
22 Annual	25,548.43	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
Monthly	2,129.00	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
Hourly	12.2829	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
23 Annual	28,613.10	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
Monthly	2,384.38	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
Hourly	13.7563	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
24 Annual	32,048.85	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
Monthly	2,670.69	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
Hourly	15.4081	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 Annual	35,892.06	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
Monthly	2,990.95	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
Hourly	17.2558	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
26 Annual	40,199.74	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
Monthly	3,349.91	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
Hourly	19.3268	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
27 Annual	45,024.93	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
Monthly	3,752.01	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
Hourly	21.6466	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
28 Annual	50,427.73	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
Monthly	4,202.23	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
Hourly	24.2441	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
29 Annual	56,478.86	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
Monthly	4,706.48	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
Hourly	27.1533	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

CITY OF CLEVELAND
 FY20 Salary Schedule
 40 Hour Workweek

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
30 Annual	63,255.71	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
Monthly	5,271.21	5,455.70	5,646.65	5,844.28	6,048.83	6,260.34	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
Hourly	30.4114	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
31 Annual	70,846.67	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
Monthly	5,903.78	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
Hourly	34.0609	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
32 Annual	79,348.05	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
Monthly	6,612.21	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
Hourly	38.1481	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
33 Annual	88,916.67	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
Monthly	7,409.58	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
Hourly	42.7484	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
34 Annual	99,534.86	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
Monthly	8,294.41	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
Hourly	47.8533	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

CITY OF CLEVELAND
 FY 20 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	35,892.61	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
Hourly	12.6650	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
26 Annual	40,199.72	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
Hourly	14.1848	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
27 Annual	45,024.61	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
Hourly	15.8873	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
28 Annual	50,427.63	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
Hourly	17.7938	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

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	\$607.99	\$1,202.58	\$0	\$370.34	\$607.99	\$1,572.92
Dental	\$ 26.09	\$ 49.96	\$0	\$ 18.06	\$ 26.09	\$ 68.02
Vision	\$ 8.00	\$ 14.30	\$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 provides assistance 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 will work 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 of use 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 16.71% 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).

Deferred Compensation Plan

City employees are eligible for a 457 Deferred Compensation Program administered by Nationwide Retirement Solutions. This is a voluntary tax-favored program that allows public employees to contribute a portion of their salary before federal taxes into a supplemental retirement account. This is a long range retirement option 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 plan is 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. Employees are not able to access the funds while employed unless for certain unforeseen emergencies as defined by the IRS. Funds become available upon separation from employment and are taxable as income in the year of separation.

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

City employees hired prior to February 1, 2013 have the option of having their payroll check electronically deposited directly to any financial institution. 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 and Colonial Insurance Companies. 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 pin 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. Food and gift cards are provided entirely by the City.

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 www.treasury.tn.gov/tcrs.

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, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	443
Inactive employees entitled to but not yet receiving benefits	366
Active employees	694
	<u>1,503</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, 2018, employer contributions were 6,173,128, 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.

THE TCRS PENSION PLAN - (Cont.)

Net Pension Liability

Cleveland City's net pension liability was measured as of June 30, 2017, 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, 2016 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, 2017 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.

THE TCRS PENSION PLAN - (Cont.)

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 6/30/16	\$ 134,343,785	\$ 113,525,552	\$ 20,818,233
Changes for the year:			
Service cost	\$ 2,442,734	\$ 0	\$ 2,442,734
Interest	10,043,766	0	10,043,766
Difference between expected and actual experience	2,524,249	0	2,524,249
Changes in assumptions	3,636,385	0	3,636,385
Contributions - employer	0	5,744,012	(5,744,012)
Net Investment income	0	12,875,142	(12,875,142)
Benefit payments	(5,739,270)	(5,739,270)	0
Administrative expenses	0	(57,272)	57,272
Net changes	<u>\$ 12,907,864</u>	<u>\$ 12,822,612</u>	<u>\$ 85,252</u>
Balance at 6/30/17	<u>\$ 147,251,649</u>	<u>\$ 126,348,164</u>	<u>\$ 20,903,485</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	\$ 40,873,812	\$ 20,903,485	\$ 4,270,467

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 \$4,827,280.

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:

THE TCRS PENSION PLAN - (Cont.)

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 3,261,304	\$ 84,980
Net difference between projected and actual earnings on pension plan investments	0	44,394
Change in assumptions	3,030,321	0
Contributions subsequent to the measurement date of June 30, 2017	<u>6,173,128</u>	<u>0</u>
 Total	 <u>\$ 12,464,753</u>	 <u>\$ 129,374</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2017," 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:

2019	\$ 795,955
2020	2,442,440
2021	1,543,127
2022	353,951
2023	1,026,772
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, 2018, 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).

CLEVELAND UTILITIES - CSA PENSION PLAN - (Cont.)

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, 2017, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	74
Inactive employees entitled to but not yet receiving benefits	6
Active employees	17
	<u>97</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, 2017, 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, 2017, 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 40% 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.

CLEVELAND UTILITIES - CSA PENSION PLAN - (Cont.)

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 10/01/16	\$ 33,548,770	\$ 24,257,188	\$ 9,291,582
Changes for the year:			
Service cost	\$ 88,263	\$ 0	\$ 88,263
Interest	2,270,713	0	2,270,713
Difference between expected and actual experience	460,253	0	460,253
Contributions - employer	0	1,764,776	(1,764,776)
Net Investment income	0	2,454,931	(2,454,931)
Benefit payments	(2,396,553)	(2,396,553)	0
Administrative expenses	48,168	0	48,168
Net changes	<u>\$ 470,844</u>	<u>\$ 1,823,154</u>	<u>\$ (1,352,310)</u>
Balance at 10/01/17	<u>\$ 34,019,614</u>	<u>\$ 26,080,342</u>	<u>\$ 7,939,272</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	\$ 11,072,478	\$ 7,939,272	\$ 5,069,983

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 \$1,034,412.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2018 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	\$ 1,171,300	\$ 177,721
Changes of assumption	54,769	0
Net difference between projected and actual earnings on pension plan investments	0	270,456
Contributions subsequent to the measurement date of October 1, 2017	<u>1,403,095</u>	<u>0</u>
Total	<u>\$ 2,629,164</u>	<u>\$ 448,177</u>

The amount shown above for "Contributions subsequent to the measurement date of October 1, 2017," will be recognized as a reduction to net pension liability in the following measurement period.

CLEVELAND UTILITIES - CSA PENSION PLAN - (Cont.)

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:	
2019	\$ 351,327
2020	362,146
2021	81,853
2022	(17,427)
2023	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, 2018, no contributions were payable to the plan.

TEACHERS LEGACY PENSION PLAN OF TCRS

Plan description. Teachers with membership in the Tennessee Consolidated Retirement System (TCRS) before July 1, 2014 of Cleveland City Schools 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. 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 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 publicly available financial report that can be obtained at www.treasury.tn.gov/tcrs.

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. Under the Teacher Legacy Pension Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls for the adjustment of benefit terms and conditions on an automatic basis.

TEACHERS LEGACY PENSION PLAN OF TCRS - (Cont.)

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, 2018 to the Teacher Legacy Pension Plan were \$1,954,073, which is 9.08 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, 2018, The Cleveland City Schools reported an asset of \$193,086, for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, Cleveland City Schools' proportion was 0.590148 percent. The proportion measured as of June 30, 2016 was 0.569952 percent.

Pension expense. For the year ended June 30, 2018, Cleveland City Schools recognized pension expense of \$108,326.

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 pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 116,406	\$ 3,986,331
Change in assumptions	1,635,331	0
Net difference between projected and actual earnings on pension plan investments	29,310	0
Changes in proportion of Net Pension Liability (Asset)	347,257	0
Contributions subsequent to the measurement date of June 30, 2017	1,954,073	0
Total	<u>\$ 4,082,377</u>	<u>\$ 3,986,331</u>

Cleveland City Schools employer contributions of \$1,954,073, 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, 2019. 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:	
2019	\$ (1,275,540)
2020	699,772
2021	(391,517)
2022	(890,741)
2023	0
Thereafter	0

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

TEACHERS LEGACY PENSION PLAN OF TCRS - (Cont.)

Actuarial assumptions. The total pension liability as of the June 30, 2017 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 3.45 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 improvement.

The actuarial assumptions used in the June 30, 2017 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 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.

TEACHERS LEGACY PENSION PLAN OF TCRS - (Cont.)

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)	\$ 17,325,371	\$ (193,086)	\$ (14,673,246)

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, 2018, no payments were payable to the plan.

TEACHERS RETIREMENT PLAN OF TCRS

Plan description. Teachers with membership in the Tennessee Consolidated Retirement System (TCRS) before July 1, 2014 of Cleveland City Schools 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 is closed to new membership. Teachers with membership in the TCRS after June 30, 2014 are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost sharing 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 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 publicly available financial report that can be obtained at www.treasury.tn.gov/tcrs.

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 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. Members are entitled to receive unreduced retirement benefits, which are determined by a formula using the member's highest five consecutive year average compensation and the member's 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 COLA, 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. Teachers contribute 5 percent of salary. The Local Education Agencies (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

TEACHERS RETIREMENT PLAN OF TCRS - (Cont.)

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, 2018 to the Teacher Retirement Plan were \$144,400, 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, 2018, The Cleveland City Schools reported an asset of \$103,940, for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, Cleveland City Schools' proportion was 0.393963 percent. The proportion measured as of June 30, 2016 was 0.378257 percent.

Pension expense. For the year ended June 30, 2018, Cleveland City Schools recognized pension expense of \$47,033.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2017, 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	\$ 3,643	\$ 7,817
Net difference between projected and actual earnings on pension plan investments	0	5,593
Change in assumptions	9,132	0
Changes in proportion of Net Pension Liability (Asset)	771	1,739
Contributions subsequent to the measurement date of June 30, 2017	144,400	0
Total	\$ 157,946	\$ 15,149

Cleveland City Schools employer contributions of \$144,400, 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, 2019. 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:	
2019	\$ (609)
2020	(609)
2021	(930)
2022	(2,368)
2023	269
Thereafter	2,643

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

TEACHERS RETIREMENT PLAN OF TCRS - (Cont.)

Actuarial assumptions. The total pension liability as of the June 30, 2017 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 improvement.

The actuarial assumptions used in the June 30, 2016 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.

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 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.

TEACHERS RETIREMENT PLAN OF TCRS - (Cont.)

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)	\$ 20,738	\$ (103,940)	\$ (195,395)

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, 2018, 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	\$ 4,552,653	\$ 4,256,849
Net difference between projected and actual earnings on pension plan investments	0	291,133
Change in assumptions	4,729,553	0
Changes in proportion of Net Pension Liability	348,030	1,736
Contributions subsequent to the measurement date	9,674,696	0
Total	<u>\$ 19,304,932</u>	<u>\$ 4,549,718</u>

Deferred outflows of resources related to 2018 contributions to pension plans subsequent to the measurement date (June 30, 2017 and October 1, 2017) will be recognized as a reduction of the net pension liability for the year ended June 30, 2019.

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:	
2019	\$ (128,867)
2020	3,503,749
2021	1,232,533
2022	(556,585)
2023	1,027,041
Thereafter	2,643

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

AGGREGATION OF ALL PENSION PLANS - (Cont.)

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

	Net Pension Asset	Net Pension Liability
Teachers Legacy Pension Plan	\$ 193,086	\$ 0
Teachers Retirement Plan of TCRS	103,940	0
TCRS Pension Plan	0	20,903,485
CSA Pension Plan	0	7,939,272
	<u>\$ 297,026</u>	<u>\$ 28,842,757</u>

Pension expense related to all plans were as follows:

Teachers Legacy Pension Plan	\$ 108,326
Teachers Retirement Plan of TCRS	47,033
TCRS Pension Plan	4,827,280
CSA Pension Plan	1,034,412
	<u>\$ 6,017,051</u>

POSTEMPLOYMENT 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.

Years of Service At Retirement	% Paid by Participant Non Police Non Fire	Years of Service At Retirement	% Paid by Participant Police & Fire
<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%		

CITY EMPLOYEES OTHER THAN CITY SCHOOLS AND CLEVELAND UTILITIES - (Cont.)

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	<u>323</u>
	<u>418</u>

Actuarial assumptions. The total OPEB liability in the June 30, 2017 actuarial valuation (updated for 2018) 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	3.87%
Healthcare Cost Trend Rates	9.00% initially, 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 3.87 percent. This rate reflects the Bond Buyer's 20 bond Index.

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at 06/30/17	\$ 36,641,373
Changes for the year:	
Service cost	\$ 1,418,428
Interest	1,349,197
Changes in Benefit Terms	0
Differences between expected and actual experience	0
Changes in assumptions and other inputs	(2,040,010)
Benefit payments	(752,042)
Net changes	<u>\$ (24,427)</u>
Balance at 06/30/18	<u>\$ 36,616,946</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 (8.00% decreasing to 4.00%)	Current (9.00% decreasing to 5.00)	1% Increase (10.00% decreasing to 6.00%)
<u>\$ 29,584,573</u>	<u>\$ 36,616,946</u>	<u>\$ 46,187,918</u>

CITY EMPLOYEES OTHER THAN CITY SCHOOLS AND CLEVELAND UTILITIES - (Cont.)

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 <u>(2.87%)</u>	Current Discount Rate <u>(3.87%)</u>	1% Increase <u>(4.87%)</u>
\$ 44,313,423	\$ 36,616,946	\$ 30,587,592

Changes in assumptions. The discount rate was changed from 3.58% as of June 30, 2017 to 3.87% as of June 30, 2018. 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, 2018 the plan had opeb expense of \$2,581,017.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2018, 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	<u>0</u>	<u>1,853,402</u>
Total	<u>\$ 0</u>	<u>\$ 1,853,402</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:	
2019	\$ (186,608)
2020	(186,608)
2021	(186,608)
2022	(186,608)
2023	(186,608)
Thereafter	(920,362)

Payable to the Opeb Plan. At June 30, 2018, 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 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>

CLEVELAND UTILITIES - POSTEMPLOYMENT BENEFIT PLAN - (Cont.)

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, 2018, and the total opeb liability used to calculate net opeb liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total Opeb liability was determined by an actuarial valuation as of July 1, 2017 and updated for June 30, 2018. The total Opeb liability in the June 30, 2018 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

Discount rate. The discount rate used to measure the total OPEB liability was 7.50%. The Board has not adopted a formal written funding policy. No contribution was made during the fiscal year ended June 30, 2018; however, future contributions at the Actuarial Determined Contribution (including direct benefit payments), 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)
Balance at 06/30/17	\$ 15,344,728	\$ 358,810	\$ 14,985,918
Changes for the year:			
Normal	\$ 229,164	\$ 0	\$ 229,164
Interest	1,144,551	0	1,144,551
Difference between expected and actual experience	(2,102,456)	2,926	(2,105,382)
Contributions - employer	0	637,980	(637,980)
Net Investment income	0	26,911	(26,911)
Changes in assumptions	1,470,517	0	1,470,517
Benefit payments	(637,980)	(637,980)	0
Administrative expenses	0	0	0
Net changes	\$ 103,796	\$ 29,837	\$ 73,959
Balance at 06/30/18	\$ 15,448,524	\$ 388,647	\$ 15,059,877

CLEVELAND UTILITIES - POSTEMPLOYMENT BENEFIT PLAN - (Cont.)

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 (8.00% decreasing to 4.00%)	Current (9.00% decreasing to 5.00)	1% Increase (10.00% decreasing to 6.00%)
\$ 12,849,263	\$ 15,059,877	\$ 17,873,079

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 (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
\$ 17,526,595	\$ 15,059,877	\$ 13,070,618

Opeb expense. For the year ended June 30, 2018, Cleveland Utilities recognized opeb expense of \$1,229,486.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2018, 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	\$ 1,776,246
Net difference between projected and actual earnings on opeb plan investments	0	2,502
Change in assumptions	<u>1,261,201</u>	<u>0</u>
Total	<u>\$ 1,261,201</u>	<u>\$ 1,778,748</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:

2019	\$ (117,318)
2020	(117,318)
2021	(117,318)
2022	(117,318)
2023	(62,434)
Thereafter	14,159

Payable to the Opeb Plan. At June 30, 2018, 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 partnership promise preferred provider organization (PPO), no partnership promise PPO, limited PPO or the wellness healthsavings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members, of the TGOP, receives the same 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 rated 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, 2017, 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	47
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	573
	<u>620</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 \$528,436 to the TGOP for OPEB benefits as they came due.

Total OPEB Liability

Actuarial assumptions. The collective total OPEB liability in the June 30, 2017 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	7.5% for 2018, 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.

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TGOP) - (Cont.)

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 3.56 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, 2016	\$ 11,774,947
Changes for the year:	
Service cost	\$ 828,906
Interest	359,948
Changes of benefit terms	0
Differences between expected and actual experience	0
Changes in assumptions	(567,167)
Benefit payments	(553,733)
Net changes	\$ 67,954
Balances at June 30, 2017	\$ 11,842,901
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 2,470,228
Employer's proportionate share of the collective total OPEB liability	\$ 9,372,673
Employer's proportionate share of the collective total OPEB liability	79.14%

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 did not change from the prior measurement date. The Cleveland City School System recognized \$236,814 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 2.92% as of the beginning of the measurement period to 3.56% as of June 30, 2017. This change in assumption decreased the total OPEB liability.

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TGOP) - (Cont.)

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 (2.56%) or 1 percentage point higher (4.56% than the current discount rate.

	1% Decrease (2.56%)	Current Discount Rate (3.56%)	1% Increase (4.56%)
Proportionate share of collective OPEB liability	\$ 1,080,385	\$ 9,372,673	\$ 8,701,681

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 (6.50% decreasing to 2.71%) or 1 percentage-point higher (8.50% decreasing to 4.71%) than the current healthcare cost trend rate.

	1% Decrease (6.50% decreasing to 2.71%)	Current (7.50% decreasing to 3.71%)	1% Increase (8.50% decreasing to 4.71%)
Proportionate share of collective total OPEB liability	\$ 8,262,917	\$ 9,372,673	\$ 10,698,782

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

Opeb expense. For the fiscal year ended June 30, 2018, the Cleveland City School System recognized OPEB expense of \$1,135,348.

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	\$ 0
Changes in assumptions	0	406,520
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	0
Employer payments subsequent to the measurement date	528,436	0
Total	<u>\$ 528,436</u>	<u>\$ 406,520</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:	
2019	\$ (42,346)
2020	(42,346)
2021	(42,346)
2022	(42,346)
2023	(42,346)
Thereafter	(194,792)

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, 2017, 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	112
Inactive employees entitled to but not yet receiving benefit payments	45
Active employees	409
	<hr style="border-top: 1px solid black;"/>
	<u>566</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, 2017 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.

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TNP) - (Cont.)

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 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 3.56 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, 2016	\$ 1,502,266
Changes for the year:	
Service cost	\$ 30,748
Interest	43,879
Changes of benefit terms	0
Differences between expected and actual experience	0
Changes in assumptions	(121,774)
Benefit payments	(60,600)
Net changes	<u>\$ (107,747)</u>
Balances at June 30, 2017	<u>\$ 1,394,519</u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 1,394,519
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 \$61,809 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 2.92% as of the beginning of the measurement period to 3.56% as of June 30, 2017. 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, 2018, the Cleveland City School System recognized OPEB expense of \$61,809.

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	\$ 1,776,246
Net difference between projected and actual earnings on opeb plan investments	0	2,502
Change in assumptions	1,261,201	2,259,922
Changes in proportion of Net OPEB Liability	0	0
Contributions subsequent to the measurement date	528,436	0
	<u>1,789,637</u>	<u>4,038,670</u>
Total	<u>\$ 1,789,637</u>	<u>\$ 4,038,670</u>

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:

2019	\$ (346,272)
2020	(346,272)
2021	(346,272)
2022	(346,272)
2023	(291,388)
Thereafter	(1,100,995)

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	\$ 36,616,946
Cleveland Utilities Plan	15,059,877
City Schools TGOP Plan	9,372,673
	<u>\$ 61,049,496</u>

OPEB expense related to all plans were as follows:

City Plan	\$ 2,581,017
Cleveland Utilities Plan	1,229,486
City Schools TGOP Plan	1,138,348
City Schools TNP Plan	61,809
	<u>\$ 5,010,660</u>

In addition the City Schools TGOP plan and TNP plan recognized revenue in the amount of \$236,814 and \$61,809 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.

WRECKER BOARD

The Wrecker Board is responsible for administering the provisions established by code concerning the towing and wrecker services within the City. These duties include rules and regulations for receiving a permit, holding hearings concerning wrecker operators, and investigating complaints against wrecker operators. The Board has 5 members, serving 5-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.



FY2020 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 seven major categories:

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

	FY2018 ACTUAL BUDGET	FY2019 ORIGINAL BUDGET	FY2019 AMENDED BUDGETED	FY2020 REQUESTED BUDGET	FY2020 PROPOSED BUDGET	% OF TOTAL
Revenues and Other Financial Resources						
Local Taxes	\$40,287,509	\$40,280,000	\$40,377,164	\$41,082,500	\$41,082,500	78.1%
Licenses and Permits	\$712,300	\$674,100	\$674,100	\$1,271,050	\$1,271,050	2.4%
Intergovernmental Revenues	\$5,371,161	\$5,350,900	\$5,358,220	\$5,262,900	\$5,262,900	10.0%
Charges for Services	\$1,365,970	\$1,290,350	\$1,379,650	\$1,338,600	\$1,338,600	2.5%
Fines and Forfeitures	\$523,469	\$607,600	\$607,600	\$617,100	\$617,100	1.2%
Interest (Investment) Income	\$161,426	\$41,000	\$102,500	\$153,000	\$153,000	0.3%
Miscellaneous Revenues	\$221,816	\$79,000	\$152,154	\$80,500	\$80,500	0.2%
Transfer from Other Funds	\$3,120,516	\$2,665,652	\$2,678,387	\$2,773,725	\$2,773,725	5.3%
Total Revenues and Other Financial Resources	\$51,764,167	\$50,988,602	\$51,329,775	\$52,579,375	\$52,579,375	100.0%
Expenditures and Other Financing Uses						
Legislative and Judicial Administration	\$555,990	\$602,601	\$605,952	\$617,897	\$606,637	1.2%
Finance	\$883,237	\$1,046,873	\$1,045,229	\$892,938	\$892,938	1.7%
Information Technology	\$943,926	\$1,063,205	\$1,063,205	\$1,239,633	\$1,225,033	2.3%
Code Enforcement Division	\$513,950	\$837,455	\$839,099	\$848,843	\$847,593	1.6%
Development and Engineering Services	\$268,763	\$321,840	\$321,840	\$260,300	\$259,800	0.5%
Police Department	\$1,445,251	\$1,632,640	\$1,642,484	\$1,596,100	\$1,581,800	3.0%
Fire Department	\$9,747,599	\$10,755,997	\$10,852,234	\$11,419,112	\$11,385,062	21.7%
Public Works Department :	\$8,844,281	\$10,193,305	\$10,214,242	\$10,631,922	\$10,574,362	20.2%
Operations Division						
Street Lighting and Signals	\$2,035,269	\$2,472,600	\$2,489,790	\$2,658,800	\$2,610,000	5.0%
Fleet Management	\$1,293,102	\$1,452,100	\$1,452,100	\$1,519,400	\$1,519,400	2.9%
Cleveland Regional Jetport	\$687,729	\$713,300	\$713,300	\$737,000	\$737,000	1.4%
Animal Control	\$240,046	\$263,200	\$263,200	\$280,800	\$280,300	0.5%
Human Resources	\$542,897	\$589,346	\$595,245	\$579,961	\$603,461	1.2%
Forestry and Landscape Division	\$157,520	\$169,601	\$167,101	\$324,696	\$334,696	0.6%
Parks and Recreation :	\$635,568	\$650,100	\$715,639	\$842,500	\$799,000	1.5%
Administration and Maintenance						
College Hill Recreation Center	\$1,073,387	\$1,137,525	\$1,122,443	\$1,092,225	\$1,097,275	2.1%
Cleveland Community Center	\$434,515	\$454,100	\$454,100	\$469,250	\$482,950	0.9%
Tinsley Park	\$432,140	\$428,200	\$428,200	\$449,300	\$446,700	0.9%
Parks and Recreation Leases	\$377,596	\$368,600	\$382,600	\$369,800	\$369,800	0.7%
Grants and Other Agency Support	\$37,375	\$29,724	\$24,937	\$24,937	\$24,937	0.0%
Transfers to Other Funds	\$1,304,181	\$1,311,236	\$1,311,236	\$1,312,236	\$1,313,036	2.5%
	\$16,860,246	\$14,463,204	\$14,621,493	\$14,666,604	\$14,455,004	27.6%
Total Expenditures and Other Financing Uses	\$49,314,568	\$50,956,752	\$51,325,669	\$52,834,254	\$52,446,784	100.0%
Increase (Decrease) in Fund Balance	\$ 2,449,599	\$ 31,850	\$ 4,106	\$ (254,879)	\$ 132,591	
Fund Balance at Beginning of FY	\$ 11,787,496	\$ 14,237,095	\$ 14,237,095	\$ 14,241,201	\$ 14,241,201	
Fund Balance at End of FY	\$ 14,237,095	\$ 14,268,945	\$ 14,241,201	\$ 13,986,322	\$ 14,373,792	

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 FY2019 are projected to be about the same as FY2018. This is primarily due to decreases in Intergovernmental Revenues and Transfers from Other Funds.

The local economy continues to show significant signs of improvement following the 2009 recession. For FY2020, property taxes are projected to grow \$697,500 which is an estimated 2.8% increase. The property tax rate will stay the same at \$2.06. The monthly sanitation fee will increase to \$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 increase \$300,000 or 3.0%, while intergovernmental revenues will decrease \$95,320 as State income tax continues to be phased out.

The City has budgeted to use none of the General Fund balance in FY2020 for general operations.

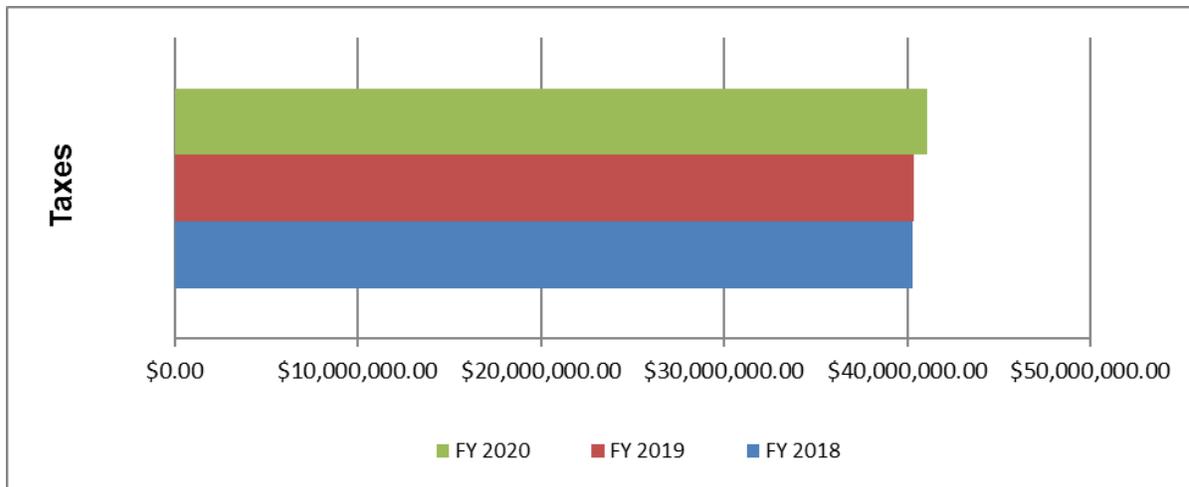
Local Taxes:

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 \$26,077,500 it represents 49.6% of total General Fund revenues.

The Local Option Sales Tax is projected to increase in FY2020 by 3.0%. This is the second largest revenue source in the General Fund at \$10,405,000, representing 19.8% of total General Fund revenues.

Local Taxes represent \$41,082,500 of the \$52,579,375 General Fund revenues, or 78.1%. Combined, the Property Tax and Local Option Sales Tax represent 69.4% of the total General Fund.

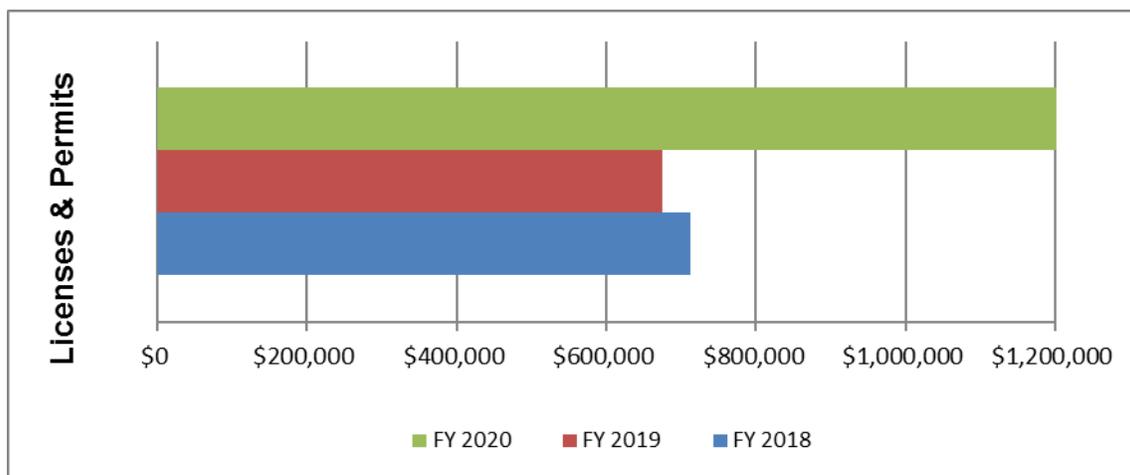
Acct #	Taxes	FY 2018	FY 2019	% (+/-)	FY 2020	% (+/-)
31110/11	Property Tax	\$26,139,874	\$25,777,164	-1.4%	\$26,077,500	1.2%
31310	Interest & Penalty on Tax	255,801	225,000	-12.0%	225,000	0.0%
31510/11	In Lieu of Tax	445,005	420,000	-5.6%	425,000	1.2%
31610	Local Sales Tax	9,728,590	10,105,000	3.9%	10,405,000	3.0%
31710	Wholesale Beer Tax	1,469,337	1,500,000	2.1%	1,600,000	6.7%
31820	Gross Receipts Tax	1,323,129	1,350,000	2.0%	1,350,000	0.0%
31910	Franchise Tax	925,773	1,000,000	8.0%	1,000,000	0.0%
	Total Taxes	\$40,287,509	\$40,377,164	0.2%	\$41,082,500	1.7%



Licenses and Permits:

Licenses and Permits are projected to increase by 88.6% as inspection fees for liquor stores are collected. At \$1,271,050 Licenses and Permits represent 2.4% of total General Fund revenues.

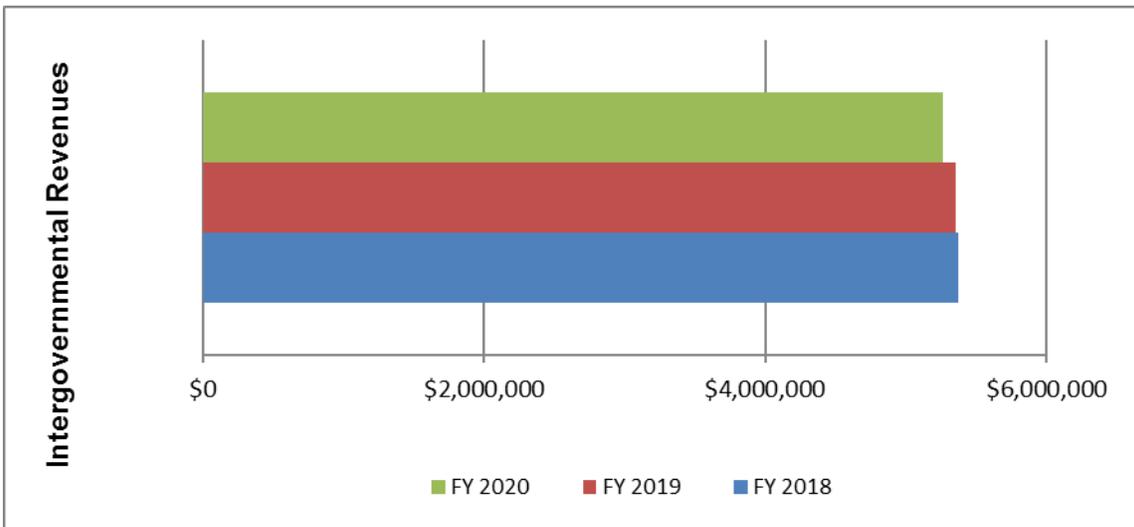
		FY 2018	FY 2019	% (+/-)	FY 2020	% (+/-)
	Licenses & Permits					
32210	Beer Licenses	\$4,050	\$4,000	-1.2%	\$4,000	0.0%
32211	Beer Renew al Fee	15,092	15,500	2.7%	15,500	0.0%
32221	Liquor License Renew al	25,735	27,500	6.9%	35,500	29.1%
32222	Wine Inspection Fee	103,715	125,000	20.5%	625,000	400.0%
32610	Building Permits	309,921	245,000	-20.9%	325,000	32.7%
32620	Electrical Permits	8,555	11,000	28.6%	12,500	13.6%
32622	Electrical Licenses	17,224	18,000	4.5%	18,000	0.0%
32625	Mechanical Permits	22,518	22,000	-2.3%	23,000	4.5%
32626	Mechanical Licenses	8,091	8,500	5.1%	8,500	0.0%
32630	Plumbing Permits	40,076	45,000	12.3%	47,500	5.6%
32632	Plumbing Licenses	9,101	10,500	15.4%	10,500	0.0%
32640	Natural Gas Permits	4,865	3,000	-38.3%	4,800	60.0%
32650	Street Cut Permits	79,268	81,000	2.2%	82,500	1.9%
32651	Land Disturbance Permits	18,671	0	-100.0%	0	N/A
32661	PUD Rezoning Fee	3,710	5,000	34.8%	5,000	0.0%
32662	Zoning Appeal Fee	1,350	2,500	85.2%	2,500	0.0%
32663	Zoning Letter Fee	745	1,200	61.1%	1,200	0.0%
32664	Minor Encroachment Fee	400	500	25.0%	500	0.0%
32665	Certificate of Appropriateness	620	800	29.0%	800	0.0%
32690	Recr. Permits/Maint. Fee	7,556	9,000	19.1%	9,000	0.0%
32691	Plat Review Fee	3,390	3,500	3.2%	3,750	7.1%
32692	Plans Review Fee	17,037	22,500	32.1%	22,500	0.0%
32693	Certificate of Occupancy	8,020	11,500	43.4%	11,500	0.0%
32694	Alley/Street Abandonment	675	500	-25.9%	500	0.0%
32991	Wrecker Permit Fees	1,400	1,000	-28.6%	1,000	0.0%
32992	Taxicab Driver Fees	515	100	-80.6%	500	400.0%
	Total	\$712,300	\$674,100	-5.4%	\$1,271,050	88.6%



Intergovernmental Revenues:

Intergovernmental Revenues are projected to decrease 1.8%, 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 \$5,262,900, this revenue source is 10.0% of the total General Fund.

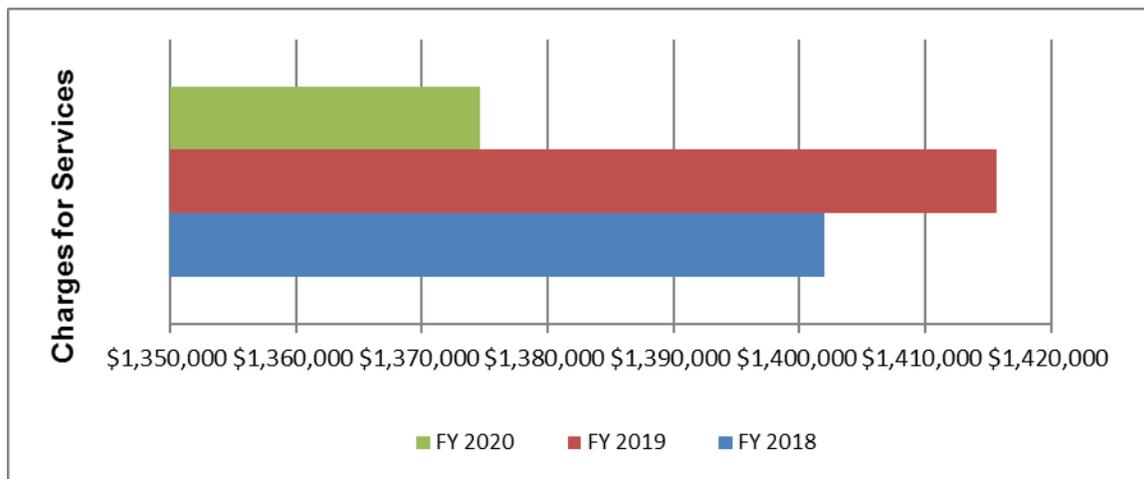
		FY 2018	FY 2019	% (+/-)	FY 2020	% (+/-)
	Intergovernmental					
33200	Federal Grant-Prot. Vests	\$4,017	\$4,800	19.5%	\$0	-100.0%
33204	State Grt-Stepping It Up	5,300	\$0	-100.0%	\$0	N/A
33206	State Grt-Tourism Enhancement	35,000	\$0	-100.0%	\$0	N/A
33410	Police Training Supp.	54,000	54,600	1.1%	54,600	0.0%
33411	Fire Training Supplement	52,800	60,000	13.6%	60,000	0.0%
33412	State-Highway Safety Grant	5,000	0	-100.0%	0	N/A
33413	State-Child Safety Grant	9,273	2,520	-72.8%	0	-100.0%
33414	State-Dangerous Drug Task	934	0	-100.0%	0	N/A
33510	State Sales Tax	3,580,002	3,685,000	2.9%	3,797,000	3.0%
33520	State Income Tax	589,503	425,000	-27.9%	225,000	-47.1%
33530	State Beer Tax	19,260	22,500	16.8%	22,500	0.0%
33540	State Mixed Drink Tax	145,307	147,500	1.5%	147,500	0.0%
33552	State Gas Inspection Tax	83,066	91,300	9.9%	91,300	0.0%
33559	State Hwy Maintenance	171,777	175,000	1.9%	175,000	0.0%
33591	TVA-In Lieu of Taxes	468,913	505,000	7.7%	505,000	0.0%
33593	State Excise Tax	147,009	185,000	25.8%	185,000	0.0%
	Total	\$5,371,161	\$5,358,220	-0.2%	\$5,262,900	-1.8%



Charges for Services:

Charges for Services are projected to decrease by 2.9% to \$1,374,600. This revenue source represents 2.6% of total General Fund revenues.

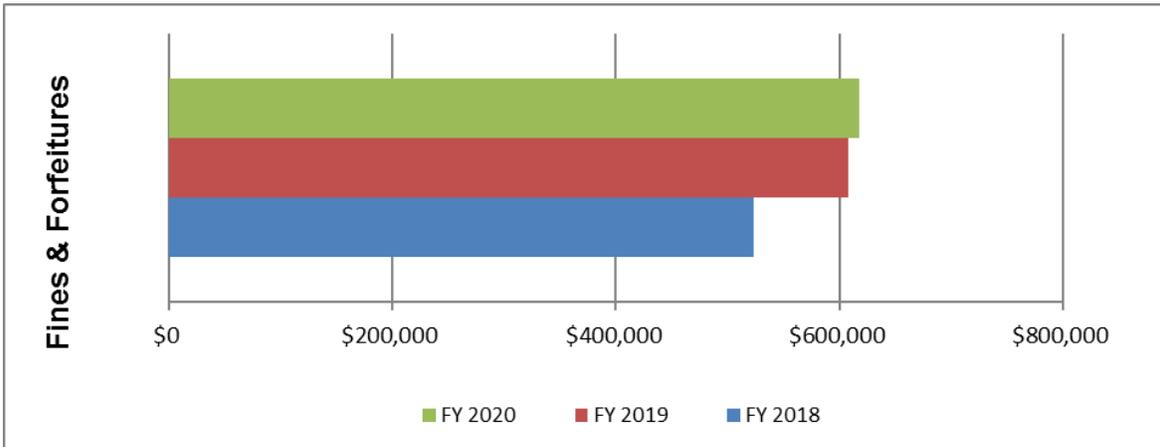
		FY 2018	FY 2019	% (+/-)	FY 2020	% (+/-)
	Charges for services					
34211	CHA Police Protection	\$50,000	\$50,000	0.0%	\$50,000	0.0%
34221	Fire Inspection Fees	300	1,800	500.0%	1,800	0.0%
34241	Police Accident Reports	8,328	7,500	-9.9%	8,500	13.3%
34260	Police Dept-Cont Svcs	223,018	75,000	-66.4%	0	-100.0%
34262	CBC ECD 911-Contracted Svcs	122,300	125,000	2.2%	127,500	2.0%
34316	Airport Grounds Maintenance	14,300	14,300	0.0%	0	-100.0%
34330	Fleet Chgs for Svcs-City	61,216	150,000	145.0%	150,000	0.0%
34331	Fleet Chgs for Svcs-O/S Agencies	71,667	110,000	53.5%	110,000	0.0%
34351	PW Services - Stormw ater	101,300	104,850	3.5%	105,000	0.1%
34352	GIS Services - Stormw ater	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	48,430	35,000	-27.7%	48,500	38.6%
34721-43	Tinsley Park	33,364	29,000	-13.1%	27,500	-5.2%
34744	Cleveland Comm Center	17,680	15,000	-15.2%	17,000	13.3%
34745-91	College Hill Recreation Center	16,732	27,100	62.0%	27,100	0.0%
34799	Parks & Rec-Misc	5,160	7,500	45.3%	7,500	0.0%
36205	Waterville Lease	36,000	36,000	0.0%	36,000	0.0%
37514	Jetport - Ground/Land Lease	103,697	126,500	22.0%	126,500	0.0%
37516	Jetport - T-Hangar Rent	35,528	30,000	-15.6%	35,000	16.7%
37517	Jetport - Terminal Bldg Rental	1,909	5,400	182.9%	5,400	0.0%
37519	Jetport - Community Hangar	20,750	21,000	1.2%	21,000	0.0%
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 Flow age Fee	31,639	34,800	10.0%	34,800	0.0%
37527	Variable Rent-CFM	26,790	26,400	-1.5%	27,000	2.3%
34912	SRO-City Schools	328,362	325,000	-1.0%	350,000	7.7%
	Total	\$1,401,970	\$1,415,650	1.0%	\$1,374,600	-2.9%



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 \$617,100, this revenue source is 1.6% of total General Fund revenues.

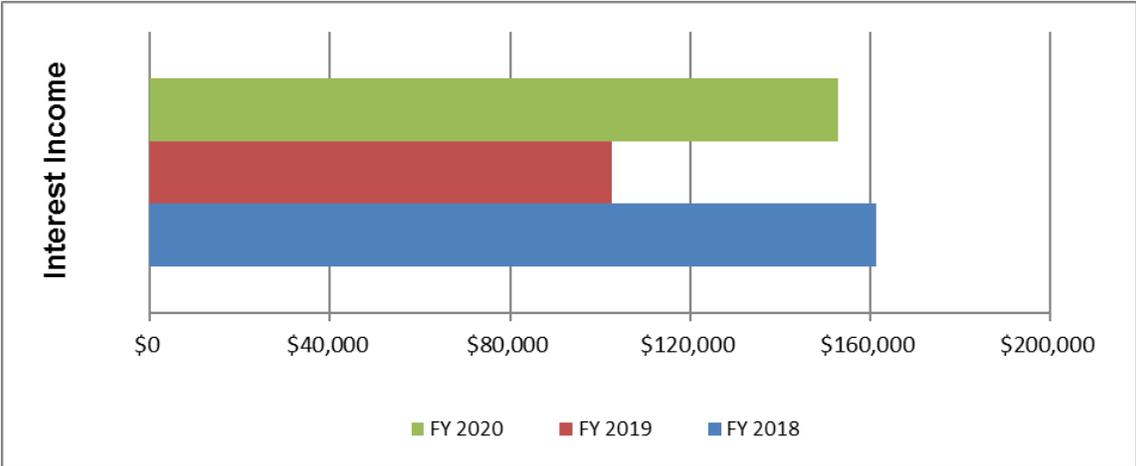
		FY 2018	FY 2019	% (+/-)	FY 2020	% (+/-)
	Fines & Forfeitures					
35110	Traffic Tickets	\$331,107	\$400,000	20.8%	\$400,000	0.0%
35111	Parking Tickets	13,271	25,000	88.4%	25,000	0.0%
35112	Animal Shelter	1,100	600	-45.5%	600	0.0%
35113	Code Enforcement Fines	8,400	2,500	-70.2%	7,500	200.0%
35115	Garnishments	91	0	-100.0%	0	N/A
35116	Court Clerk Fees	4,575	3,500	-23.5%	4,500	28.6%
35140	Bradley Co.-Drug Fines	19,076	15,500	-18.7%	19,000	22.6%
35160	Sessions Court	37,035	46,500	25.6%	46,500	0.0%
35161	Circuit Court	12,175	15,000	23.2%	15,000	0.0%
35162	Officers-Sessions	76,759	80,000	4.2%	80,000	0.0%
35163	Officers-Circuit	7,660	7,000	-8.6%	7,000	0.0%
35164	State Refunds	2,770	2,000	-27.8%	2,000	0.0%
35166	Sex Offender Registry	9,450	10,000	5.8%	10,000	0.0%
		\$523,469	\$607,600	16.1%	\$617,100	1.6%



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 49.3% to \$153,000.

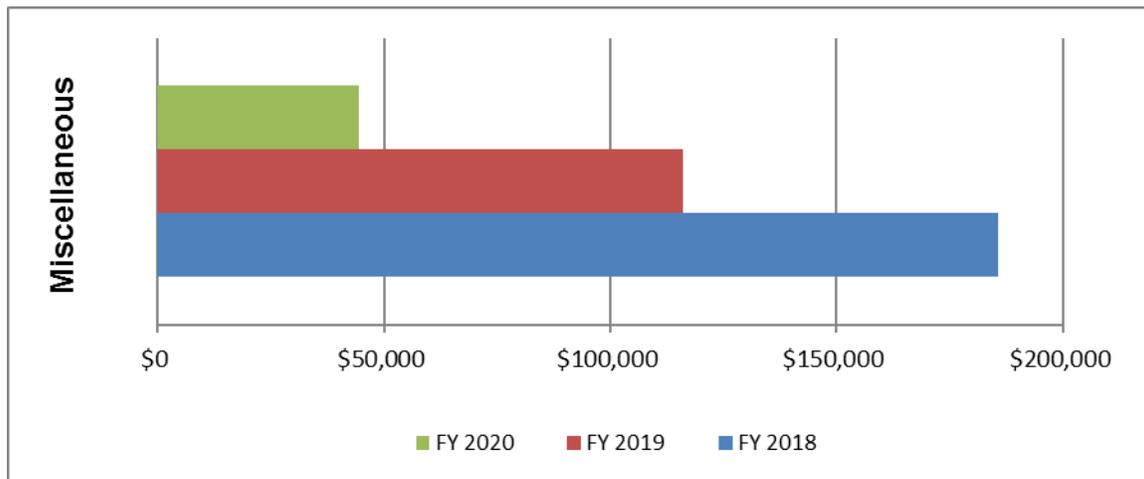
		FY 2018	FY 2019	% (+/-)	FY 2020	% (+/-)
	Interest Income					
36110	Interest Income	\$161,426	\$102,500	-36.5%	\$153,000	49.3%
		\$161,426	\$102,500	-36.5%	\$153,000	49.3%



Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease by \$71,654, or 61.7%. 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.

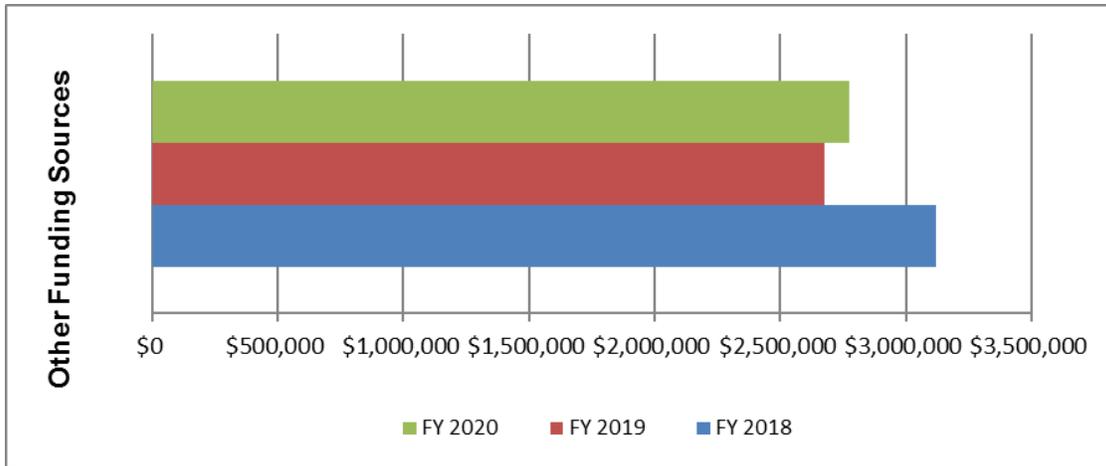
		FY 2018	FY 2019	% (+/-)	FY 2020	% (+/-)
	Miscellaneous					
36330	Auction-Sale of Equipment	8,836	0	-100.0%	0	N/A
36313	Sale of Vehicles	10,882	0	-100.0%	0	N/A
36514	Sale of Scrap Metal	2,030	0	-100.0%	0	N/A
36704	Donation-Memorial Trees	11,725	7,020	-40.1%	0	-100.0%
36706	Old Timers Banquet Revenue	2,345	2,500	6.6%	2,500	0.0%
36710	Sign/Decal Reimbursement	4,790	1,500	-68.7%	3,000	100.0%
36712	Donations-Fire Dept	2,092	1,946	-7.0%	0	-100.0%
36715	Donations-Police Memorial	3,167	0	-100.0%	0	N/A
36718	Donation-Parks and Recreation	0	17,733	N/A	0	-100.0%
36720	TML Safety Grant-Matching	2,000	2,000	0.0%	2,000	0.0%
36721	TML Package Bonus	5,000	5,000	0.0%	5,000	0.0%
36722	TML Driver Safety Grant	3,758	5,000	33.0%	5,000	0.0%
36723	TML Property Conservation Grant	3,995	0	-100.0%	2,500	N/A
36724	Greenway Benches/Pavilion Rental	0	1,000	N/A	1,000	0.0%
36728	Misc. Insurance Revenue	5,917	3,004	-49.2%	0	-100.0%
36731	Animal Control Donations	5,080	0	-100.0%	0	N/A
36732	Animal Control Sponser Adoptions	8,118	0	-100.0%	0	N/A
36735	Donations-City Photo Contest	615	0	-100.0%	0	N/A
36736	Donations-Rowland's Reception	0	1,250	N/A	0	-100.0%
36980	TML Reimb.-Police Vehicle	30,765	6,466	-79.0%	0	-100.0%
36982	Fire Misc/Reports	20	0	-100.0%	0	N/A
36983	TML-Reimb. for Property Damage	35,676	24,494	-31.3%	0	-100.0%
36984	TML-Work Comp Salary Reimb	6,989	0	-100.0%	0	N/A
36985	Employee Jury Duty Reimb.	22	0	-100.0%	0	N/A
36990	Sundry Income	30,497	37,241	22.1%	23,500	-36.9%
36996	Misc. Seized/Confiscated Funds	1,497	0	-100.0%	0	N/A
	Total	\$185,816	\$116,154	-37.5%	\$44,500	-61.7%



Other Funding Sources:

Payments received as a transfer from Cleveland Utilities include \$241,269 for In-Lieu of Tax – Water and \$221,834 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 \$2,310,622 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 3.6% of the total General Fund revenues.

	FY 2018	FY 2019	% (+/-)	FY 2020	% (+/-)
Other Funding Sources					
Transfer from CU - Water	\$231,900	\$236,538	2.0%	\$241,269	2.0%
Transfer from CU - Wastewater	212,180	217,485	2.5%	221,834	2.0%
Transfer from CU - Electric	2,147,213	2,211,629	3.0%	2,310,622	4.5%
Transfer from CIP	529,223	0	-100.0%	0	N/A
Transfer from Greenway	0	12,735	N/A	0	-100.0%
	\$3,120,516	\$2,678,387	-14.2%	\$2,773,725	3.6%



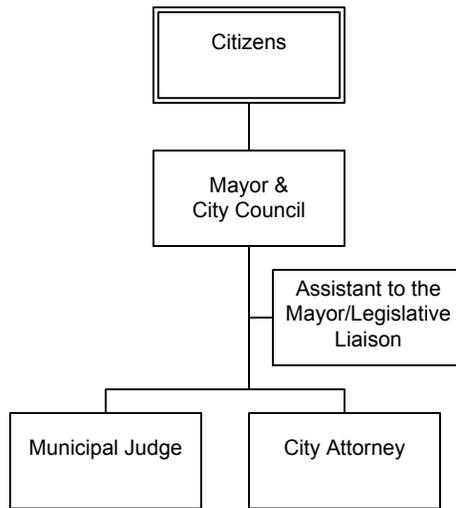
FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Tax Revenues:						
31110	PROPERTY TAXES-REAL/PP	25,711,549	24,950,000	25,360,000	25,650,000	25,650,000
31120	PROPERTY TAXES-UTILITY	428,325	430,000	417,164	427,500	427,500
31310	INT AND PENALTY ON TAXES	255,801	225,000	225,000	225,000	225,000
31510	IN LIEU OF TAXES	445,005	320,000	420,000	425,000	425,000
31610	LOCAL SALES TAX	9,728,590	10,405,000	10,105,000	10,405,000	10,405,000
31710	WHOLESALE BEER TAX	1,469,337	1,600,000	1,500,000	1,600,000	1,600,000
31820	GROSS RCPTS TX/BUSINESS	1,323,129	1,350,000	1,350,000	1,350,000	1,350,000
31910	FRANCHISE TAXES-GAS	420,787	475,000	475,000	475,000	475,000
31911	FRANCHISE TAXES-CHARTER	504,986	525,000	525,000	525,000	525,000
Subtotal:		40,287,509	40,280,000	40,377,164	41,082,500	41,082,500
Licenses & permits:						
32210	BEER LICENSES	4,050	4,000	4,000	4,000	4,000
32211	BEER RENEWAL FEES	15,092	15,500	15,500	15,500	15,500
32220	LIQUOR LICENSE	0	0	0	0	0
32221	LIQUOR LICENSE RENEWAL	25,735	27,500	27,500	35,500	35,500
32222	WINE INSPECTION FEE	103,715	125,000	125,000	625,000	625,000
32610	BUILDING PERMITS	309,921	245,000	245,000	325,000	325,000
32620	ELECTRICAL PERMITS	8,555	11,000	11,000	12,500	12,500
32622	ELECTRICIANS LICENSES	17,224	18,000	18,000	18,000	18,000
32625	MECHANICAL PERMITS	22,518	22,000	22,000	23,000	23,000
32626	MECHANICAL LICENSES	8,091	8,500	8,500	8,500	8,500
32630	PLUMBING PERMITS	40,076	45,000	45,000	47,500	47,500
32632	PLUMBING LICENSES	9,101	10,500	10,500	10,500	10,500
32640	FUEL GAS PERMITS	4,865	3,000	3,000	4,800	4,800
32650	STREET CUT PERMITS	79,268	81,000	81,000	82,500	82,500
32651	LAND DISTURBANCE PERMITS	18,671	0	0	0	0
32652	TREE PERMIT	0	0	0	0	0
32660	REZONING FEE	0	0	0	0	0
32661	PUD REZONING FEE	3,710	5,000	5,000	5,000	5,000
32662	ZONING APPEAL FEE	1,350	2,500	2,500	2,500	2,500
32663	ZONING LETTER FEE	745	1,200	1,200	1,200	1,200
32664	MINOR ENCROACHMENT FEE	400	500	500	500	500
32665	CERTIFICATE OF APPROPRIATENESS	620	800	800	800	800
32690	RECR. PERMITS/MAINT FEE	7,556	9,000	9,000	9,000	9,000
32691	PLAT REVIEW FEE	3,390	3,500	3,500	3,750	3,750
32692	PLANS REVIEW FEE	17,037	22,500	22,500	22,500	22,500
32693	CERTIFICATE OF OCCUPANCY	8,020	11,500	11,500	11,500	11,500
32694	ALLEY/STREET ABANDONMENT	675	500	500	500	500
32991	WRECKER PERMIT FEES	1,400	1,000	1,000	1,000	1,000
32992	TAXICAB DRIVER FEES	515	100	100	500	500
32699	MISC. FEES	0	0	0	0	0
32991	WRECKER PERMIT FEES	0	0	0	0	0
Subtotal:		712,300	674,100	674,100	1,271,050	1,271,050
Intergovernmental:						
33191	TEMA GRANT FOR FLOODING	0	0	0	0	0
33200	FEDERAL GRANT-PRO VEST	4,017	0	4,800	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	5,300	0	0	0	0
33205	STATE GRT-RAILROAD CROSSING	0	0	0	0	0
33206	STATE GRT-TOURISM ENHANCEMENT	35,000	0	0	0	0
33410	POLICE TRAINING SUPPLEMENT	54,000	54,600	54,600	54,600	54,600
33411	FIRE TRAINING SUPPLEMENT	52,800	60,000	60,000	60,000	60,000
33412	STATE-HIGHWAY SAFETY GRANT	5,000	0	0	0	0
33413	STATE-CHILD SAFETY GRANT	9,273	0	2,520	0	0
33414	STATE-DANGEROUS DRUG TASK	934	0	0	0	0

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33510	STATE SALES TAX	3,580,002	3,685,000	3,685,000	3,797,000	3,797,000
33520	STATE INCOME TAX	589,503	425,000	425,000	225,000	225,000
33530	STATE BEER TAX	19,260	22,500	22,500	22,500	22,500
33540	STATE MIXED DRINK TAX	145,307	147,500	147,500	147,500	147,500
33552	STATE GAS INSPECTION TAX	83,066	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	468,913	505,000	505,000	505,000	505,000
33593	STATE EXCISE TAX	147,009	185,000	185,000	185,000	185,000
Subtotal:		5,371,161	5,350,900	5,358,220	5,262,900	5,262,900
Charges for services:						
34211	CHA POLICE PROTECTION	50,000	50,000	50,000	50,000	50,000
34212	SRO-EDUCATION FOUNDATION	0	0	0		
34221	FIRE INSPECTION FEES	300	1,800	1,800	1,800	1,800
34241	POLICE ACCIDENT REPORTS	8,328	7,500	7,500	8,500	8,500
34260	POLICE-CONTRACTED SVCS	223,018	0	75,000	0	0
34262	CBCC ECD 911 - CONTRACTED SVCS	122,300	125,000	125,000	127,500	127,500
34316	AIRPORT GROUNDS MAINT.	14,300	0	14,300	0	0
34330	FLEET CHGS FOR SVS-CITY	61,216	150,000	150,000	150,000	150,000
34331	FLEET CHGS FOR SVS-O/S AGENCIES	71,667	110,000	110,000	110,000	110,000
34351	PW SERVICES - STORMWATER	101,300	104,850	104,850	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	48,430	35,000	35,000	48,500	48,500
34721	TINSLEY-POOL GATE	14,949	15,000	15,000	15,000	15,000
34722	TINSLEY-POOL CONCESSIONS	1,302	0	0	0	0
34732	TINSLEY-POOL RENTAL	2,340	2,500	2,500	2,500	2,500
34741	TINSLEY-PARK GATE (TOURN)	0	0	0	0	0
34742	TINSLEY-PARK CONCESSIONS	13,498	7,500	7,500	7,500	7,500
34743	TINSLEY-PARK RENTAL	1,275	4,000	4,000	2,500	2,500
34744	CLEVE COMMUNITY CTR	17,680	15,000	15,000	17,000	17,000
34745	COLLEGE HILL RECREATION	13,343	18,500	18,500	18,500	18,500
34746	COLLEGE HILL CHEERLEADING	95	3,600	3,600	3,600	3,600
34791	COLLEGE HILL PROGRAM FEES	3,294	5,000	5,000	5,000	5,000
34799	PARKS & REC MISCELLANEOUS	5,160	7,500	7,500	7,500	7,500
37511	JETPORT- JET FUEL	0	0	0	0	0
37513	JETPORT - AVGAS	0	0	0	0	0
37514	JETPORT - GROUND/LAND LEASE	103,697	126,500	126,500	126,500	126,500
37516	JETPORT - T-HANGAR RENT	35,528	30,000	30,000	35,000	35,000
37517	JETPORT - TERMINAL BLDG RENTAL	1,909	5,400	5,400	5,400	5,400
37518	JETPORT - TIE DOWNS	0	0	0	0	0
37519	JETPORT - COMMUNITY HANGAR	20,750	21,000	21,000	21,000	21,000
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	31,639	34,800	34,800	34,800	34,800
37527	VARIABLE RENT-CFM	26,790	26,400	26,400	27,000	27,000
34912	SRO-CITY SCHOOLS	328,362	325,000	325,000	350,000	350,000
34912	SRO-2 ADDTL CITY SCHOOLS	0	0	0	0	0
Subtotal:		1,365,970	1,290,350	1,379,650	1,338,600	1,338,600

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Fines & forfeits:						
35110	TRAFFIC TICKETS	331,107	400,000	400,000	400,000	400,000
35111	PARKING TICKETS	13,271	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	1,100	600	600	600	600
35113	CODE ENFORCEMENT FINES	8,400	2,500	2,500	7,500	7,500
35114	BEER FINES	0	0	0	0	0
35115	GARNISHMENTS	91	0	0	0	0
35116	COURT CLERK FEES	4,575	3,500	3,500	4,500	4,500
35117	LAND DISTURBANCE FINES	0	0	0	0	0
35140	BRADLEY CO-DRUG FINES	19,076	15,500	15,500	19,000	19,000
35160	SESSIONS COURT	37,035	46,500	46,500	46,500	46,500
35161	CIRCUIT COURT	12,175	15,000	15,000	15,000	15,000
35162	OFFICERS-SESSIONS	76,759	80,000	80,000	80,000	80,000
35163	OFFICERS-CIRCUIT	7,660	7,000	7,000	7,000	7,000
35164	STATE REFUNDS	2,770	2,000	2,000	2,000	2,000
35166	SEX OFFENDER REGISTRY	9,450	10,000	10,000	10,000	10,000
Subtotal:		523,469	607,600	607,600	617,100	617,100
Interest income:						
36110	INTEREST INCOME	158,169	40,000	100,000	150,000	150,000
36111	INTEREST INCOME-PAYROLL	3,257	1,000	2,500	3,000	3,000
Subtotal:		161,426	41,000	102,500	153,000	153,000
Miscellaneous:						
36201	TASER COURT REIMBURSEMENT	0	0	0	0	0
36202	MISC REV-CHILDREN'S SVCS	0	0	0	0	0
36205	WATERVILLE LEASE	36,000	36,000	36,000	36,000	36,000
36310	SALE OF LAND-SURPLUS	0	0	0	0	0
36313	SALE OF VEHICLES	10,882	0	0	0	0
36330	AUCTION-SALE OF EQUIPMENT	8,836	0	0	0	0
36511	SALE OF MAPS-ENGR	0	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	2,030	0	0	0	0
36704	DONATION-TREES-MEMORIAL	11,725	0	7,020	0	0
36706	OLD TIMERS BANQUET REVENUE	2,345	2,500	2,500	2,500	2,500
36710	SIGN/DECAL REIMBURSEMENT	4,790	1,500	1,500	3,000	3,000
36712	DONATIONS-FIRE DEPARTMENT	2,092	0	1,946	0	0
36715	DONATIONS - POLICE MEMORIAL	3,167	0	0	0	0
36718	DONATIONS-PARKS AND RECREATION	0	0	17,733	0	0
36719	DONATIONS-NORTHEAST REC CTR	0	0	0	0	0
36720	TML SAFETY GRANT-MATCHING	2,000	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	3,758	5,000	5,000	5,000	5,000
36723	TML PROPERTY CONSERV. GRANT	3,995	2,500	0	2,500	2,500
36725	GREENWAY BENCHES/PAVILION RENTAL	0	1,000	1,000	1,000	1,000
36728	MISC INSURANCE REVENUE	5,917	0	3,004	0	0
36731	ANIMAL CONTROL-DONATIONS	5,080	0	0	0	0
36732	AN. CONTROL-SPONSOR ADOPTIONS	8,118	0	0	0	0
36736	DONATIONS-ROWLAND'S RECEPTION	0	0	1,250	0	0
36735	DONATIONS-CITY PHOTO CONTEST	615	0	0	0	0
36980	TML REIMB-POLICE VEH.	30,765	0	6,466	0	0
36982	FIRE MISC/REPORTS	20	0	0	0	0
36983	TML-REIMB. FOR PROP. DAMAGE	35,676	0	24,494	0	0
36984	TML-WORK COMP SALARY REIMB	6,989	0	0	0	0
36985	EMPLOYEE JURY DUTY REIMB	22	0	0	0	0
36990	SUNDRY INCOME	0	7,500	21,241	7,500	7,500
36991	INSURANCE REBATE - CIGNA	0	0	0	0	0
36992	SUNDRY INCOME - COPIES	14,347	0	0	0	0
36993	SUNDRY INC - CLERK & MASTER	16,150	16,000	16,000	16,000	16,000
36994	TEMP COLL - BUSINESS TAX	0	0	0	0	0

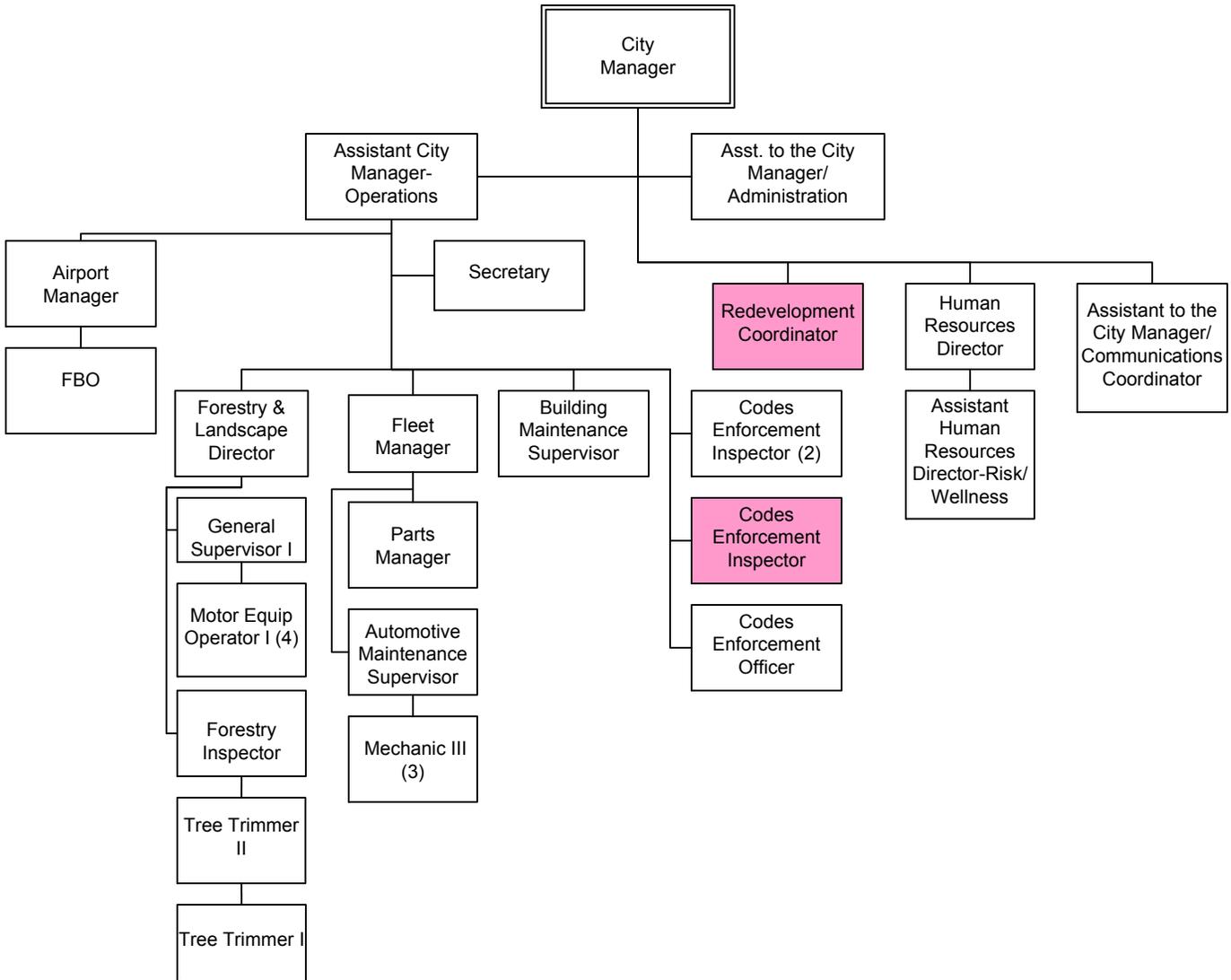
FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
36995	TEMPORARY COLLECTION	0	0	0	0	0
36996	MISC. SEIZED/CONFISCATED FUNDS	1,497	0	0	0	0
36998	BTA - BOOTH RENEWAL FEE	0	0	0	0	0
Subtotal:		221,816	79,000	152,154	80,500	80,500
	TOTAL REVENUES 110	48,643,651	48,322,950	48,651,388	49,805,650	49,805,650
Other Funding Sources:						
37198	TRANSFER FROM C.U. - WATER	231,900	236,538	236,538	241,269	241,269
37298	TRANSFER FROM C.U. - WASTEWATER	212,180	217,485	217,485	221,834	221,834
37398	TRANSFER FROM C.U. - ELECTRIC	2,147,213	2,211,629	2,211,629	2,310,622	2,310,622
37498	TRANSFER FROM CIP	529,223	0	0	0	0
37598	TRANSFER FROM GREENWAY	0	0	12,735	0	0
37698	TRANSFER FROM FLEET	0	0	0	0	0
	TOTAL OTHER FUNDING SOURCES	3,120,516	2,665,652	2,678,387	2,773,725	2,773,725
	TOTAL FUNDING AVAILABLE:	51,764,167	50,988,602	51,329,775	52,579,375	52,579,375

Legislative and Judicial Department



	FUND 110-GENERAL	DEPT-41110- LEGISLATIVE & JUDICIAL				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES-ADMIN	85,355	88,330	88,330	91,422	91,422
112	SALARIES-CITY COUNCIL	74,411	74,400	74,400	74,440	74,440
113	SALARIES-JUDICIAL	36,024	38,526	38,526	38,585	38,585
114	PART TIME WAGES	0	0	0	1,760	0
131	SERVICE AWARDS	100	700	700	75	75
132	LONGEVITY WAGES	3,675	3,950	3,850	4,070	4,070
133	SOLD VACATIONS	3,282	3,300	3,400	3,500	3,500
134	CHRISTMAS BONUS WAGES	325	445	445	445	445
136	SICK PAY INCENTIVE	250	300	300	300	300
140	DENTAL INSURANCE	5,255	6,000	6,000	6,300	6,300
141	SOCIAL SECURITY TAXES	14,340	16,100	16,100	17,330	17,330
142	HEALTH INSURANCE EXP	91,885	85,800	85,800	90,090	90,090
143	RETIREMENT EXP	32,242	36,000	36,000	42,130	42,130
144	LIFE/DISABILITY INSURANCE	1,664	2,500	2,500	2,500	2,500
145	VISION INSURANCE	1,091	1,500	1,500	1,600	1,600
Subtotal:		349,899	357,851	357,851	374,547	372,787
Operating expenditures:						
172	ELECTION	0	15,000	3,030	15,000	7,500
211	POSTAGE	126	250	250	500	500
221	PRINTING EXPENSE	1,080	1,500	3,200	2,200	2,200
233	SUBSC. & MEMBERSHIPS	1,180	2,500	2,500	2,500	2,500
234	AIRMED CARE MEMBERSHIP	132,000	132,000	132,000	132,000	132,000
237	ADVERTISING	1,353	2,000	3,400	3,000	3,000
245	TELEPHONE AND PAGER EXP	17,476	21,000	21,000	21,000	21,000
250	CONTRACTED SVS	15,000	12,000	2,500	2,500	2,500
255	ADMINISTRATIVE OFFICER SVCS	0	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	724	1,600	1,600	1,600	1,600
263	CONT SVC-ELEVATOR/COPIER	3,918	5,500	5,500	6,000	5,500
267	EMER REPAIRS-CITY BLDGS	2,589	10,000	10,000	10,000	10,000
283	TRAINING/TRAVEL EXP	5,287	5,000	5,000	8,000	5,000
287	COUNCIL WORK SESSIONS	1,003	5,500	5,500	5,500	5,500
288	COMPLIMENTARY MEALS	1,656	2,500	2,500	2,500	2,500
319	OFFICE EXPENSE	3,057	4,000	4,000	4,000	4,000
324	JANITORIAL EXP	0	500	277	500	500
331	GASOLINE EXP	0	0	0	0	0
513	INSURANCE-GENERAL LIABILITY	2,673	1,400	1,400	1,400	1,400
514	WORKER'S COMPENSATION	833	500	500	500	500
532	RENT-PARKING LOTS	0	0	0	0	0
591	FIREWORKS DISPLAY-MT. OLIVE	0	5,000	5,000	5,000	5,000
592	RECEPTION-MAYOR	0	0	6,610	0	0
593	SERVICE PINS-ALL DEPTS	636	1,000	1,000	1,000	1,000
595	EMPLOYEE C-MAS DINNER	0	500	500	500	500
596	EMPLOYEE PICNIC	13,372	12,000	12,000	12,000	15,000
599	MISCELLANEOUS EXP	254	500	1,100	500	500
732	BACK ALLEY GALLERIES	520	0	2,101	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:		204,737	241,750	232,468	237,700	229,700
Capital outlay and debt service:						
947	OFFICE MACHINERY & EQUIP	0	0	0	1,500	1,500
948	OFFICE RENOVATION	0	0	9,776	1,000	1,000
949	COUNCIL ROOM EQUIPMENT	1,354	1,500	1,500	1,500	0
950	HARDWARE	0	1,500	4,357	1,500	1,500
951	SOFTWARE	0	0	0	150	150
Subtotal:		1,354	3,000	15,633	5,650	4,150
TOTAL	DEPARTMENT 41110	555,990	602,601	605,952	617,897	606,637

Administration Department

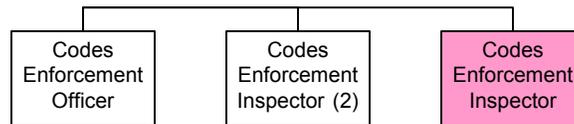


Note: Position funded by the
Community Development Block Grant

	FUND 110- GENERAL FUND	DEPT-41320 - ADMINISTRATION				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	471,125	555,500	515,500	420,000	420,000
112	OVERTIME WAGES	1,052	5,000	5,000	5,000	4,000
114	PART TIME WAGES	12,376	2,500	42,500	25,000	25,000
131	SERVICE AWARDS	250	250	250	500	500
132	LONGEVITY WAGES	9,150	8,000	8,000	5,700	5,700
133	SOLD VACATIONS	11,154	12,000	12,000	10,000	10,000
134	CHRISTMAS BONUS	650	650	643	600	600
135	COLLEGE PAY	1,060	1,060	715	500	500
136	SICK PAY INCENTIVE	1,525	1,800	1,625	1,500	1,500
140	DENTAL INSURANCE	4,725	4,100	4,100	3,000	3,000
141	SOCIAL SECURITY TAXES	35,562	44,900	44,900	40,000	40,000
142	HEALTH INSURANCE EXP	80,162	96,700	96,700	90,000	90,000
143	RETIREMENT EXP	81,649	93,750	93,750	70,000	70,000
144	LIFE/DISABILITY INSURANCE	4,821	5,000	5,000	4,000	4,000
145	VISION INSURANCE	964	700	700	2,000	2,000
147	EMPLOYEE ASSISTANCE PROG.	8,136	9,000	9,000	5,000	5,000
148	EDUCATION REIMBURSEMENT	0	1,500	1,500	2,388	2,388
149	WORKER'S COMPENSATION	0	1,500	1,500	1,500	1,500
150	FLEX. SP. PROG. CITY-WIDE	8,043	12,000	12,000	0	0
191	LAUNDRY & DRY CLEANING	1,420	3,600	3,600	3,600	3,600
193	PRE-EMPLOYMENT EXPENSES	107	1,300	1,300	0	0
Subtotal:		733,931	860,810	860,283	690,288	689,288
Operating expenditures:						
211	POSTAGE EXP	4,126	3,750	3,750	4,000	4,000
216	GPS SERVICE	152	300	300	300	300
221	PRINTING EXP	113	1,500	1,500	1,500	1,500
223	CITIZENS NEWSLETTER	2,295	7,000	3,000	6,000	6,000
233	SUBSC. & MEMBERSHIPS	6,391	4,000	4,000	7,000	7,000
236	CLASS COMP STUDY	0	0	0	0	0
237	ADVERTISING/SOCIAL MEDIA	5,674	0	0	10,000	10,000
241	UTILITIES	9,642	15,600	15,600	15,600	15,600
245	TELEPHONE EXP	13,883	16,200	16,200	17,000	17,000
255	LEGAL EXP-LIQUOR BY THE DRINK	12,674	15,000	15,000	15,000	15,000
261	VEHICLE EXPENSE	36	1,000	500	1,000	1,000
263	COPIER MAINTENANCE	1,463	1,500	1,500	1,500	1,500
266	BLDG/GROUND MAINTENANCE	3,716	10,000	10,000	10,000	10,000
267	OTHER BLDG MAINTENANCE	0	0	0	0	0
282	CAR ALLOWANCE	11,550	12,600	12,600	12,600	12,600
283	TRAINING/TRAVEL EXP	7,917	9,000	9,000	9,000	8,000
288	DEPARTMENT WK SESSIONS	1,682	2,000	2,000	2,000	2,000
298	PEST CONTROL-ANNEX	262	600	600	600	600
319	OFFICE EXPENSE	8,139	10,000	8,356	9,000	8,000
324	JANITORIAL SUPPLIES	161	500	500	500	500
331	GASOLINE EXPENSE	2,004	2,000	2,000	3,000	2,000
511	INS-BLDGS & CONTENTS	2,700	3,800	3,800	5,000	5,000
512	INS-VEHICLES	129	350	350	350	350
513	INS-GENERAL LIABILITY	4,516	5,000	5,000	5,500	5,500
514	WORKER'S COMPENSATION	1,296	1,500	1,500	2,000	2,000
515	INS-PROFESSIONAL LIABILITY	32,074	34,000	34,000	35,000	35,000
519	INS-EMPLOYEE BONDS	0	700	700	700	700
547	CONT SVCS-SECURITY	480	2,000	1,500	2,000	2,000

FUND 110- GENERAL FUND		DEPT-41320 - ADMINISTRATION				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
591	COMMUNITY ENGAGE/SOCIAL MEDIA	1,199	0	0	5,000	5,000
595	EMPLOYEE APPREC DAY	14,702	12,500	11,048	0	0
599	MISCELLANEOUS EXP	330	500	500	500	500
Subtotal:		149,306	172,900	164,804	181,650	178,650
Capital outlay and debt service:						
947	EQUIPMENT	0	7,500	14,479	10,000	15,000
950	HARDWARE	0	4,000	4,000	5,000	4,000
951	SOFTWARE	0	1,663	1,663	6,000	6,000
Subtotal:		0	13,163	20,142	21,000	25,000
TOTAL	DEPARTMENT 41320	883,237	1,046,873	1,045,229	892,938	892,938

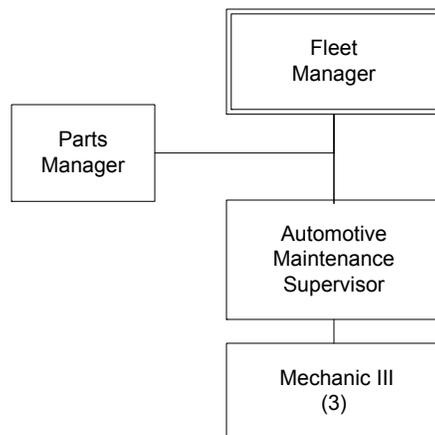
Codes Enforcement Division



Note: Position funded by the
Community Development Block Grant

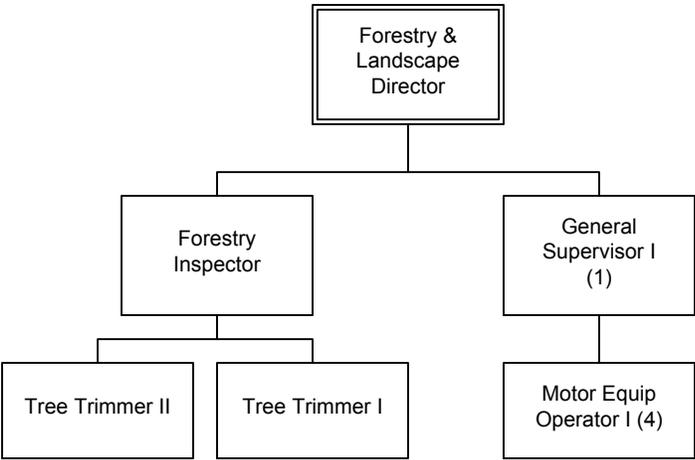
	FUND 110- GENERAL FUND	DEPT-41660 - CODES ENFORCEMENT DIVISION				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	158,797	165,300	165,300	136,700	136,700
112	OVERTIME WAGES	444	1,000	1,000	1,000	1,000
131	SERVICE AWARDS	0	200	200	200	200
132	LONGEVITY WAGES	3,675	4,000	4,000	3,200	3,200
133	SOLD VACATIONS	918	1,600	1,600	1,600	1,600
134	CHRISTMAS BONUS	433	450	450	400	400
135	COLLEGE PAY	0	0	0	0	0
136	SICK PAY INCENTIVE	450	1,000	1,000	900	900
140	DENTAL INSURANCE	1,825	2,600	2,600	2,000	2,000
141	SOCIAL SECURITY TAXES	11,953	13,500	13,500	11,100	11,100
142	HEALTH INSURANCE EXP	43,510	46,500	46,500	32,600	32,600
143	RETIREMENT EXP	27,987	31,400	31,400	25,000	25,000
144	LIFE/DISABILITY INSURANCE	1,898	2,040	2,040	1,800	1,800
145	VISION INSURANCE	550	800	800	400	400
149	WORKER'S COMPENSATION	0	5,200	5,200	2,500	2,500
191	LAUNDRY & DRY CLEANING	424	2,400	2,400	1,000	1,000
Subtotal:		252,864	277,990	277,990	220,400	220,400
Operating expenditures:						
211	POSTAGE EXP	783	1,500	1,500	1,000	1,000
216	GPS SERVICE	1,198	1,500	1,500	1,500	1,500
221	PRINTING EXP	701	1,200	1,200	1,200	1,200
237	ADVERTISING EXP	0	2,000	2,000	1,500	1,500
245	TELEPHONE EXP	4,407	6,000	6,000	5,000	5,000
261	VEHICLE EXPENSE	686	5,000	5,000	3,000	3,000
262	EQUIPMENT REPLACEMENT & SVC	337	2,000	2,000	2,000	2,000
283	TRAINING/TRAVEL EXP	1,189	1,500	1,500	2,000	1,500
319	OFFICE EXPENSE	1,803	2,500	2,500	2,500	2,500
326	UNIFORM EXPENSE	1,516	1,500	1,500	1,500	1,500
330	EDUCATIONAL SUPPLIES	0	1,000	1,000	1,000	1,000
331	GASOLINE EXPENSE	2,181	4,000	4,000	3,000	3,000
512	INS-VEHICLES	710	1,600	1,600	1,600	1,600
514	WORKER'S COMPENSATION	279	0	0	0	0
599	MISCELLANEOUS EXP	109	600	600	600	600
Subtotal:		15,899	31,900	31,900	27,400	26,900
Capital outlay and debt service:						
946	RADIO EQUIPMENT	0	0	0	0	0
947	EQUIPMENT	0	0	0	0	0
950	HARDWARE	0	6,650	6,650	1,500	1,500
951	SOFTWARE	0	5,300	5,300	11,000	11,000
Subtotal:		0	11,950	11,950	12,500	12,500
TOTAL	DEPARTMENT 41660	268,763	321,840	321,840	260,300	259,800

Fleet Division



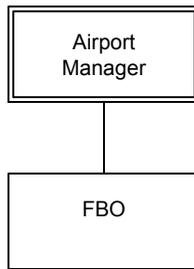
FUND 110-GENERAL FUND						
DEPT-43170- FLEET DIVISION						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	320,678	329,000	323,000	340,000	340,000
112	OVERTIME	6,868	7,000	7,000	7,300	7,300
131	SERVICE AWARDS	0	400	400	400	400
132	LONGEVITY	5,925	6,400	6,400	6,900	6,900
133	SOLD VACATION	6,054	8,700	8,700	9,000	9,000
134	CHRISTMAS BONUS	650	700	700	700	700
136	SICK PAY INCENTIVE	725	1,500	1,500	1,000	1,000
140	DENTAL INSURANCE	3,024	3,300	3,300	3,200	3,200
141	SOCIAL SECURITY TAXES	23,524	27,200	27,200	28,100	28,100
142	HEALTH INSURANCE EXP	60,216	62,000	70,000	73,500	73,500
143	RETIREMENT EXPENSE	55,469	60,500	60,500	62,500	62,500
144	LIFE & DISABILITY INSURANCE	3,593	4,500	3,800	4,600	4,600
145	VISION INSURANCE	746	800	800	900	900
149	WORKER'S COMP CLAIMS	0	500	500	500	500
Subtotal:		487,472	512,500	513,800	538,600	538,600
Operating expenditures:						
211	POSTAGE EXPENSE	323	300	300	300	300
221	PRINTING EXPENSE	0	200	200	200	200
237	ADVERTISING	25	200	200	200	200
239	MEMBERSHIP DUES/LICENSING	4,220	5,000	5,000	5,000	5,000
241	UTILITIES	19,473	21,000	20,000	22,900	22,900
245	TELEPHONE EXPENSE	11,328	8,000	8,000	8,200	8,200
261	VEHICLE MAINT(GARAGE)	656	5,000	0	0	0
263	CONT SVCS-VEH MAINT	104,385	77,500	77,500	90,000	90,000
266	BUILDING MAINTENANCE	2,561	7,000	7,000	7,000	7,000
269	CTRL FUEL MAINT & SUPPLIES	3,867	8,000	8,000	7,000	7,000
283	TRAVEL/TRAINING EXPENSE	0	1,000	1,000	500	500
298	CONT SVCS-PEST CONTROL	18	300	300	100	100
319	OFFICE EXPENSE	3,093	4,000	4,000	4,000	4,000
322	WASTE DISPOSAL SUPPLIES	1,961	1,500	2,000	2,000	2,000
324	JANITORIAL EXPENSE	3,861	4,000	4,000	4,000	4,000
326	UNIFORM EXPENSE	2,086	3,000	3,000	3,000	3,000
331	GASOLINE EXPENSE	2,141	3,200	3,200	3,000	3,000
332	REPAIRS & PARTS	4,886	0	5,000	5,000	5,000
511	INS-BLDGS & CONTENTS	2,591	2,800	3,280	3,300	3,300
512	INS-VEHICLES & EQUIP	943	1,100	1,100	1,100	1,100
513	INS-GENERAL LIABILITY	3,114	3,400	3,400	3,400	3,400
514	WORKER'S COMPENSATION	13,835	14,700	13,420	10,200	10,200
545	COMPUTER SOFTWARE MAINT	13,831	0	0	0	0
599	MISCELLANEOUS	0	500	500	500	500
Subtotal:		199,198	171,700	170,400	180,900	180,900
Capital outlay and debt service:						
941	EQUIPMENT & TOOLS	1,059	2,000	2,000	2,000	2,000
942	COMPUTER EQUIPMENT	0	0	0	0	0
950	HARDWARE	0	6,900	6,900	2,000	2,000
951	SOFTWARE	0	20,200	20,200	13,500	13,500
Subtotal:		1,059	29,100	29,100	17,500	17,500
TOTAL	DEPARTMENT 43170	687,729	713,300	713,300	737,000	737,000

Forestry and Landscape Division



	FUND 110-GENERAL FUND		DEPT-43140 - FORESTRY AND LANDSCAPE DIVISION			
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	308,065	318,000	345,300	393,000	393,000
112	OVERTIME	5,153	4,500	4,500	4,500	4,500
114	PART-TIME	17,115	10,000	10,000	15,000	25,000
131	SERVICE AWARDS	575	600	0	0	0
132	LONGEVITY	5,175	6,000	5,850	7,500	7,500
133	SOLD VACATIONS	2,446	3,000	3,000	2,500	2,500
134	CHRISTMAS BONUS	975	1,000	1,083	1,000	1,000
136	SICK PAY INCENTIVE	1,725	2,700	2,200	2,700	2,700
140	DENTAL INSURANCE	4,635	4,800	4,800	5,200	5,200
141	SOCIAL SECURITY EXPENSE	25,221	26,500	27,667	32,300	32,300
142	HEALTH INSURANCE EXP	74,644	82,200	82,200	102,000	102,000
143	RETIREMENT EXP	54,505	60,100	60,100	94,000	72,500
144	LIFE AND DISABILITY INSUR.	3,613	3,800	3,800	3,700	3,700
145	VISION INSURANCE	1,317	1,300	1,300	1,400	1,400
149	WORKER'S COMP CLAIMS	2,895	2,000	2,000	2,000	2,000
192	PRE-EMPLOYMENT TESTING	200	200	200	200	200
Subtotal:		508,259	526,700	554,000	667,000	655,500
Operating expenditures:						
211	POSTAGE EXPENSE	17	100	100	100	100
216	GPS SERVICES	0	0	0	4,700	4,700
221	PRINTING EXPENSE	0	400	400	300	300
233	SUBSCRIPTIONS & MEMBERSHIPS	1,066	1,000	1,000	1,000	1,000
237	ADVERTISING	30	200	200	200	200
241	UTILITIES	1,470	3,200	3,200	3,200	3,200
245	TELEPHONE/PAGER EXPENSE	7,271	6,400	6,400	6,400	6,400
254	CONTRACTED MOWING	0	0	24,000	50,000	25,000
261	VEHICLE MAINTENANCE	28,182	30,000	30,000	32,000	25,000
262	EQUIPMENT REPAIRS	1,488	1,800	1,800	1,800	1,800
283	TRAINING & TRAVEL EXP	4,628	4,000	4,000	4,000	4,000
288	WORK SESSIONS/COMP MEALS	1,470	1,700	1,700	1,500	1,500
290	CONTRACTED SERVICES	3,300	2,600	2,600	2,600	2,600
291	LEE UNIVERSITY MONUMENT EXP	0	0	0	0	0
319	OFFICE EXPENSE	419	500	500	500	500
321	BOTANICAL/OPERATING SUPP	13,026	15,000	15,000	15,000	15,000
326	UNIFORMS & SAFETY SHOES	4,699	5,000	5,000	4,000	4,000
327	TREE EXPENSE	9,276	8,500	8,500	9,000	9,000
329	DONATION-MEMORIAL TREE	9,679	0	12,977	0	0
331	GASOLINE EXPENSE	14,182	14,000	14,000	15,000	15,000
512	INSUR-VEHICLE/EQUIPMENT	11,131	12,000	12,000	10,000	10,000
513	INSUR-GENERAL LIABILITY	6,982	7,600	7,600	7,500	7,500
514	WORKER'S COMPENSATION	8,209	7,900	3,900	4,000	4,000
599	MISCELLANEOUS EXP	0	500	500	500	500
Subtotal:		126,525	122,400	155,377	173,300	141,300
Capital outlay and debt service:						
621	PRINCIPAL RETIREMENT-MOWERS	0	0	0	0	0
633	INTEREST RETIREMENT-MOWERS	0	0	0	0	0
942	FRONT END LOADER	0	0	5,262	0	0
948	EQUIPMENT LEASE-MOWERS	0	0	0	0	0
949	SMALL EQUIPMENT	784	1,000	1,000	1,000	1,000
950	HARDWARE	0	0	0	1,000	1,000
951	SOFTWARE	0	0	0	200	200
Subtotal:		784	1,000	6,262	2,200	2,200
TOTAL	DEPARTMENT 43140	635,568	650,100	715,639	842,500	799,000

Cleveland Regional Jetport



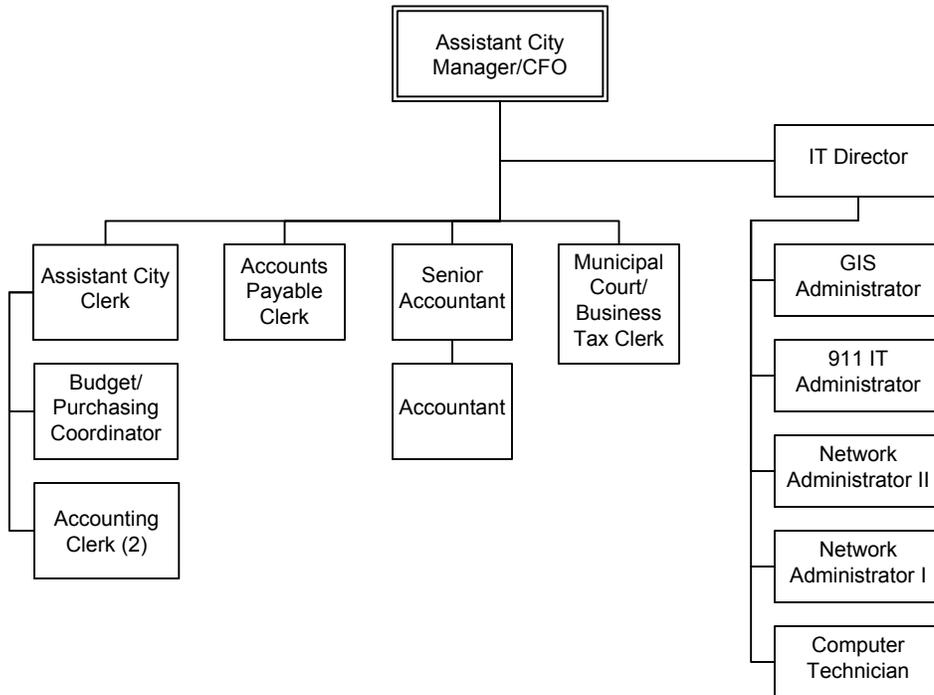
FUND 110-GENERAL FUND		DEPT-52500- CLEVELAND REGIONAL JETPORT				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	78,768	81,300	81,300	84,200	84,200
112	OVERTIME WAGES	66	0	0	0	0
114	PART TIME WAGES	4,861	5,500	6,500	7,500	7,500
119	CONTRACTED SERVICES-FBO	0	0	0	0	0
131	SERVICE AWARDS	25	0	0	0	0
132	LONGEVITY PAY	375	500	500	600	600
133	SOLD VACATIONS	0	1,600	1,600	1,700	1,700
134	CHRISTMAS BONUS	108	200	200	200	200
136	SICK PAY INCENTIVE	300	300	300	300	300
140	DENTAL INSURANCE	600	700	700	700	700
141	SOCIAL SECURITY TAXES	6,508	7,200	7,200	7,500	7,500
142	HEALTH INSURANCE EXP	14,436	15,600	15,600	16,400	16,400
143	RETIREMENT EXP	14,330	15,300	15,300	15,800	15,800
144	LIFE/DISABILITY INSURANCE	931	1,200	1,200	1,300	1,300
145	VISION INSURANCE	172	200	200	200	200
149	WORKER'S COMP CLAIMS	0	500	500	500	500
191	LAUNDRY & DRY CLEANING	26	600	600	400	400
197	CLOTHING ALLOWANCE	350	400	400	400	400
Subtotal:		121,856	131,100	132,100	137,700	137,700
Operating Expenditures:						
211	POSTAGE/SHIPPING EXPENSE	89	300	300	300	300
221	PRINTING EXPENSE	0	400	400	300	300
237	ADVERTISING	2,441	3,500	3,500	3,500	3,500
239	SUBSC & MEMBERSHIP	1,191	1,600	1,600	1,600	1,600
241	UTILITIES EXPENSE	40,990	48,000	46,776	45,000	45,000
245	TELEPHONE EXPENSE	10,181	12,000	11,500	11,500	11,500
251	CONTRACTED SERV-SECURITY	0	0	0	0	0
266	BUILDING MAINTENANCE	15,841	15,000	15,000	25,000	25,000
267	GROUND MAINTENANCE	4,206	10,000	10,000	10,000	10,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAVEL & TRAINING	1,059	2,000	1,500	2,000	1,500
288	DEPT/WORK SESSION MEALS	670	400	400	500	500
290	CREDIT CARD FEES	256	400	400	400	400
319	OFFICE SUPPLIES	218	1,200	1,200	1,200	1,200
321	OPERATING EXPENSE	534	500	500	500	500
324	JANITORIAL EXPENSE	0	0	0	0	0
331	GASOLINE EXPENSE	619	1,900	1,500	1,000	1,000
332	REPAIRS & PARTS	21,022	11,000	11,000	15,000	15,000
333	AVGAS & JETFUEL PURCHASE	0	0	0	0	0
511	INS-BLDGS & CONTENTS	10,492	11,300	13,258	13,300	13,300
512	INS-VEHICLES & EQUIP	259	300	300	300	300
513	INS-GENERAL LIABILITY	1,472	1,600	1,600	1,600	1,600
514	WORKER'S COMP CLAIMS	2,430	2,600	2,266	2,000	2,000
599	MISCELLANEOUS	20	500	500	500	500
Subtotal:		118,190	128,700	127,700	139,700	139,200
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	0	1,400	1,400	1,700	1,700
950	HARDWARE	0	2,000	2,000	1,500	1,500
951	SOFTWARE	0	0	0	200	200
Subtotal:		0	3,400	3,400	3,400	3,400
TOTAL	DEPARTMENT 41710	240,046	263,200	263,200	280,800	280,300

Human Resources



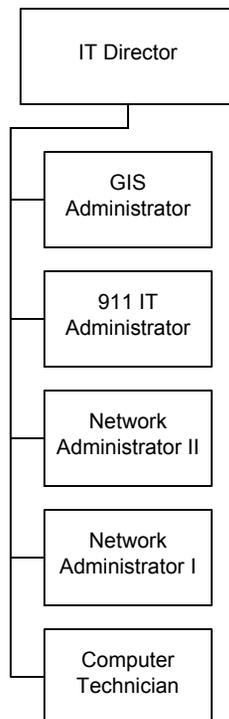
	FUND 110-GENERAL FUND	DEPT-44190- HUMAN RESOURCES				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	69,210	71,498	71,498	150,100	150,100
114	PART-TIME	10,126	10,400	10,400	15,600	15,600
131	SERVICE AWARDS	200	0	0	0	0
132	LONGEVITY	2,175	2,250	2,250	2,325	2,325
133	SOLD VACATIONS	1,328	2,750	2,750	4,650	4,650
134	CHRISTMAS BONUS	108	108	108	216	216
135	COLLEGE PAY	280	280	280	280	280
136	SICK PAY INCENTIVE	75	300	300	600	600
140	DENTAL INSURANCE	313	335	335	950	950
141	SOCIAL SECURITY TAXES	6,308	6,700	6,700	13,300	13,300
142	HEALTH INSURANCE	7,549	7,740	7,740	23,500	23,500
143	RETIREMENT EXPENSES	12,567	13,900	13,900	28,000	28,000
144	LIFE/DISABILITY INSURANCE	820	840	840	2,000	2,000
145	VISION INSURANCE	96	100	100	275	275
150	FLEX. SP. PROG. CITY-WIDE	0	0	0	0	12,000
191	LAUNDRY & DRY CLEANING	55	100	100	200	200
197	CLOTHING ALLOWANCE	357	350	350	700	700
Subtotal:		111,567	117,651	117,651	242,696	254,696
Operating expenditures:						
236	CLASS COMP STUDY	0	0	0	10,500	10,500
239	HAZARD COMM/CPR/AED	189	200	200	200	200
245	TELEPHONE	1,594	1,200	1,200	1,200	1,200
251	DRUG & ALCOHOL TESTING	7,009	10,500	10,500	8,500	8,500
261	VEHICLE MAINTENANCE	18	50	50	50	50
262	EQUIPMENT MAINTENANCE	9,035	10,000	10,000	10,000	10,000
266	BUILDING MAINTENANCE	4,551	2,500	1,700	2,500	2,500
282	VEHICLE ALLOWANCE	0	0	0	4,200	4,200
283	TRAINING AND TRAVEL	3,163	2,500	3,500	4,000	3,000
284	EMPLOYEE PROGRAMS	0	0	0	2,000	2,000
319	OFFICE SUPPLIES	463	250	1,600	500	500
324	WELLNESS CTR OPERATIONS	2,937	3,500	1,915	3,500	3,000
329	SAFETY SUPPLIES	22	100	100	100	100
331	GASOLINE EXPENSE	107	200	200	200	200
343	TML DRIVER SAFETY GRANT	6,365	10,000	10,200	10,000	10,000
344	TML SAFETY GRANT	4,000	4,000	4,000	4,000	4,000
345	TML PROPERTY CONSERVATION GRANT	5,000	5,000	0	5,000	5,000
512	INS-VEHICLES	259	300	300	500	500
513	INS-GENERAL LIABILITY	731	750	750	750	750
514	WORKER'S COMPENSATION	0	0	75	200	200
515	INS-PROFESSIONAL LIABILITY	0	0	0	0	0
595	EMPLOYEE APPRECIATION DAY	0	0	0	12,500	12,000
599	MISCELLANEOUS EXPENSE	510	300	675	500	500
Subtotal:		45,953	51,350	46,965	80,900	78,900
Capital outlay and debt service:						
948	OFFICE FURNITURE	0	0	1,385	0	0
949	REPLACEMENT EQUIPMENT	0	0	0	500	500
950	HARDWARE	0	600	1,100	600	600
951	SOFTWARE	0	0	0	0	0
Subtotal:		0	600	2,485	1,100	1,100
TOTAL	DEPARTMENT 44190	157,520	169,601	167,101	324,696	334,696

Finance Department



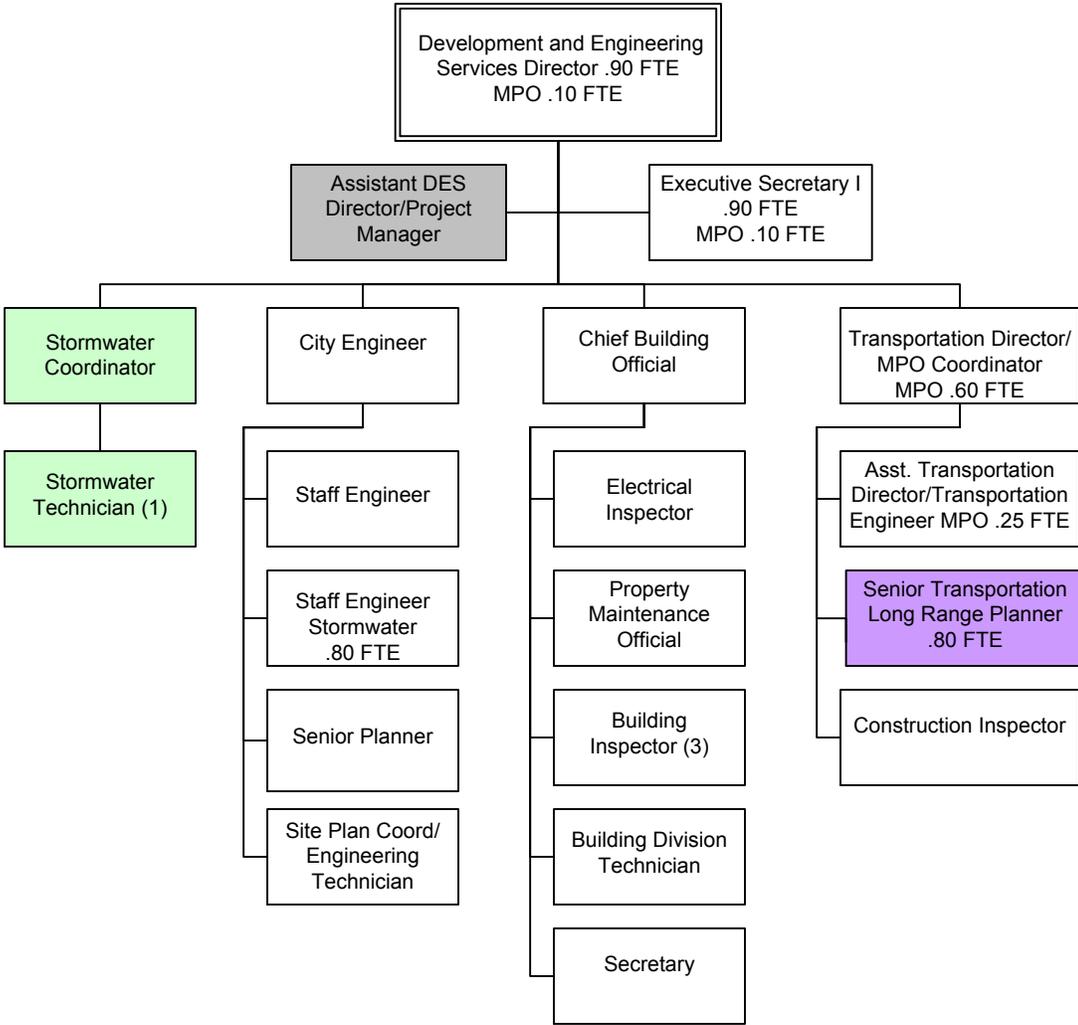
	FUND 110-GENERAL FUND		DEPT-41580-FINANCE				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET	
Personnel and fringe benefits:							
111	SALARIES	332,626	368,000	368,000	469,000	469,000	
112	OVERTIME WAGES	7,907	8,000	8,000	8,000	8,000	
114	PART TIME WAGES	22,515	10,000	10,000	10,000	10,000	
131	SERVICE AWARDS	100	75	75	250	250	
132	LONGEVITY WAGES	5,363	5,175	5,175	6,225	6,225	
133	SOLD VACATIONS	2,009	5,000	5,000	5,000	5,000	
134	CHRISTMAS BONUS	866	870	870	975	975	
136	SICK PAY INCENTIVE	1,925	2,400	2,400	2,700	2,700	
140	DENTAL INSURANCE	3,323	3,270	3,270	4,420	4,420	
141	SOCIAL SECURITY TAXES	30,883	30,900	30,900	38,414	38,414	
142	HEALTH INSURANCE EXP	63,051	70,000	70,000	87,500	86,500	
143	RETIREMENT EXP	67,772	66,452	66,452	83,961	83,961	
144	LIFE/DISABILITY INSURANCE	4,128	4,900	4,900	5,900	5,900	
145	VISION INSURANCE	981	990	990	1,450	1,450	
148	EDUCATION REIMBURSEMENT	2,388	2,388	2,388	2,388	2,388	
149	WORKER'S COMPENSATION	0	0	0	0	0	
191	LAUNDRY & DRY CLEANING	463	1,200	1,200	1,200	1,200	
Subtotal:		546,300	579,620	579,620	727,383	726,383	
Operating expenditures:							
211	POSTAGE EXP	13,223	9,000	9,000	9,000	9,000	
212	POSTAGE MACHINE EXPENSE	1,385	1,500	1,500	1,500	1,500	
216	GPS SERVICE	0	200	200	200	200	
221	PRINTING EXP	1,391	6,000	6,000	6,000	3,000	
222	PRINTING-STATE-PROP TAXES	8,301	8,500	8,500	10,000	9,000	
233	SUBSC. & MEMBERSHIPS	1,102	3,000	3,000	3,000	2,500	
237	ADVERTISING EXP	3,968	10,500	10,500	10,500	10,500	
241	UTILITIES	13,861	15,600	15,600	15,600	15,000	
245	TELEPHONE EXP	4,962	6,000	6,000	7,500	6,500	
252	LEGAL EXP	83,937	87,500	87,500	87,500	87,500	
253	AUDIT EXP	49,000	49,000	49,000	49,000	49,000	
254	REAPPRAISAL/CITY SHARE	53,591	55,000	55,000	55,000	55,000	
257	APPRAISAL FEES	0	1,500	1,500	1,500	1,500	
258	ACTUARIAL SERVICES	5,900	8,500	8,500	8,500	8,500	
261	VEHICLE EXPENSE	188	700	700	700	700	
263	COPIER MAINTENANCE	2,604	3,500	3,500	3,500	3,500	
266	BLDG/GROUND MAINTENANCE	6,044	12,000	12,000	12,000	10,000	
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200	
283	TRAINING/TRAVEL EXP	4,527	7,500	7,500	8,000	8,000	
288	DEPARTMENT WK SESSIONS	984	1,000	1,000	1,000	1,000	
290	CREDIT CARD FEES	53,264	37,500	37,500	55,000	53,000	
298	PEST CONTROL-MUN BLDG	703	800	800	800	800	
319	OFFICE EXPENSE	15,528	20,000	19,925	21,000	20,000	
322	FIRST AID/SAFETY SUPPLIES	0	100	100	100	100	
324	JANITORIAL SUPPLIES	1,141	1,500	1,500	1,500	1,500	
331	GASOLINE EXPENSE	1,273	800	800	800	800	
511	INS-BLDGS & CONTENTS	2,968	3,200	3,200	3,200	3,200	
512	INS-VEHICLES	129	200	200	200	200	
513	INS-GENERAL LIABILITY	4,375	4,700	4,700	4,700	4,700	
514	WORKER'S COMPENSATION	2,158	1,750	1,750	1,750	1,750	
515	INS-PROFESSIONAL LIABILITY	32,074	34,300	34,300	34,300	34,300	
519	INS-EMPLOYEE BONDS	0	700	700	700	700	
599	MISCELLANEOUS EXP	1,330	500	500	500	500	
741	BAD DEBTS EXP	18,921	30,000	30,000	30,000	30,000	
Subtotal:		393,032	426,750	426,675	448,750	437,650	
Capital outlay and debt service:							
947	EQUIPMENT	0	7,500	7,575	7,500	7,500	
948	POSTAGE MACHINE-CITYWIDE	4,594	0	0	0	0	
950	HARDWARE	0	5,000	5,000	4,000	4,000	
951	SOFTWARE	0	44,335	44,335	52,000	49,500	
Subtotal:		4,594	56,835	56,910	63,500	61,000	
TOTAL	DEPARTMENT 41580	943,926	1,063,205	1,063,205	1,239,633	1,225,033	

Information Technology



	FUND 110-GENERAL FUND		DEPT-41890-INFORMATION TECHNOLOGY			
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	315,887	313,645	311,895	316,521	316,521
112	OVERTIME WAGES	15,121	20,959	26,959	21,000	21,000
114	PART TIME WAGES	0	10,400	4,400	10,400	10,400
131	SERVICE AWARDS	50	475	475	0	0
132	LONGEVITY WAGES	3,525	4,125	4,125	3,975	3,975
133	SOLD VACATIONS	4,123	12,500	12,500	12,500	12,500
134	CHRISTMAS BONUS	541	545	545	545	545
135	COLLEGE PAY	0	0	0	0	0
136	SICK PAY INCENTIVE	1,200	1,500	1,500	1,500	1,500
140	DENTAL INSURANCE	2,425	1,696	1,695	2,546	2,546
141	SOCIAL SECURITY TAXES	23,786	28,179	28,179	28,033	28,033
142	HEALTH INSURANCE EXP	58,800	61,000	61,000	65,265	65,265
143	RETIREMENT EXP	56,335	60,350	60,350	60,741	60,741
144	LIFE/DISABILITY INSURANCE	3,527	2,600	2,600	4,150	4,150
145	VISION INSURANCE	707	600	600	742	742
191	LAUNDRY & DRY CLEANING	0	1,200	200	1,200	1,200
Subtotal:		486,027	519,773	517,023	529,118	529,118
Operating expenditures:						
216	GPS SERVICE	299	300	300	300	300
233	SUBSC. & MEMBERSHIPS	0	1,000	1,000	1,000	1,000
245	TELEPHONE EXP	6,943	10,500	7,300	9,000	9,000
261	VEHICLE EXPENSE	17	1,000	1,000	1,000	1,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAINING/TRAVEL EXP	8,620	5,000	9,000	6,000	5,000
288	DEPARTMENT WK SESSIONS	0	500	500	500	500
319	OFFICE EXPENSE	1,750	500	2,450	2,250	2,000
331	GASOLINE EXPENSE	172	1,560	1,560	1,500	1,500
512	INS-VEHICLES	259	215	215	215	215
513	INS-GENERAL LIABILITY	3,642	2,688	2,688	2,688	2,688
514	WORKER'S COMPENSATION	1,069	1,500	1,500	1,500	1,500
542	CPTR SOFTWARE SUPPORT	488	5,000	7,500	9,000	9,000
599	MISCELLANEOUS EXP	464	500	500	500	500
Subtotal:		27,923	34,463	39,713	39,653	38,403
Capital outlay and debt service:						
947	OFFICE FURNITURE	0	0	1,644	500	500
950	HARDWARE	0	20,000	17,500	20,000	20,000
951	SOFTWARE	0	195,219	195,219	191,272	191,272
952	GIS PROGRAM	0	68,000	68,000	68,300	68,300
Subtotal:		0	283,219	282,363	280,072	280,072
TOTAL	DEPARTMENT 41890	513,950	837,455	839,099	848,843	847,593

Development and Engineering Services



Note: Positions funded by the Stormwater Management Fund

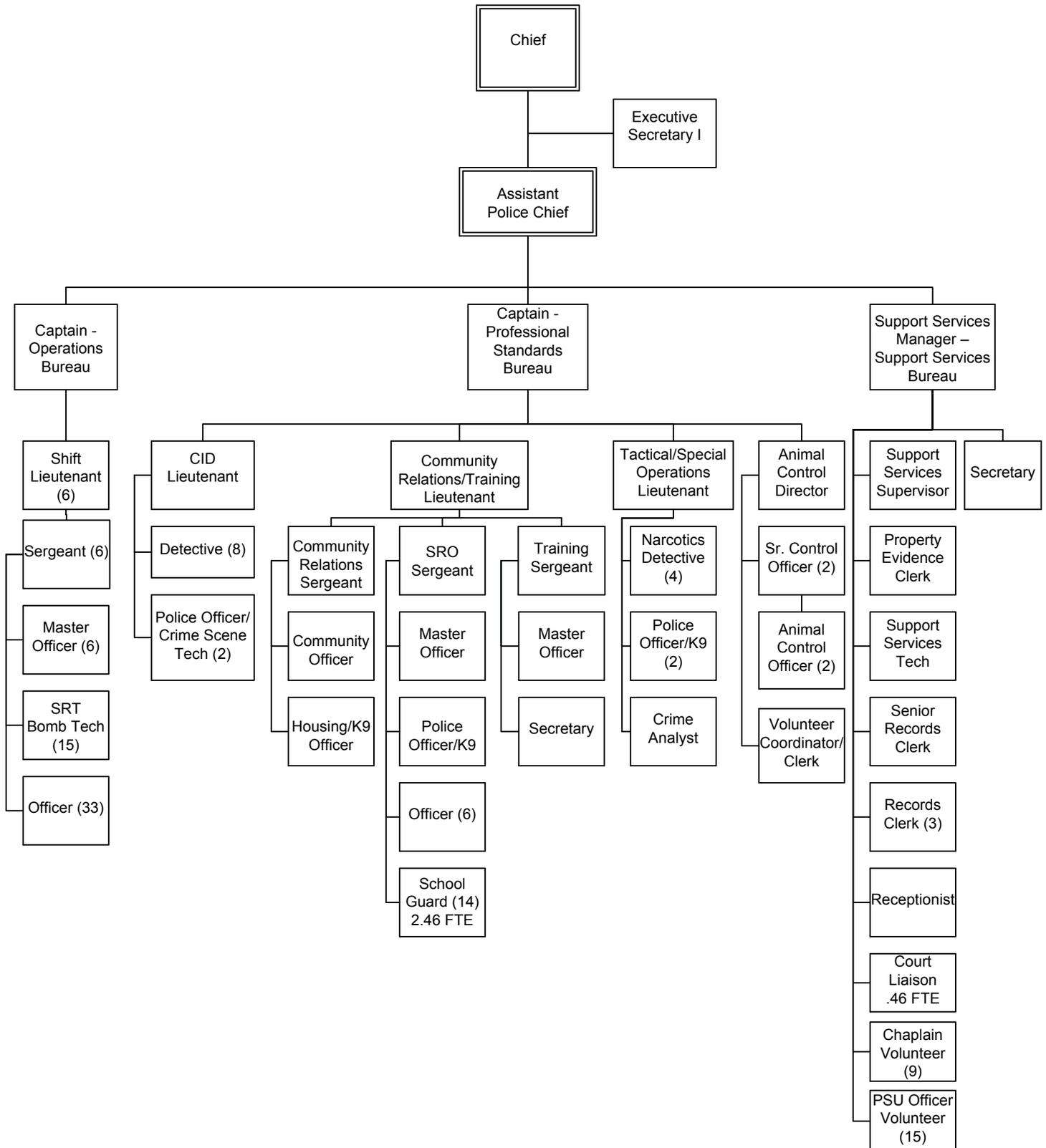
Note: Position funded by the Metropolitan Planning Organization Fund

Note: Assistant DES Director/Project Manager (Future)

	FUND 110-GENERAL FUND	DEPT-41710- DEVELOPMENT AND ENGINEERING SERVICES				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	807,723	855,700	855,700	826,100	826,100
112	OVERTIME WAGES	0	1,000	1,000	1,000	1,000
114	PART TIME WAGES	654	3,000	3,000	3,000	3,000
131	SERVICE AWARDS	244	275	275	300	300
132	LONGEVITY PAY	11,175	12,300	12,300	12,300	12,300
133	SOLD VACATIONS	11,067	15,000	17,000	19,400	17,000
134	CHRISTMAS BONUS	1,532	1,500	1,700	1,500	1,500
135	COLLEGE PAY	625	700	700	700	700
136	SICK PAY INCENTIVE	2,867	4,100	4,100	4,000	4,000
140	DENTAL INSURANCE	9,900	12,100	12,100	11,000	11,000
141	SOCIAL SECURITY TAXES	60,375	66,500	66,500	66,100	66,100
142	HEALTH INSURANCE EXP	170,739	187,500	187,500	198,000	198,000
143	RETIREMENT EXP	143,401	147,500	147,500	147,400	147,400
144	LIFE/DISABILITY INSURANCE	9,473	10,800	10,800	11,000	11,000
145	VISION INSURANCE	2,219	2,800	2,800	2,700	2,700
148	EDUCATION REIMBURSEMENT	0	16,700	14,500	16,400	14,500
149	WORKER'S COMP CLAIMS	0	1,000	1,000	1,000	1,000
191	LAUNDRY & DRY CLEANING	1,309	2,800	2,800	2,800	2,800
Subtotal:		1,233,303	1,341,275	1,341,275	1,324,700	1,320,400
Operating Expenditures:						
211	POSTAGE EXPENSE	668	2,500	2,500	2,500	2,500
212	SCANNER/COPIER LEASE	0	4,700	4,700	4,700	4,700
216	GPS SERVICES	2,121	2,500	2,500	2,500	2,500
221	PRINTING & ARTWORK EXP	475	1,000	1,000	1,000	1,000
223	PUBLIC EDUCATION PROGRAMS	0	2,000	2,000	2,000	2,000
233	SUBSC. & MEMBERSHIPS	5,009	6,000	6,000	6,000	6,000
237	ADVERTISING EXPENSE	141	1,700	1,700	1,700	1,700
241	UTILITIES	13,276	19,900	19,900	20,900	20,900
245	TELEPHONE EXPENSE	24,007	25,000	25,000	25,000	25,000
253	GSW MOBILE/LOCAL SHARE	3,321	0	0	0	0
254	ENGINEERING SERVICES	8,150	25,000	33,833	25,000	25,000
255	EASEMENT FEE	30	300	300	500	500
257	SURVEY EXPENSE	2,263	10,000	1,167	5,000	4,000
258	PERMIT AND FEES	0	3,000	3,000	3,000	3,000
261	VEHICLE MAINTENANCE	7,845	7,000	9,344	7,000	7,000
262	OFFICE EQUIP MAINT	7,267	8,000	8,000	8,000	7,000
266	BUILDING MAINTENANCE	3,861	5,000	5,000	5,000	4,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAVEL/TRAINING EXPENSE	22,469	10,000	10,000	10,000	10,000
284	TRAVEL-STEP IT UP GRANT	6,587	0	0	0	0
288	DEPTMENTAL WORK SESSION	1,039	800	800	800	800
290	CREDIT CARD FEES	8,389	8,000	8,000	8,000	8,000
297	CODE VIOLATIONS EXPENSE	23,629	20,000	27,500	30,000	30,000
298	CONT SVCS-PEST CONTROL	396	800	800	800	800
299	JANITORIAL CONTRACT	8,230	9,000	9,000	9,000	9,000
319	OFFICE EXPENSE	18,944	12,000	12,000	14,000	14,000
321	OPERATING EXPENSES	750	2,000	2,000	2,000	2,000
322	O.S.H.A.-FIRST AID KITS	10	300	300	300	300
324	JANITORIAL SUPPLIES	0	1,200	1,200	1,200	1,000
326	CLOTHING EXPENSE	4,609	6,500	6,500	6,500	4,000
331	GASOLINE EXPENSE	4,504	8,400	8,400	7,000	6,000
511	INS-BLDGS & CONTENTS	1,635	4,500	4,500	2,100	2,100
512	INS-VEHICLES & EQUIP	1,840	3,100	3,100	3,200	3,200
513	INS-GENERAL LIABILITY	7,017	5,700	5,700	6,900	6,900

FUND 110-GENERAL FUND		DEPT-41710- DEVELOPMENT AND ENGINEERING SERVICES				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
514	WORKER'S COMPENSATION	11,524	13,700	13,700	13,700	13,700
519	INS-EMPLOYEE BONDS	50	100	100	100	100
591	PLANNING COMMISSION	3,323	3,500	3,500	3,500	3,000
592	BOARD OF ZONING APPEALS	222	1,000	1,000	1,000	1,000
593	HISTORIC ZONING COMMISSION	419	1,300	1,300	1,300	1,000
599	MISCELLANEOUS EXP	796	500	500	500	500
Subtotal:		209,016	240,200	250,044	245,900	238,400
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	2,932	4,000	4,000	4,000	4,000
950	HARDWARE	0	3,000	3,000	5,500	3,000
951	SOFTWARE	0	44,165	44,165	16,000	16,000
Subtotal:		2,932	51,165	51,165	25,500	23,000
TOTAL	DEPARTMENT 41710	1,445,251	1,632,640	1,642,484	1,596,100	1,581,800

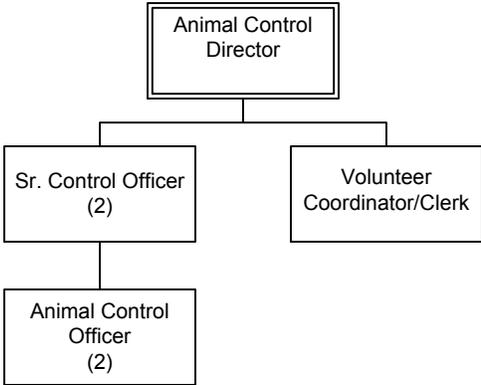
Police Department



	FUND 110-GENERAL FUND	DEPT-42100-POLICE DEPARTMENT				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	4,802,315	5,333,069	5,333,069	5,503,129	5,579,303
112	OVERTIME	269,040	321,165	321,165	322,000	322,000
114	PART TIME WAGES	12,031	16,000	16,000	19,032	16,000
115	ACCUMULATED HOLIDAY PAY	0	0	0	0	0
117	SALARIES-SCHOOL PATROL	73,689	85,000	85,000	89,000	89,000
119	SUPPLEMENTAL PAY	2,400	3,000	3,000	3,000	3,000
121	STATE GRANT-IN SERVICE	54,000	54,600	54,600	55,800	55,800
122	OVERTIME-CONT SVCS	182,733	0	75,000	0	0
131	SERVICE AWARDS	2,875	2,050	2,050	1,475	1,475
132	LONGEVITY	76,913	78,525	84,100	75,825	75,825
133	SOLD VACATION	78,601	75,000	83,000	85,000	85,000
134	CHRISTMAS BONUS	12,452	13,427	12,994	15,484	15,701
135	COLLEGE PAY	2,995	2,995	2,995	1,655	1,655
136	SICK PAY INCENTIVE	24,550	27,800	25,675	31,700	30,300
140	DENTAL INSURANCE	60,639	63,683	63,683	68,402	68,402
141	SOCIAL SECURITY TAXES	407,436	480,840	480,840	467,280	480,042
142	HEALTH INSURANCE EXP	1,091,757	1,253,880	1,253,880	1,495,782	1,425,000
143	RETIREMENT EXP	1,078,048	1,122,287	1,122,287	1,218,147	1,230,159
144	LIFE/DISABILITY INSURANCE	56,535	64,914	64,914	67,618	67,618
145	VISION INSURANCE	14,389	15,134	15,134	15,678	15,678
147	UNEMPLOYMENT COMP	3	500	500	500	500
148	EDUCATION REIMBURSEMENT	11,940	11,940	17,876	16,716	16,716
149	WORKER'S COMP CLAIMS	6,272	10,000	10,000	10,000	10,000
191	LAUNDRY & DRY CLEANING	15,351	23,000	16,612	20,000	20,000
192	EMPLOYEE PHYSICALS	12,733	13,000	13,000	13,000	13,000
193	PROMOTION/PRE-EMPLOYMENT	1,149	4,000	4,000	4,000	4,000
194	UNIFORMS-SCHOOL PATROL	3,195	5,000	5,000	5,000	5,000
Subtotal:		8,354,041	9,080,809	9,166,374	9,605,224	9,631,174
Operating expenditures:						
211	POSTAGE EXPENSE	1,997	1,500	1,500	1,200	1,200
214	GPS SERVICES	36,060	38,900	38,900	41,700	41,700
215	800 mhz RADIO MAINT/LIC	28,423	25,000	25,000	25,000	25,000
216	LEASE-RADIO MAINT TOWER	2,400	5,000	2,400	5,000	5,000
217	CONT SVCS-VEHICLES	4,604	6,000	6,000	6,000	6,000
218	COMMUN. REPL.- NON-MOBILE	4,209	5,000	6,100	5,500	5,500
221	PRINTING EXPENSE	1,757	3,000	1,800	2,500	2,500
233	SUBSC & MEMBERSHIPS	1,389	3,000	3,000	3,000	3,000
235	ACCREDITATION	9,183	8,500	8,770	9,000	9,000
237	ADVERTISING EXPENSE	727	500	500	500	500
241	UTILITIES	64,000	82,500	82,500	85,400	84,500
245	TELEPHONE EXPENSE	140,497	147,000	139,000	147,000	143,000
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	188,445	200,000	206,466	200,000	195,000
262	SMALL EQUIP REP/REPLCMNT	350	3,000	3,000	3,000	1,500
263	COPIER MAINTENANCE	2,052	3,000	3,000	3,000	3,000
264	BODY CAMERA MAINTENANCE	17,084	14,950	14,950	14,950	14,950
266	BUILDING MAINTENANCE	26,832	37,500	37,500	37,500	37,500
283	TRAVEL/TRAINING EXPENSE	56,132	65,000	82,829	75,000	70,000
284	RECRUIT EXPENSE	8,469	9,000	9,000	9,000	9,000
288	DEPT/WORK SESSION	2,596	3,500	3,500	3,500	3,500
290	BR CO EQUIPMENT MAINTENANCE	0	0	0	2,000	2,000
299	JANITORIAL CONTRACT	29,940	30,000	30,000	30,000	30,000
311	POLICE SUPPLIES	5,856	9,000	9,000	9,000	9,000

	FUND 110-GENERAL FUND		DEPT-42100-POLICE DEPARTMENT			
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
313	BATTERIES	1,396	2,000	2,000	2,000	2,000
314	DVD-VIDEO/AUDIO	345	1,000	1,000	1,000	1,000
317	CRIME SCENE UNIT SUPPLIES	6,425	7,000	7,000	7,000	7,000
318	SRT/EOD (BOMB UNIT) SUPPLIES	9,828	12,000	12,000	12,000	12,000
319	OFFICE EXPENSE	24,761	28,000	28,000	28,500	28,000
321	PROTECT. VESTS-CITY FUNDED	9,041	13,000	26,000	26,000	26,000
322	OSHA SAFETY SUPPLIES	1,729	2,500	2,500	3,000	2,500
324	JANITORIAL SUPPLIES	3,603	3,500	3,500	3,900	3,500
325	CHILD RESTRAINT SYSTEMS	2,455	0	9,338	0	0
326	UNIFORMS	47,036	65,000	65,000	65,000	65,000
327	AMMUNITION	37,272	38,000	20,800	38,000	38,000
329	FIRING RANGE	3,851	4,000	4,000	4,000	4,000
331	GASOLINE EXPENSE	171,780	168,500	173,500	190,000	178,000
396	CANINE EXPENSE	5,566	10,000	10,000	8,000	8,000
511	INS-BLDGS & CONTENTS	12,879	13,900	16,224	16,500	16,500
512	INS-VEHICLES & EQUIP	77,624	90,600	98,986	99,000	99,000
513	INS-GENERAL LIABILITY	68,991	78,850	70,464	78,850	78,850
514	WORKER'S COMPENSATION	248,316	247,800	215,812	287,700	268,000
521	INS-EMPLOYEE BONDS	350	500	500	500	500
542	TECHNOLOGY UPDATES	0	1,000	1,000	1,000	1,000
599	MISCELLANEOUS	844	500	500	500	500
770	HONOR GUARD EXPENSES	0	0	0	0	0
771	VOLUNTEER SERVICES	2,418	3,000	3,000	3,000	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	4,017	0	5,433	0	0
775	DONATIONS-DETECTIVES	0	0	0	0	0
776	NATIONAL NIGHT OUT	487	500	500	500	500
777	GREENWAY VANDALISM REWARD	0	0	0	0	0
Subtotal:		1,378,756	1,498,300	1,498,072	1,601,000	1,551,000
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	11,663	30,000	30,400	30,000	30,000
942	SMALL EQUIPMENT	1,719	2,500	2,500	2,500	2,500
943	HWY SAFETY GRANT EQUIPMENT	0	0	0	0	0
944	FIREARMS SIMULATOR	1,420	0	0	0	0
945	BODY CAMERA	0	0	0	16,000	16,000
947	OFFICE EQUIPMENT	0	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	0	20,000	30,500	40,000	30,000
951	SOFTWARE	0	122,888	122,888	122,888	122,888
Subtotal:		14,802	176,888	187,788	212,888	202,888
TOTAL	DEPARTMENT 42100	9,747,599	10,755,997	10,852,234	11,419,112	11,385,062

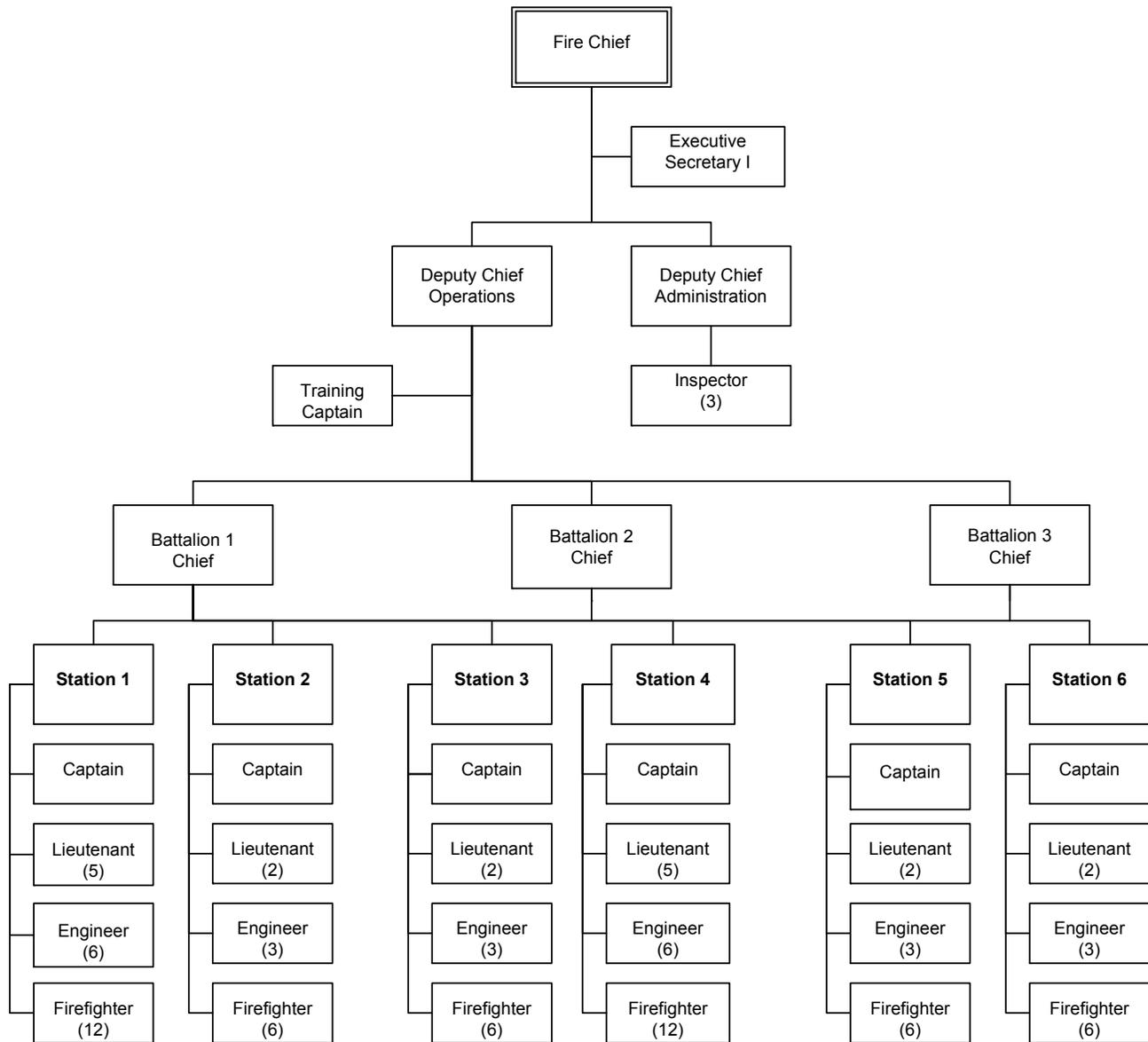
Animal Control



	FUND 110-GENERAL FUND		DEPT-44110- ANIMAL CONTROL			
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	230,929	241,641	241,641	251,728	251,728
112	OVERTIME	17,055	16,300	16,300	16,300	16,300
114	PART-TIME WAGES	0	1,000	0	0	0
131	SERVICE AWARDS	300	0	0	0	0
132	LONGEVITY	4,575	4,800	4,800	5,025	5,025
133	SOLD VACATIONS	421	3,000	3,000	4,950	4,950
134	CHRISTMAS BONUS	650	650	650	760	760
136	SICK PAY INCENTIVE	1,325	1,500	1,500	1,600	1,600
140	DENTAL INSURANCE	2,885	385	3,885	3,150	3,150
141	SOCIAL SECURITY EXPENSE	19,337	20,800	20,800	21,500	21,500
142	HEALTH INSURANCE EXP	46,501	58,747	58,747	54,705	54,705
143	RETIREMENT EXP	43,171	46,000	46,000	53,000	53,000
144	LIFE/DISABILITY INSURANCE	2,727	2,788	2,788	3,118	3,118
145	VISION INSURANCE	685	743	743	650	650
147	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
148	EDUCATION REIMBURSEMENT	0	0	0	0	0
149	WORKER'S COMP CLAIMS	758	1,500	1,500	1,500	1,500
191	LAUNDRY AND DRY CLEANING	1,021	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:		372,426	403,004	405,504	421,136	421,136
Operating expenditures:						
211	POSTAGE EXPENSE	143	175	175	175	175
216	GPS SERVICES	1,896	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	348	1,000	1,000	1,000	1,000
233	SUBSCRIPTIONS/MEMBERSHIPS	295	1,000	1,000	1,000	1,000
237	ADVERTISING EXPENSE	0	300	300	300	300
241	UTILITIES/PAGER	8,519	9,360	9,360	8,875	8,875
245	TELEPHONE	11,576	15,000	13,000	12,000	12,000
248	DONATED SPAY AND NEUTER	7,560	0	5,899	0	0
256	SPAY & NEUTER EXPENSE	30,674	34,000	34,000	22,000	34,000
257	RESTRICTED-SPAY&NEUTER EXPENSE	0	0	0	0	0
258	ADOPTION SPAY/NEUTER EXPENSE	36,860	35,000	35,000	25,000	35,000
259	SICK/VETERINARY EXPENSE	9,081	16,000	16,000	12,000	16,000
261	VEHICLE MAINTENANCE	11,230	8,000	8,000	8,000	8,000
263	COPIER MAINTENANCE	369	600	600	600	600
266	BUILDING/GROUND MAINTENANCE	3,821	10,000	7,500	10,000	7,500
283	TRAINING & TRAVEL EXP	4,072	1,500	1,500	1,500	1,500
290	CREDIT CARD FEES	1,153	1,000	1,000	1,100	1,100
295	LANDFILL EXPENSE	409	800	800	800	800
299	JANITORIAL CONTRACT	6,035	6,500	6,500	6,500	6,500
319	OFFICE EXPENSE	2,309	2,000	3,000	2,500	2,500
322	OSHA SAFETY SUPPLIES	62	500	500	500	500
324	JANITORIAL SUPPLIES	4,522	7,000	7,000	7,000	7,000
326	UNIFORMS & SAFETY SHOES	3,132	4,000	4,000	4,500	4,500
327	AMMUNITION	0	250	250	250	250
331	GASOLINE EXPENSE	6,690	6,240	7,240	6,890	6,890
395	EUTHANASIA SUPPLIES	407	500	500	500	500
396	PET FOOD/ANIMAL SUPPLIES	5,259	5,500	5,500	5,300	5,300
511	INS-BLDGS & CONTENTS	512	550	650	650	650
512	INS-VEHICLES & EQUIP	1,615	1,728	1,628	1,500	1,500
513	INS-GENERAL LIABILITY	2,421	2,603	2,603	2,500	2,500
514	WORKER'S COMPENSATION	7,436	6,836	6,836	7,485	7,485
599	MISCELLANEOUS EXP	0	500	500	500	500
771	VOLUNTEER COORDINATOR EXP	0	500	500	500	500
Subtotal:		168,753	181,842	185,241	154,325	177,825

	FUND 110-GENERAL FUND		DEPT-44110- ANIMAL CONTROL			
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Capital outlay and debt service:						
949	REPLACEMENT EQUIPMENT	1,718	2,500	2,500	2,500	2,500
950	HARDWARE	0	2,000	2,000	2,000	2,000
951	SOFTWARE	0	0	0	0	0
Subtotal:		1,718	4,500	4,500	4,500	4,500
TOTAL	DEPARTMENT 44110	542,897	589,346	595,245	579,961	603,461

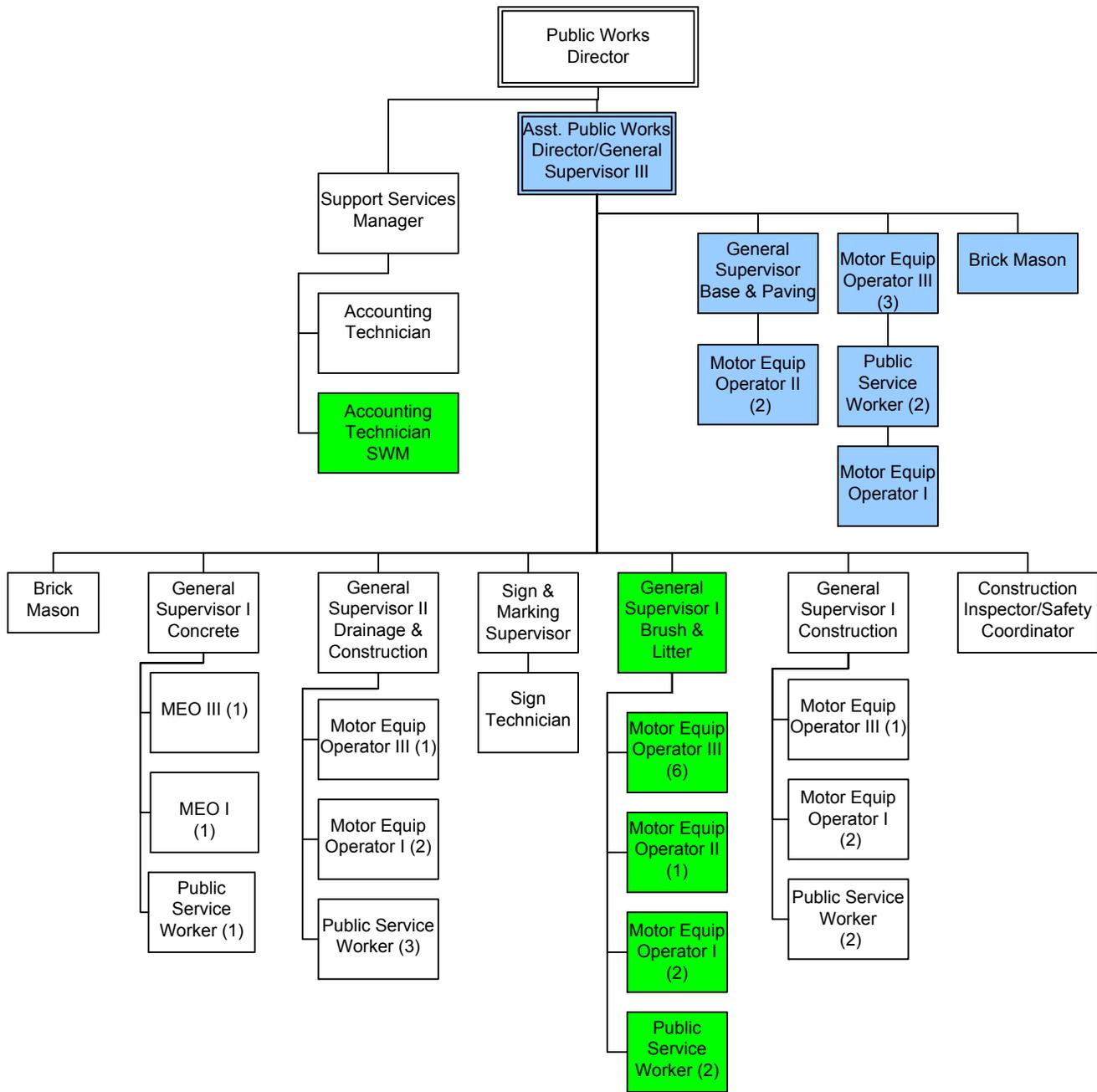
Cleveland Fire Department



	FUND 110- GENERAL FUND	DEPT-42200- FIRE PROTECTION				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	4,657,628	5,355,200	5,329,800	5,555,562	5,555,562
112	OVERTIME	235,655	267,500	259,500	254,300	254,300
118	FIRE RUNS	10,208	4,000	4,000	4,000	4,000
119	SUPPLEMENTAL PAY	72,512	80,400	80,400	75,000	75,000
121	STATE GRANT-IN SVC	52,800	60,000	60,000	60,000	60,000
131	SERVICE AWARDS	1,300	3,000	3,000	2,000	2,000
132	LONGEVITY	83,316	73,500	73,500	79,800	79,800
133	SOLD VACATION	71,798	55,000	55,000	55,000	55,000
134	CHRISTMAS BONUS	9,853	11,300	11,300	11,700	11,700
135	COLLEGE PAY	125	125	125	200	200
136	SICK PAY INCENTIVE	21,679	22,900	22,900	23,700	23,700
140	DENTAL INSURANCE	63,899	66,000	66,000	75,300	72,500
141	SOCIAL SECURITY TAXES	374,051	453,900	453,900	468,100	468,100
142	HEALTH INSURANCE EXP	1,146,191	1,345,000	1,345,000	1,420,500	1,415,000
143	RETIREMENT EXP	1,033,854	1,220,000	1,220,000	1,256,700	1,256,700
144	LIFE/DISABILITY INSURANCE	57,180	68,900	68,900	68,300	68,300
145	VISION INSURANCE	14,841	16,600	16,600	17,700	17,700
148	EDUCATION REIMBURSEMENT	12,322	26,000	26,000	26,000	20,000
149	WORKER'S COMP CLAIMS	4,399	7,300	7,300	7,300	7,300
191	LAUNDRY & DRY CLEANING	18,566	22,500	22,500	24,000	24,000
192	IMMUNIZATIONS & PHYSICALS	48,245	57,500	57,500	50,000	50,000
195	RECRUIT TESTING	25,000	47,500	55,500	38,800	38,800
Subtotal:		8,015,422	9,264,125	9,238,725	9,573,962	9,559,662
Operating expenditures:						
211	POSTAGE EXPENSE	331	500	500	500	500
215	RADIO MAINTENANCE FEE	4,699	5,000	5,000	5,000	5,000
216	RADIO REPEATER MAINTENANCE	3,900	4,200	7,400	4,200	4,200
218	COMMUNICATIONS REPLACEMENT	0	3,000	3,000	3,000	2,000
221	PRINTING EXPENSE	1,046	2,400	2,400	4,800	3,000
233	SUBSC. & MEMBERSHIPS	3,683	4,200	4,200	4,200	4,200
235	LICENSE/CERTIFICATION RENEWAL	3,207	3,600	3,600	3,600	3,600
237	ADVERTISING EXPENSE	1,031	600	600	600	600
241	UTILITIES	106,024	120,000	120,000	131,400	126,000
245	TELEPHONE EXPENSE	46,207	61,400	61,400	64,100	61,400
260	APPARATUS/EQUIP TESTS	3,828	3,900	3,900	4,600	4,600
261	VEHICLE MAINTENANCE	67,509	85,000	88,004	90,000	90,000
262	SMALL EQUIP-REPAIR/REPLC	980	2,000	2,000	2,000	2,000
263	COPIER MAINTENANCE	1,122	1,200	1,200	1,200	1,200
265	EXTRICATION REPAIR/TEST	1,974	4,000	4,000	2,600	2,600
266	BUILDING MAINTENANCE	39,369	50,000	55,700	70,000	60,000
283	TRAINING/TRAVEL	16,751	17,500	17,500	20,760	19,500
284	TRAINING/EDUCATIONAL MATERIAL	7,709	10,000	10,000	10,000	8,000
288	MUTUAL AID MEALS	2,213	2,250	2,250	3,000	2,500
309	TOWELS/CLOTHS	537	800	800	800	800
313	BATTERIES	837	1,000	1,000	1,000	1,000
319	OFFICE EXPENSE	5,858	7,000	7,000	6,500	6,500
320	ARSON EXPENSE	12	1,500	1,500	1,500	1,500
322	SAFETY EXPENSE	2,698	4,200	4,200	4,200	4,200
323	MEDICAL SUPPLIES/EQUIPMENT	13,434	6,000	6,000	6,000	6,000
324	JANITORIAL SUPPLIES	16,786	18,500	18,500	19,200	18,500
325	BEDDING	1,932	7,900	3,200	2,000	2,000
326	UNIFORM EXPENSE	14,790	34,500	34,500	36,400	34,500
329	OPERATING SUPPLIES	7,274	7,500	7,500	7,800	7,800
331	GASOLINE EXPENSE	38,176	40,000	40,000	42,700	42,000

FUND 110- GENERAL FUND		DEPT-42200- FIRE PROTECTION				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
338	APPLIANCES-REPAIR/REPLC	2,499	5,000	5,000	5,000	4,000
344	PPE EQUIPMENT	31,374	33,000	68,400	100,000	100,000
398	EXTINGUISHER REFILLS	940	1,800	1,800	1,800	1,800
399	HAZMAT SUPPLIES	24,693	5,400	5,400	6,000	6,000
511	INS-BLDGS & CONTENTS	10,003	11,000	14,400	14,400	14,400
512	INS-VEHICLES & EQUIP	40,156	41,000	41,000	54,100	54,100
513	INS-GENERAL LIABILITY	55,649	56,000	56,000	54,100	54,100
514	WORKER'S COMPENSATION	175,815	170,000	166,600	164,000	164,000
599	MISCELLANEOUS	0	500	500	500	500
770	DONATIONS-HONOR GUARD	0	0	0	2,000	0
771	PUBLIC INFORMATION	0	0	0	0	0
772	CITY FUNDED-HONOR GUARD	494	2,000	1,000	3,700	2,000
773	FIRE PREVENTION PROG	3,160	3,700	3,700	0	0
777	DONATION EXPENSE	(50)	0	7,933	0	0
Subtotal:		758,650	839,050	888,587	959,260	926,600
Capital outlay and debt service:						
929	ROOFING PROJECT	6,946	0	0	0	0
941	TRUCK EQUIPMENT	14,298	10,000	10,000	10,000	10,000
942	ISO FIREFIGHTING EQUIP	27,132	26,000	26,000	26,000	26,000
943	OFFICE EQUIPMENT	3,254	600	600	2,800	1,500
944	VEHICLE CONVERSION	0	0	0	0	0
946	EQUIP-BREATHING APPARATUS	10,155	10,000	10,000	10,000	10,000
947	FURNITURE	425	1,000	1,000	1,000	1,000
949	COMPUTER EQUIPMENT	0	0	0	0	0
950	HARDWARE	0	11,500	11,500	15,500	11,500
951	SOFTWARE	0	12,830	12,830	15,200	12,900
952	COMPUTER SOFTWARE	0	0	0	0	0
953	SMALL EQUIPMENT	7,999	4,200	4,200	4,200	4,200
954	WASHER MACHINE EQUIPMENT	0	0	0	0	0
957	RADIO EQUIPMENT	0	14,000	10,800	14,000	11,000
956	HAZMAT EQUIPMENT-EMA	0	0	0	0	0
Subtotal:		70,209	90,130	86,930	98,700	88,100
TOTAL DEPARTMENT 42200		8,844,281	10,193,305	10,214,242	10,631,922	10,574,362

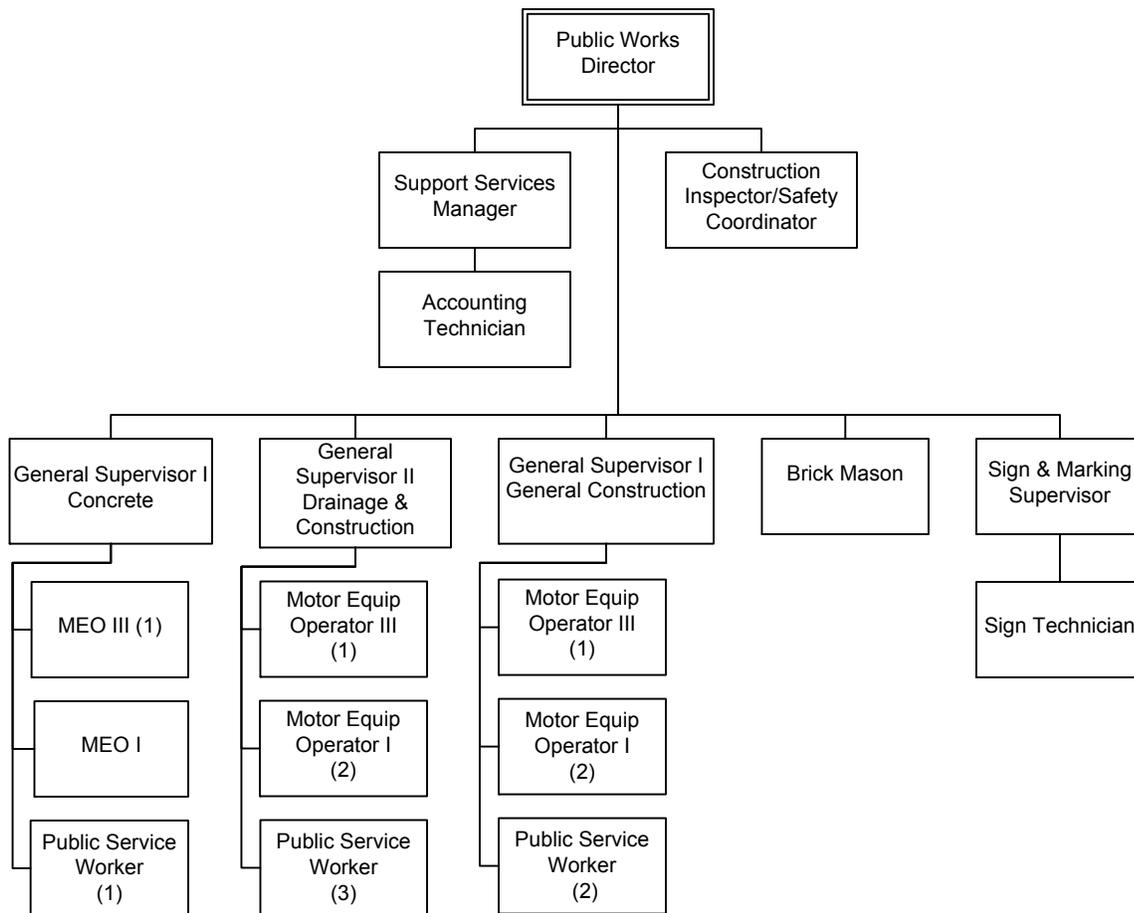
Public Works Department



Note: Positions funded by the State Street Aid Fund

Note: Positions funded by the Solid Waste Management Fund

Public Works Operations Division

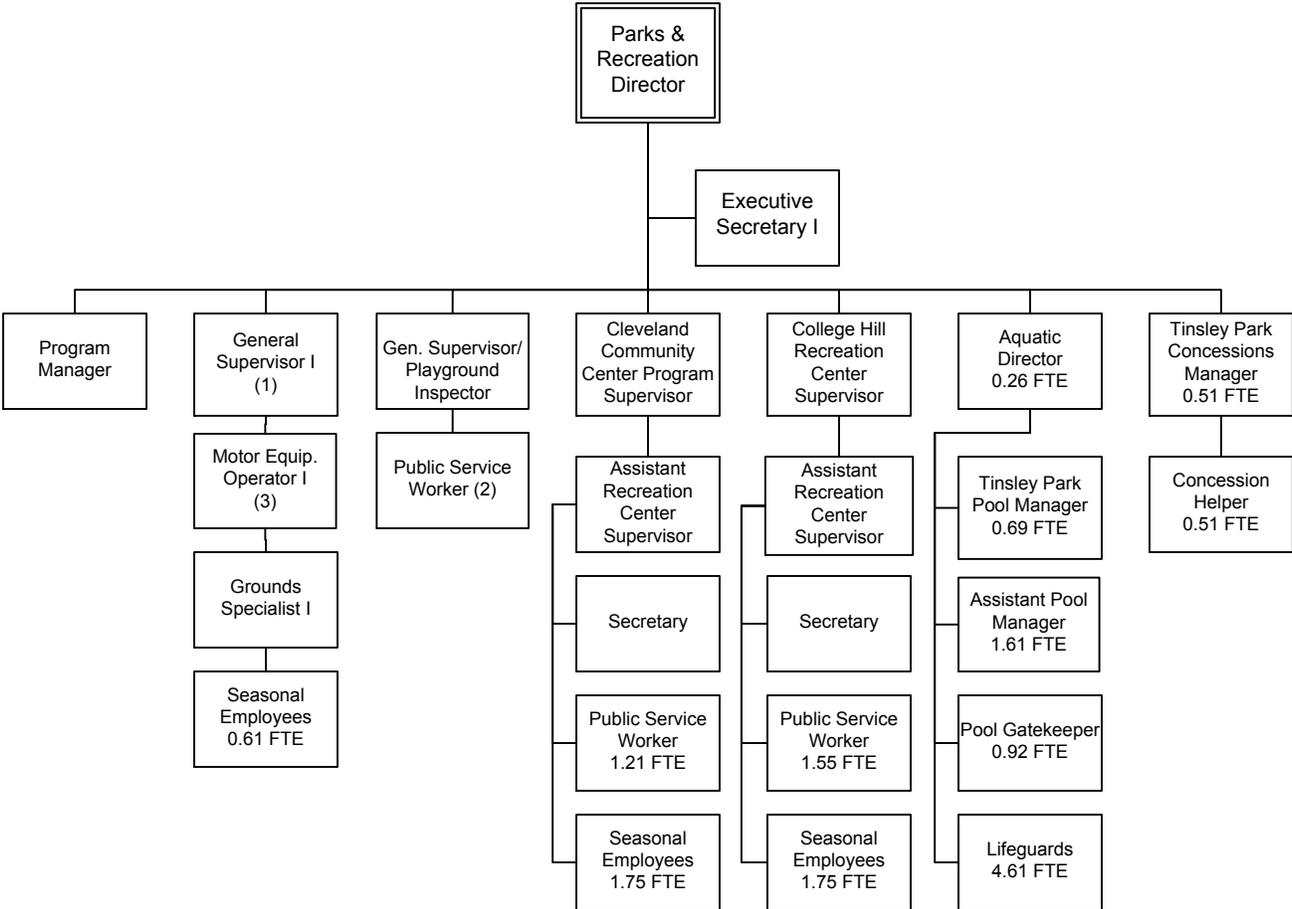


	FUND 110-GENERAL FUND		DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION			
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	777,743	891,200	888,500	990,500	990,500
112	OVERTIME	22,763	15,000	15,000	25,000	25,000
113	SEASONAL LEAF EMPLOYEES	22,185	25,000	25,000	25,000	25,000
114	PART-TIME	10,549	8,900	11,600	8,900	8,900
119	SUPPLEMENTAL PAY	600	700	700	700	700
131	SERVICE AWARDS	450	800	800	800	800
132	LONGEVITY	20,700	21,800	21,800	20,000	20,000
133	SOLD VACATION	10,143	11,500	11,500	11,900	11,900
134	CHRISTMAS BONUS	2,057	2,000	2,000	2,800	2,800
135	COLLEGE PAY	125	200	200	200	200
136	SICK PAY INCENTIVE	3,100	4,400	4,400	3,500	3,500
140	DENTAL INSURANCE	10,836	13,200	13,200	16,200	16,200
141	SOCIAL SECURITY TAXES	62,512	74,000	74,000	81,700	81,700
142	HEALTH INSURANCE EXP	155,747	263,000	263,000	315,300	295,000
143	RETIREMENT EXPENSE	135,430	162,000	162,000	180,700	180,700
144	LIFE/DISABILITY INSURANCE	10,607	12,100	12,100	13,200	13,200
145	VISION INSURANCE	2,513	3,400	3,400	3,700	3,700
148	EDUCATION REIMBURSEMENT	2,388	2,400	2,400	2,400	2,400
149	WORKER'S COMP CLAIMS	2,230	2,000	2,000	2,000	2,000
191	LAUNDRY & DRY CLEANING	7	600	600	600	600
192	PRE-EMPLOYMENT TESTING	1,702	1,600	1,600	1,600	1,600
197	SAFETY SHOES	2,520	3,500	3,500	3,500	3,500
Subtotal:		1,256,907	1,519,300	1,519,300	1,710,200	1,689,900
Operating expenditures:						
211	POSTAGE EXPENSE	92	200	200	200	200
215	800 MHZ RADIO EXPENSE	3,000	3,000	3,000	3,000	3,000
216	GPS	5,464	6,600	6,600	6,300	6,300
221	PRINTING EXPENSE	85	200	200	200	200
233	SUBSC. & MEMBERSHIPS	545	500	500	500	500
237	ADVERTISING EXPENSE	177	300	300	300	300
241	UTILITIES	36,040	40,000	40,000	43,500	40,000
245	TELEPHONE EXPENSE	21,889	21,000	21,000	21,000	21,000
257	SURVEYS	700	3,000	3,000	3,000	3,000
266	BUILDING MAINTENANCE	12,252	15,000	15,000	15,000	15,000
283	TRAVEL & TRAINING EXP	1,047	2,000	2,000	2,000	2,000
288	DEPT WK SESSION	134	200	200	200	200
298	CONT SVCS-PEST CONTROL	966	1,000	1,000	1,000	1,000
319	OFFICE EXPENSE	4,044	5,800	5,800	5,800	5,800
321	OPERATING SUPPLIES	6,971	7,000	7,000	8,000	8,000
322	SAFETY SUPPLIES	3,926	4,000	4,000	4,000	4,000
324	JANITORIAL SUPPLIES	2,379	2,100	2,100	2,500	2,500
326	UNIFORM EXPENSE	9,002	11,500	11,500	9,000	9,000
331	GASOLINE EXPENSE	76,540	76,000	91,000	91,000	91,000
332	REPAIRS & PARTS	144,796	160,000	145,000	145,000	145,000
341	SIGN SHOP SUPPLIES	4,891	4,500	4,500	4,500	4,500
342	SIGN PARTS & SUPPLIES	27,432	50,000	50,000	50,000	50,000
344	MAJOR SAFETY MARKINGS	34,484	100,000	100,000	100,000	75,000
345	THERMOPLASTIC CONTRACT	21,374	30,000	30,000	30,000	30,000
471	PAVING & MATERIALS	214,983	300,000	296,033	300,000	300,000
511	INS-BLDGS & CONTENTS	5,889	6,400	7,633	7,700	7,700
512	INS-VEHICLES & EQUIP	12,108	13,200	13,200	13,200	13,200
513	INS-GENERAL LIABILITY	18,998	20,500	20,500	20,500	20,500
514	WORKER'S COMPENSATION	49,523	52,500	52,522	46,200	46,200
599	MISCELLANEOUS	174	500	500	500	500
799	INCENTIVE PROGRAM	2,738	4,000	4,000	4,000	4,000
Subtotal:		722,643	941,000	938,288	938,100	909,600

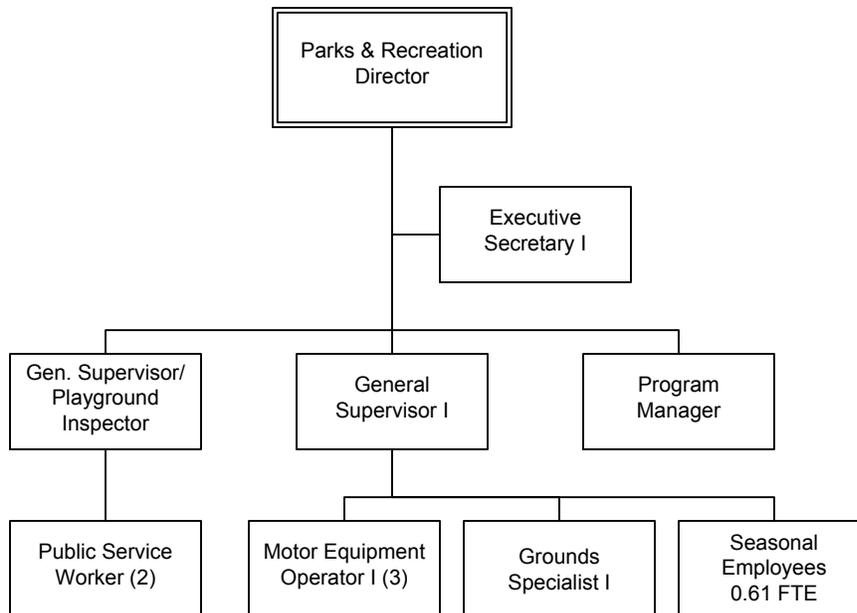
FUND 110-GENERAL FUND		DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Capital outlay and debt service:						
929	SHED	24,248	0	0	0	0
930	PW BLDG @ HILL ST	0	0	17,902	0	0
941	SMALL EQUIPMENT	8,822	0	5,000	3,000	3,000
942	SMALL EQUIPMENT-SIGNS	0	3,000	1,800	1,800	1,800
943	EQUIPMENT - SIGN CUTTER/PRINTER	0	1,800	0	0	0
944	EQUIPMENT - PAINT MACHINE	22,649	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	0	5,500	5,253	3,000	3,000
951	SOFTWARE	0	2,000	2,247	2,700	2,700
Subtotal:		55,719	12,300	32,202	10,500	10,500
TOTAL	DEPARTMENT 43110	2,035,269	2,472,600	2,489,790	2,658,800	2,610,000

FUND 110-GENERAL FUND		DEPT-43130- STREET LIGHTING & SIGNALS				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Operating expenditures:						
241	STREET LIGHTING - ENERGY	759,738	820,000	813,300	813,000	813,000
247	TRAFFIC LIGHT UTILITY SVC	15,617	25,000	25,000	25,000	25,000
248	POLE ATTACHMENTS	4,884	5,300	5,300	5,500	5,500
249	ITS MAINTENANCE SERVICES	31,050	44,000	44,000	44,000	44,000
264	TRAFFIC LIGHT REP/MAINT	471,887	550,000	550,000	615,000	615,000
343	TRAFFIC SIGNAL SUPPLIES	3,500	4,000	4,000	4,000	4,000
349	SIGNAL PREMPTION-CU	0	0	0	0	0
Subtotal:		1,286,676	1,448,300	1,441,600	1,506,500	1,506,500
Capital outlay and debt service:						
941	SMALL EQUIPMENT	6,426	3,800	10,500	12,900	12,900
950	HARDWARE	0	0	0	0	0
951	SOFTWARE	0	0	0	0	0
Subtotal:		6,426	3,800	10,500	12,900	12,900
TOTAL	DEPARTMENT 43130	1,293,102	1,452,100	1,452,100	1,519,400	1,519,400

Parks & Recreation Department

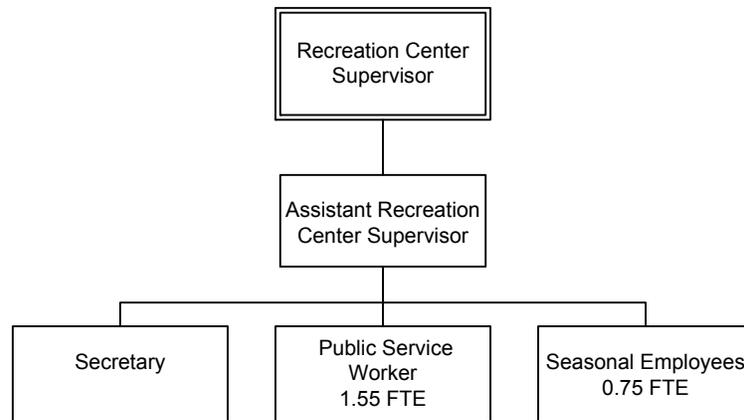


Parks & Recreation Administration & Maintenance Division



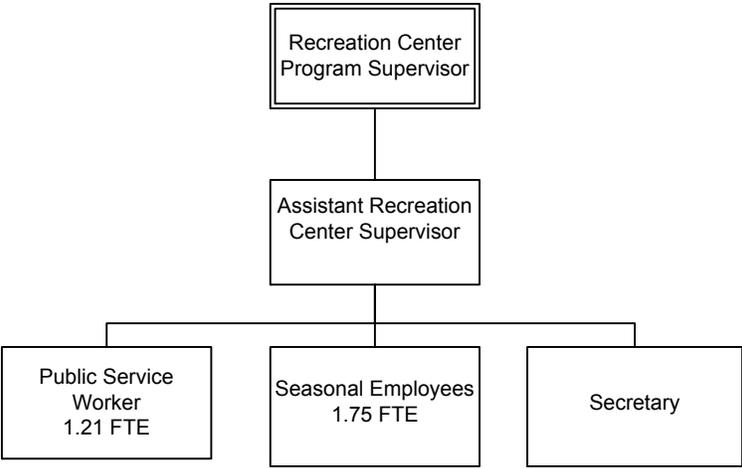
	FUND 110-GENERAL FUND		DEPT-44420- PARKS & RECREATION			
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	472,761	503,000	475,700	462,000	467,000
112	OVERTIME	4,711	6,000	6,000	6,000	6,000
114	PART TIME WAGES	175	10,000	11,551	17,500	25,000
131	SERVICE AWARDS	350	350	250	0	0
132	LONGEVITY	8,850	10,000	9,375	8,700	8,700
133	SOLD VACATION	5,828	6,500	6,966	7,500	7,500
134	CHRISTMAS BONUS	1,191	1,200	1,083	1,200	1,200
135	COLLEGE PAY	125	125	125	125	125
136	SICK PAY INCENTIVE	2,350	3,300	2,125	3,300	3,300
140	DENTAL INSURANCE	5,345	5,900	5,900	5,800	5,800
141	SOCIAL SECURITY TAXES	36,040	41,400	41,400	38,000	38,000
142	HEALTH INSURANCE EXP	131,624	147,800	147,800	145,000	145,000
143	RETIREMENT EXP	85,517	95,500	95,500	90,000	90,000
144	LIFE/DISABILITY INSURANCE	5,879	6,600	6,600	6,700	6,700
145	VISION INSURANCE	1,402	1,700	1,700	1,600	1,600
147	UNEMPLOYMENT COMP	0	0	0	0	0
148	EDUCATION REIMBURSEMENT	0	0	0	0	0
149	WORKER'S COMP CLAIMS	2,241	2,000	2,000	2,000	2,000
191	LAUNDRY & DRY CLEANING	658	800	800	800	800
192	PRE-EMPLOYMENT TESTING	143	200	200	200	200
Subtotal:		765,190	842,375	815,075	796,425	808,925
Operating expenditures:						
211	POSTAGE EXPENSE	87	200	200	200	200
216	GPS SERVICES	8,558	9,300	9,300	4,700	4,700
233	MEMBERSHIP	720	1,500	1,500	1,700	1,000
237	ADVERTISING	0	300	300	300	300
241	UTILITIES	8,335	13,000	13,000	13,000	13,000
245	TELEPHONE EXPENSE	10,173	10,000	10,000	10,000	10,000
261	VEHICLE MAINTENANCE	37,355	30,000	33,339	30,000	30,000
262	EQUIPMENT REPAIRS	1,454	3,500	3,500	3,500	3,500
265	GROUNDS MAINT EXPENSE	23,706	25,000	25,000	25,000	25,000
266	PLAYGROUND MULCH	11,808	25,000	25,000	27,000	30,000
267	FLETCHER BLDG EXP	27,308	28,500	28,500	28,500	28,500
268	GREENWAY UTILITIES	38,409	37,500	38,646	40,000	40,000
269	GREENWAY MAINTENANCE	12,834	16,000	16,000	16,000	16,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAINING/TRAVEL EXP	7,399	6,000	6,000	7,500	6,000
290	CREDIT CARD FEES	607	750	750	750	750
319	OFFICE EXPENSE	1,557	1,500	1,500	2,500	1,750
326	UNIFORM EXPENSE	3,982	4,000	4,000	4,350	4,350
331	GASOLINE EXPENSE	24,564	24,500	24,500	35,000	27,500
511	INS-BLDGS & CONTENTS	7,846	8,500	8,500	10,000	10,000
512	INS-VEHICLES & EQUIP	2,749	3,000	3,000	2,500	2,500
513	INS-GENERAL LIABILITY	11,354	12,300	12,300	12,100	12,100
514	WORKER'S COMPENSATION	15,278	14,600	4,600	4,500	4,500
547	CONT SVCS-SECURITY	0	0	0	3,600	3,600
599	MISCELLANEOUS EXP	15	500	500	500	500
731	OLD TIMERS BANQUET	462	3,000	3,000	3,000	3,000
732	GREENWAY BENCHES	0	0	0	0	0
Subtotal:		260,760	282,650	277,135	290,400	282,950
Capital expenditures and debt service:						
922	CIVITAN PLAY SHELTER	0	0	17,733	0	0
947	OFFICE MACHINERY & EQUIP	0	0	0	0	0
949	SMALL EQUIPMENT	2,493	2,500	2,500	0	0
950	HARDWARE	0	10,000	9,554	5,000	5,000
951	SOFTWARE	0	0	446	400	400
952	EQUIP LEASE-REPLACEMENT	0	0	0	0	0
953	LIGHTING/SOUND-GREENWAY	44,944	0	0	0	0
Subtotal:		47,437	12,500	30,233	5,400	5,400
TOTAL DEPARTMENT 44420		1,073,387	1,137,525	1,122,443	1,092,225	1,097,275

College Hill Recreation Center



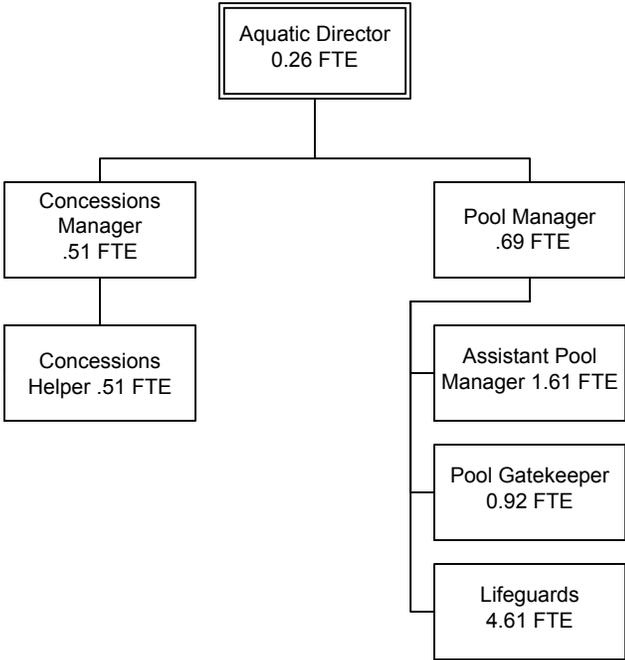
	FUND 110-GENERAL FUND	DEPT-44410- COLLEGE HILL RECREATION CENTER				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	136,299	141,000	141,000	146,000	146,000
112	OVERTIME WAGES	5,571	6,000	6,000	6,000	6,000
114	PART TIME WAGES	39,777	35,000	35,000	35,000	35,000
131	SERVICE AWARDS	200	200	200	150	150
132	LONGEVITY	2,775	3,000	2,925	3,100	3,100
133	SOLD VACATION	1,666	3,000	3,000	2,500	2,500
134	CHRISTMAS BONUS	433	500	434	500	500
136	SICK PAY INCENTIVE	900	1,200	875	1,200	1,200
140	DENTAL INSURANCE	1,539	1,700	1,700	1,700	1,700
141	SOCIAL SECURITY TAXES	14,272	14,600	15,066	15,500	15,500
142	HEALTH INSURANCE EXP	29,235	31,100	31,100	32,600	32,600
143	RETIREMENT EXP	25,168	28,000	28,000	28,500	28,500
144	LIFE/DISABILITY INSURANCE	1,617	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:		259,836	268,200	268,200	275,650	275,650
Operating expenditures:						
237	ADVERTISING	0	0	0	100	100
241	UTILITIES	49,658	59,000	59,000	62,600	62,600
245	TELEPHONE EXP	8,351	10,000	10,000	9,000	9,000
262	EQUIPMENT REPAIRS	445	1,000	1,000	1,000	1,000
266	PARK & BLDG MAINTENANCE	48,696	35,000	35,000	35,000	35,000
283	TRAINING/TRAVEL EXP	1,229	2,500	2,500	2,200	2,200
289	TEAM COMPETITION/TRIPS	882	2,600	2,600	2,600	2,600
319	OFFICE EXPENSE	1,257	1,800	1,800	1,800	1,800
324	JANITORIAL SUPPLIES	3,620	4,000	4,000	4,000	4,000
325	CONCESSION SUPPLIES	638	3,000	3,000	1,500	1,500
331	GASOLINE EXPENSE	606	400	400	400	400
339	AED MAINTENANCE	0	0	0	0	0
391	POOL EXPENSE	16,496	12,000	12,000	15,000	15,000
392	ATHLETIC SUPPLIES	2,000	2,000	2,000	2,000	2,000
399	PROGRAM DEVELOPMENT	1,493	8,000	8,000	8,000	8,000
511	INS-BLDGS & CONTENTS	5,757	6,200	6,200	7,300	7,300
513	INS-GENERAL LIABILITY	5,047	5,500	5,500	5,100	5,100
514	WORKER'S COMPENSATION	6,175	5,800	5,800	4,600	4,600
546	CONT SVCS-FLOOR MAINT	0	0	0	2,000	2,000
547	CONT SVCS-SECURITY	0	0	0	1,600	1,600
595	DANCE UNIFORM EXPENSE	0	0	0	0	0
597	CHEERLEADING PROGRAM	0	0	0	0	0
598	PROGRAM EXPENSE	5,001	6,300	6,300	6,300	20,000
599	MISCELLANEOUS	105	500	500	500	500
721	BCCSA ACTIVITIES	15,000	15,000	15,000	15,000	15,000
783	YOUTH ACHIEVEMENT PROG	2,223	5,300	5,300	6,000	6,000
784	WATER DOGS	0	0	0	0	0
786	PANTHER ACCOUNT	0	0	0	0	0
Subtotal:		174,679	185,900	185,900	193,600	207,300
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		434,515	454,100	454,100	469,250	482,950

Cleveland Community Center



	FUND 110-GENERAL FUND	DEPT-44430- CLEVELAND COMMUNITY CENTER				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	139,828	141,000	141,000	145,000	145,000
112	OVERTIME	4,104	6,000	6,000	8,000	6,000
114	PART TIME	56,652	38,000	38,000	40,000	40,000
131	SERVICE AWARDS	0	150	150	0	0
132	LONGEVITY	3,300	3,500	3,450	3,600	3,600
133	SOLD VACATION	2,414	3,200	3,200	3,000	3,000
134	CHRISTMAS BONUS	433	500	434	500	500
136	SICK PAY INCENTIVE	700	1,200	725	1,200	1,200
140	DENTAL INSURANCE	2,164	2,300	2,300	2,300	2,300
141	SOCIAL SECURITY TAXES	14,964	14,600	15,191	15,500	15,500
142	HEALTH INSURANCE EXP	43,610	46,500	46,500	47,300	47,300
143	RETIREMENT EXPENSE	23,529	28,000	28,000	38,600	28,000
144	LIFE/DISABILITY INSURANCE	1,612	2,000	2,000	1,900	1,900
145	VISION INSURANCE	469	600	600	600	600
147	UNEMPLOYMENT COMPEN	0	0	0	500	500
149	WORKER'S COMP CLAIMS	0	300	300	200	200
Subtotal:		293,779	287,850	287,850	308,200	295,600
Operating expenditures:						
237	ADVERTISING	0	250	250	100	100
241	UTILITIES	36,097	36,000	36,000	35,000	35,000
245	TELEPHONE EXPENSE	6,069	7,000	7,000	6,700	6,700
261	VEHICLE EXPENSE	0	500	500	500	500
262	EQUIPMENT REPAIRS	152	500	500	500	500
266	BUILDING MAINTENANCE	33,649	35,000	35,000	35,000	35,000
283	TRAINING/TRAVEL EXP	3,322	2,500	2,500	3,000	3,000
289	TEAM TRIPS/COMPETITIONS	1,330	2,600	2,600	2,600	2,600
319	OFFICE EXPENSE	1,200	1,500	1,500	1,500	1,500
324	JANITORIAL SUPPLIES	3,213	4,000	4,000	4,000	4,000
331	GASOLINE EXPENSE	165	400	400	400	400
391	POOL EXPENSE	8,889	12,000	12,000	12,000	12,000
392	ATHLETIC SUPPLIES	705	2,000	2,000	2,000	2,000
399	PROGRAM DEVELOPMENT	4,671	8,000	8,000	10,000	20,000
511	INS-BLDGS & CONTENTS	3,892	4,200	4,200	4,900	4,900
513	INS-GENERAL LIABILITY	4,856	5,300	5,300	4,900	4,900
514	WORKER'S COMPENSATION	6,867	6,600	6,600	6,000	6,000
546	CONT SVCS-FLOOR MAINT	1,957	2,000	2,000	2,000	2,000
547	CONT SVCS-SECURITY	1,242	1,300	1,300	1,300	1,300
599	MISCELLANEOUS EXP	66	500	500	500	500
784	WATER DOGS	2,000	0	0	0	0
785	JUNIOR PRO BASKETBALL	4,500	4,500	4,500	4,500	4,500
786	CARDINAL ACCOUNT	2,470	3,700	3,700	3,700	3,700
Subtotal:		127,312	140,350	140,350	141,100	151,100
Capital outlay and debt service:						
941	SMALL EQUIPMENT	0	0	0	0	0
942	HVAC UNIT	0	0	0	0	0
943	WEIGHT EQUIPMENT	11,049	0	0	0	0
950	HARDWARE	0	0	0	0	0
951	SOFTWARE	0	0	0	0	0
Subtotal:		11,049	0	0	0	0
TOTAL	DEPARTMENT 44430	432,140	428,200	428,200	449,300	446,700

Tinsley Park



	FUND 110-GENERAL FUND		DEPT-44700- TINSLEY PARK				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET	
Personnel and fringe benefits:							
111	SALARIES	199,651	170,000	170,000	170,000	170,000	170,000
112	OVERTIME	2,157	10,000	10,000	10,000	10,000	10,000
141	SOCIAL SECURITY EXPENSE	16,118	13,500	13,500	14,000	14,000	14,000
147	UNEMPLOYMENT COMP	0	0	0	0	0	0
Subtotal:		217,926	193,500	193,500	194,000	194,000	
Operating expenditures:							
241	UTILITIES	72,978	72,000	72,000	75,000	75,000	75,000
245	TELEPHONE EXPENSE	649	1,000	1,000	1,000	1,000	1,000
265	MAINTENANCE/REPAIRS	30,366	32,500	27,500	33,500	33,500	33,500
283	LIFEGUARD TRAINING	5,079	7,000	7,000	7,000	7,000	7,000
324	JANITORIAL SUPPLIES	5,771	6,500	6,500	6,500	6,500	6,500
325	TOURNAMENT EXPENSE	2,247	5,000	5,000	5,000	5,000	5,000
391	POOL EXPENSE	21,261	25,000	25,000	25,000	25,000	25,000
393	CONCESSION SUPPLIES	7,765	12,000	12,000	8,000	8,000	8,000
511	INS-BLDGS & CONTENTS	3,702	4,000	4,000	4,700	4,700	4,700
513	INS-GENERAL LIABILITY	3,932	4,300	4,300	4,000	4,000	4,000
514	WORKER'S COMPENSATION	5,920	5,800	19,800	6,100	6,100	6,100
599	MISCELLANEOUS	0	0	0	0	0	0
Subtotal:		159,670	175,100	184,100	175,800	175,800	
Capital outlay and debt service:							
339	AED 2	0	0	0	0	0	0
948	PLAYGROUND EQUIP REPLACEMT	0	0	0	0	0	0
949	EQUIPMENT	0	0	5,000	0	0	0
950	HARDWARE	0	0	0	0	0	0
951	SOFTWARE	0	0	0	0	0	0
Subtotal:		0	0	5,000	0	0	
TOTAL	DEPARTMENT 44700	377,596	368,600	382,600	369,800	369,800	

FUND 110- GENERAL FUND		DEPT-49000 - PARKS & RECREATION DEBT SERVICE LEASES				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
621	PRIN-RETIREMENT-MOWERS	0	0	0	0	0
622	PRIN-RETIREMENT-EQUIPMENT	36,163	29,183	23,159	23,159	23,159
633	INT-RETIREMENT-MOWERS	0	0	0	0	0
634	INT-RETIREMENT-EQUIPMENT	1,212	541	1,778	1,778	1,778
Subtotal:		37,375	29,724	24,937	24,937	24,937
TOTAL	DEPARTMENT 49000	37,375	29,724	24,937	24,937	24,937

	FUND 110-GENERAL FUND	DEPT-51500- APPROPRIATIONS				
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Operating expenditures:						
General government:						
700	JOINTLY FUNDED	0	5,376	2,843	5,376	5,376
701	CLEVE/BRAD REG MUSEUM	42,300	42,300	42,300	42,300	42,300
702	MTAS - BENCHMARKING	0	0	0	0	0
703	MUNICIPAL LEAGUE DUES	9,102	9,200	9,200	9,200	10,000
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	8,257	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%)	61,066	59,400	59,400	59,400	59,400
709	KEEP AMERICA BEAUTIFUL(50%)	35,260	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	385,085	381,576	379,043	381,576	382,376
Public safety:						
713	CLEVE/BRAD COMM CTR (49.5%)	638,904	650,000	650,000	650,000	650,000
714	EMERGENCY MGMT (20%)	93,575	87,300	87,300	87,300	87,300
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	736,479	742,300	742,300	742,300	742,300
Health & welfare:						
717	VETERANS AFFAIRS (20%)	27,741	22,600	22,600	22,600	22,600
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%)	94,400	94,400	96,933	94,400	94,400
722	ALLIED ARTS OF CLEVELAND	0	0	0	1,000	1,000
	Total Health & welfare	128,341	125,200	127,733	126,200	126,200
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	10,746	14,000	14,000	14,000	14,000
728	BRADLEY/CLEV FOOTBALL	0	0	0	0	0
729	WATER DOGS	0	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
734	FOOTHILLS COUNTRY FAIR	0	0	0	0	0
	Total Parks & recreation	30,746	36,000	36,000	36,000	36,000
Education:						
735	VOCATIONAL SCHOOL (20%)	23,530	26,160	26,160	26,160	26,160
	Total Education	23,530	26,160	26,160	26,160	26,160
TOTAL DEPARTMENT 51500		1,304,181	1,311,236	1,311,236	1,312,236	1,313,036

	FUND 110-GENERAL FUND		DEPT-51600- TRANSFERS TO OTHER FUNDS				
OBJECT CODE		2017-2018 ORIGINAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET	
761	TRANSFER TO SCHOOL FUND	5,273,600	5,273,600	5,273,600	5,273,600	5,432,000	
762	TRANSFER TO DEBT SVC	2,879,080	2,940,952	2,940,952	2,374,742	2,374,742	
763	TRANSFER TO LIBRARY FUND	645,800	654,000	654,000	673,600	673,600	
764	TRANS-SOLID WASTE MGMT	1,056,494	1,074,100	1,074,100	1,445,400	1,075,400	
766	TRANSFER TO CIP	4,076,721	1,135,000	1,293,289	1,450,000	1,450,000	
768	TRANS-DEBT SVC-FIRE	144,032	147,706	147,706	146,209	146,209	
769	TRANS-DEBT SVC-SCHOOLS	2,691,519	3,160,846	3,160,846	3,228,553	3,228,553	
776	TRANSFER TO MPO FUND	57,000	57,000	57,000	44,500	44,500	
782	TRANSFER TO CDBG	36,000	20,000	20,000	30,000	30,000	
TOTAL	DEPARTMENT 51600	16,860,246	14,463,204	14,621,493	14,666,604	14,455,004	
	GRAND TOTAL EXPENSES	49,314,568	50,956,752	51,325,669	52,834,254	52,446,784	



FY2020 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 82.2% 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 87.0% 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 5.6% 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 11.8% 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

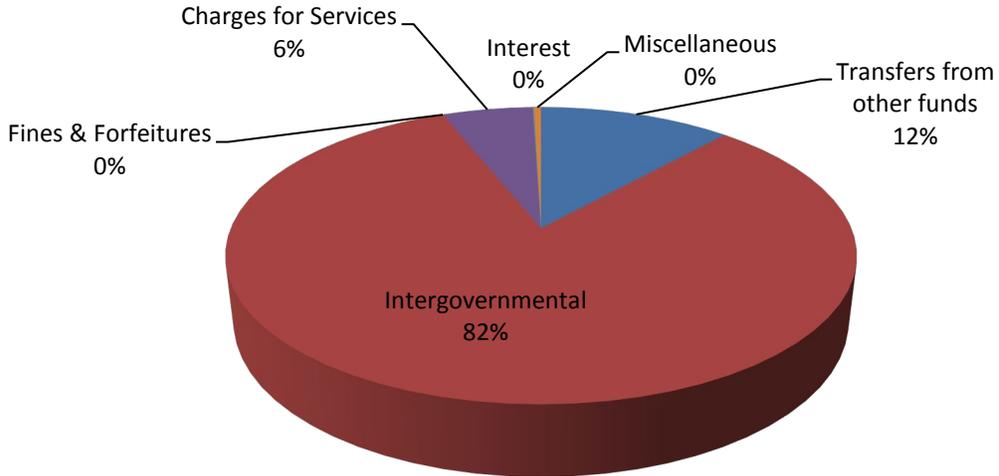
More than 87.0%, or \$53.3 million, of the \$61.29 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. Almost 7.7% is spent on public works including projects and programs within the State Street Aid Fund and Solid Waste Management Fund.

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.

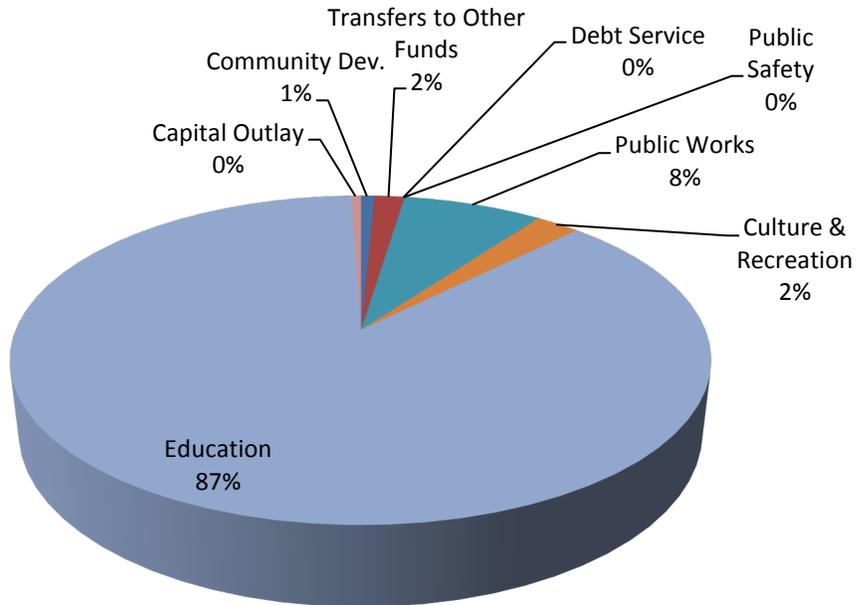
Special Revenue Funds Budget Summary

	FY2018 ACTUAL BUDGET	FY2019 ORIGINAL BUDGET	FY2019 AMENDED BUDGETED	FY2020 PROPOSED BUDGET	% OF TOTAL BUDGET
<i>Revenues and Other</i>					
<i>Financial Resources</i>					
Intergovernmental Revenues	\$46,523,416	\$49,205,939	\$49,228,206	\$50,675,297	82.2%
Charges for Services	\$4,906,700	\$3,020,235	\$3,192,587	\$3,422,902	5.6%
Fines and Forfeitures	\$19,799	\$10,000	\$12,500	\$0	0.0%
Interest (Investment) Income	\$106,178	\$30,550	\$32,550	\$43,850	0.1%
Miscellaneous Revenues	\$537,602	\$242,868	\$380,532	\$266,398	0.4%
Transfer from Other Funds	\$15,301,188	\$7,088,700	\$11,054,940	\$7,255,500	11.8%
<i>Total Revenues and Other</i>					
<i>Financial Resources</i>	\$67,394,883	\$59,598,292	\$63,901,315	\$61,663,947	100.0%
<i>Expenditures and Other</i>					
<i>Financing Uses</i>					
Community Development	\$327,577	\$417,955	\$541,748	\$454,212	0.7%
Public Safety	\$11,752	\$17,500	\$72,826	\$17,500	0.0%
Public Works	\$4,054,372	\$4,399,300	\$4,508,629	\$4,703,000	7.7%
Culture and Recreation	\$1,375,877	\$1,440,500	\$1,440,500	\$1,479,700	2.4%
Education	\$50,154,947	\$52,235,623	\$51,984,508	\$53,323,128	87.0%
Capital Outlay	\$5,472,117	\$224,645	\$5,568,128	\$318,828	0.5%
Debt Service Principal	\$392,375	\$0	\$0	\$0	0.0%
Debt Service Interest & Other	\$33,409	\$0	\$310,566	\$0	0.0%
Transfers to Other Funds	\$991,272	\$1,006,137	\$1,006,137	\$1,002,864	1.6%
<i>Total Expenditures and</i>					
<i>Other Financing Uses</i>	\$62,813,698	\$59,741,660	\$65,433,042	\$61,299,232	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$ 4,581,185	\$ (143,368)	\$ (1,531,727)	\$ 364,715	
<i>Fund Balance at Beginning of FY</i>	\$ 8,195,386	\$ 12,776,571	\$ 12,776,571	\$ 11,244,844	
<i>Fund Balance at End of FY</i>	\$ 12,776,571	\$ 12,633,203	\$ 11,244,844	\$ 11,609,559	

Summary of Special Revenue Funds Revenue and Other Sources - FY2020

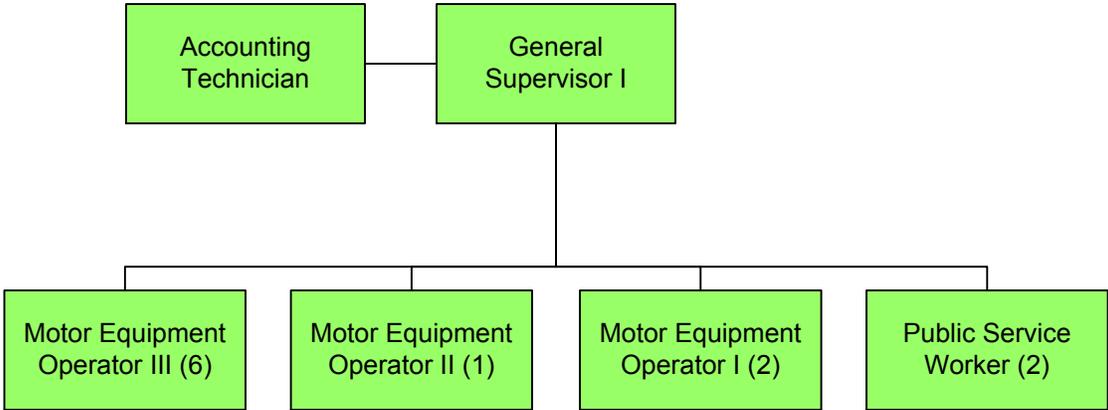


Summary of Special Revenue Funds Expenditures and Other Uses - FY2020



SOLID WASTE MANAGEMENT

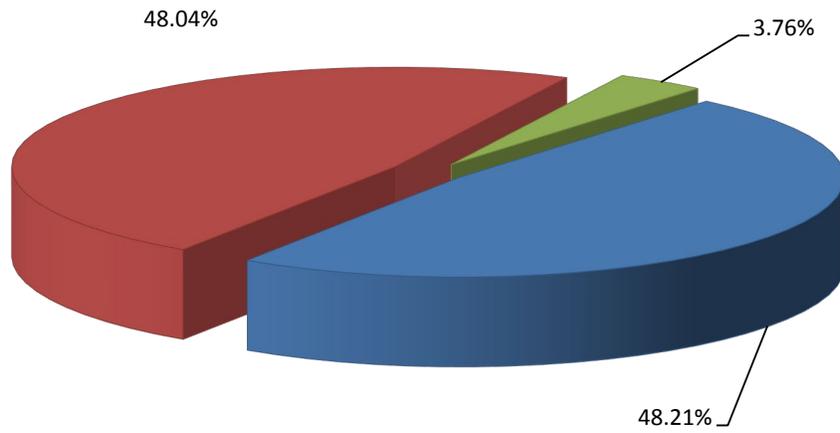
Solid Waste Management



CITY OF CLEVELAND						
FUND #121 - SOLID WASTE MANAGEMENT						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
34412	COMMERCIAL GARBAGE	1,058,186	1,070,000	1,070,000	1,207,000	1,207,000
34413	RESIDENTIAL GARBAGE	1,471,525	1,471,500	1,471,500	1,658,000	1,658,000
36110	INTEREST INCOME	11,458	9,000	9,000	15,000	15,000
36810	TRANS FROM GENERAL FUND	1,056,494	1,074,100	1,074,100	1,075,400	1,075,400
36984	TML-WORK COMP SALARY REIMB.	0	0	0	0	0
36985	EMPLOYEE JURY DUTY PAY	0	0	0	0	0
36990	MISCELLANEOUS REVENUES	10,325	0	0	0	0
	TOTAL REVENUES	3,607,988	3,624,600	3,624,600	3,955,400	3,955,400
EXPENDITURES						
DEPARTMENT #43210						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	528,984	579,000	579,000	602,700	602,700
112	OVERTIME	17,600	18,000	18,000	25,000	25,000
119	SUPPLEMENT PAY	600	700	700	700	700
131	SERVICE AWARDS	300	0	0	400	400
132	LONGEVITY	16,350	17,400	18,100	18,900	18,900
133	SOLD VACATION	6,925	7,300	7,300	7,600	7,600
134	CHRISTMAS BONUS	1,299	1,600	1,408	1,600	1,600
136	SICK PAY INCENTIVE	2,050	3,000	2,200	3,000	3,000
140	DENTAL INSURANCE	5,729	7,100	6,100	6,700	6,700
141	SOCIAL SECURITY TAXES	42,029	48,100	48,100	50,600	50,600
142	HEALTH INSURANCE EXPENSE	115,200	162,000	132,000	146,600	146,600
143	RETIREMENT EXPENSE	95,294	108,900	108,900	112,900	112,900
144	LIFE/DISABILITY INSURANCE EXPENSE	5,243	8,000	7,000	8,300	8,300
145	VISION INSURANCE	1,752	2,200	1,900	2,100	2,100
149	WORKERS COMP CLAIMS	2,326	2,000	2,000	2,000	2,000
192	PRE-EMPLOYMENT TESTING	859	1,000	1,000	600	600
197	SAFETY SHOES	1,759	2,000	2,000	2,000	2,000
	Subtotal:	844,299	968,300	935,708	991,700	991,700
Operating expenditures:						
211	POSTAGE EXPENSE	90	100	100	100	100
216	GPS SERVICES	3,593	3,600	3,900	3,900	3,900
221	PRINTING EXPENSE	0	200	200	200	200
233	SUBSC. & MEMBERSHIPS	75	100	100	100	100
237	ADVERTISING EXPENSE	81	200	200	200	200
239	LITTER/RECYCLING EXPENSE	0	0	0	10,000	10,000
283	TRAINING/TRAVEL EXPENSE	117	400	400	400	400
294	TIRE DISPOSAL	272	1,000	1,065	3,000	3,000
295	LANDFILL EXPENSE	336,756	360,000	395,000	485,000	485,000
296	RESIDENTIAL ACCOUNT	993,417	994,000	1,029,300	1,057,200	1,057,200
297	DEMOLITION/DUMP FEES	0	0	0	0	0
298	COMMERCIAL ACCOUNT	965,860	972,800	1,025,600	1,093,200	1,093,200
299	COMMERCIAL RECYCLING	76,251	80,200	80,200	79,000	79,000
319	OFFICE EXPENSE	1,761	2,600	2,600	2,000	2,000

EXPENDITURES						
DEPARTMENT #43210						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
321	OPERATING SUPPLIES	1,422	4,000	4,000	4,000	4,000
322	SAFETY SUPPLIES	800	800	800	800	800
324	JANITORIAL SUPPLIES	242	600	600	600	600
326	UNIFORM EXPENSE	3,760	4,500	4,500	4,500	4,500
331	GASOLINE EXPENSE	47,300	47,000	67,000	62,000	62,000
332	REPAIRS & PARTS	79,602	140,000	140,000	90,000	90,000
429	FENCE AT SUMMIT ALLEYWAY	0	0	0	0	0
511	INS-PROPERTY	367	400	488	500	500
512	INS-VEHICLE & EQUIPMENT	10,271	11,100	11,100	11,100	11,100
513	INS-GENERAL LIABILITY	16,296	17,600	17,600	17,600	17,600
514	WORKERS COMPENSATION	32,941	35,000	29,807	26,200	26,200
599	MISCELLANEOUS	65	500	500	500	500
Subtotal:		2,571,339	2,676,700	2,815,060	2,952,100	2,952,100
Capital outlay and debt service:						
761	TRANSFER TO RECYCLING GRANT	10,000	10,000	10,000	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	0	0	133,450	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	0	800	800	800	800
951	SOFTWARE	0	0	0	0	0
Subtotal:		20,000	21,600	155,050	11,600	11,600
	TOTAL EXPENDITURES	3,435,638	3,666,600	3,905,818	3,955,400	3,955,400

**Solid Waste Management
2018-19 Service Contract
\$2,135,100**

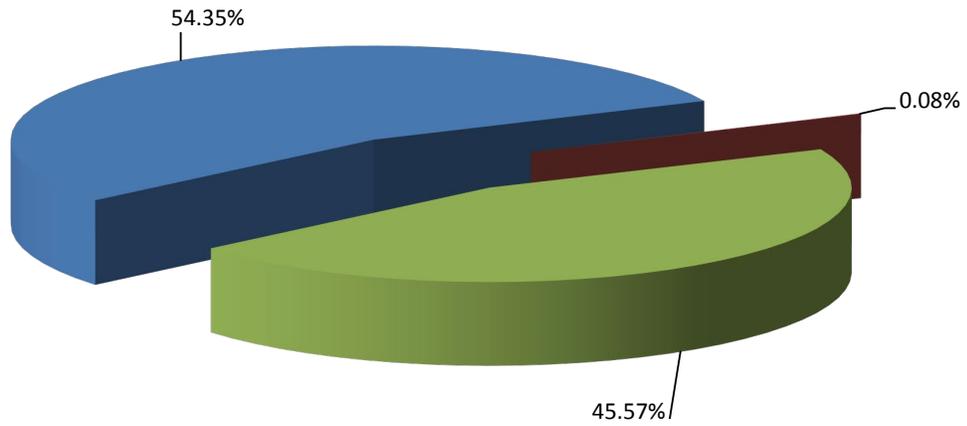


■ Residential Standard \$1,029,300

■ Commercial Standard \$1,025,600

■ Commercial Recycle \$80,200

**Solid Waste Management
2018-19 Disposal Expenses
\$395,000**



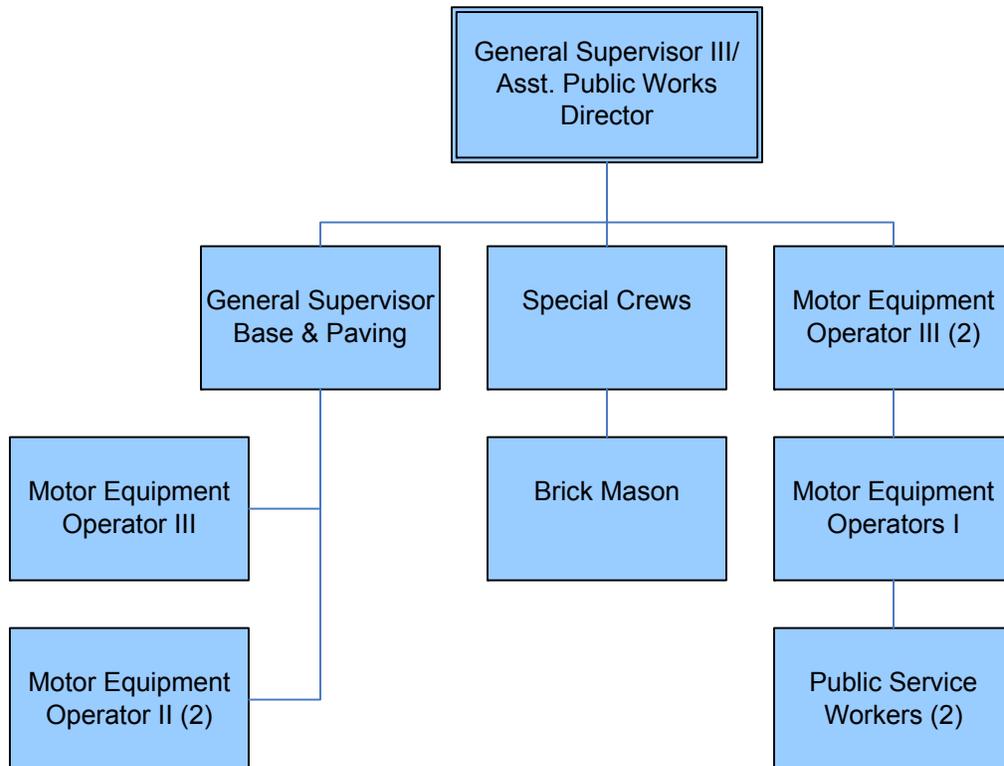
■ Waste Connections Transfer Station-\$214,700

■ Bradley County Landfill-\$300

■ Contracted Brush Chipping-\$180,000

STATE STREET AID

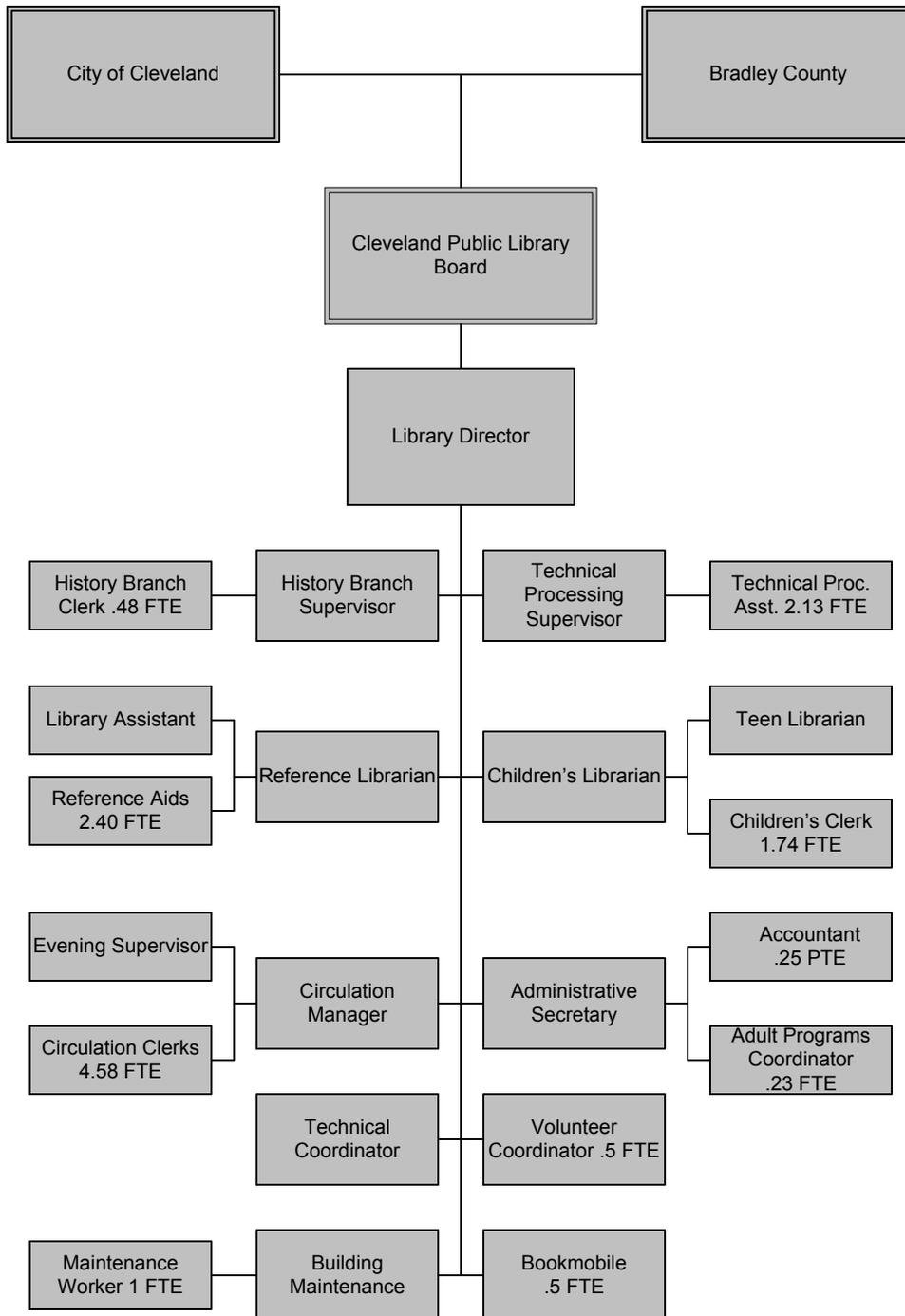
State Street Aid



CITY OF CLEVELAND						
FUND #124 - STATE STREET AID FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33551	STATE GAS TAX	1,384,455	1,300,000	1,300,000	1,485,000	1,485,000
36110	INTEREST INCOME	13,523	8,000	8,000	15,000	15,000
	TOTAL REVENUES	1,397,978	1,308,000	1,308,000	1,500,000	1,500,000
PENDITURES						
DEPARTMENT #43190						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	363,777	432,900	432,900	453,500	453,500
112	OVERTIME	6,549	7,600	7,600	7,900	7,900
131	SERVICE AWARDS	0	300	300	500	500
132	LONGEVITY	10,125	10,500	11,925	12,600	12,600
133	SOLD VACATION	3,806	4,600	4,600	4,800	4,800
134	CHRISTMAS BONUS	1,083	1,200	1,200	1,200	1,200
136	SICK PAY INCENTIVE	1,200	2,700	2,700	2,000	2,000
140	DENTAL INSURANCE	3,990	5,800	5,800	5,200	5,200
141	SOCIAL SECURITY TAXES	28,646	35,300	35,300	37,100	37,100
142	HEALTH INSURANCE EXPENSE	80,885	107,000	107,000	114,000	114,000
143	RETIREMENT EXPENSE	64,337	78,800	78,800	82,600	82,600
144	LIFE/DISABILITY INSURANCE EXPENSE	4,188	5,800	5,800	6,100	6,100
145	VISION INSURANCE	1,023	1,500	1,500	1,400	1,400
147	UNEMPLOYMENT COMPENSATION	0	0	0	0	0
149	WORKERS COMP CLAIMS	1,117	1,000	1,000	1,000	1,000
192	PRE-EMPLOYMENT TESTING	86	1,000	1,000	500	500
197	SAFETY SHOES	1,373	1,700	1,700	1,700	1,700
	Subtotal:	572,185	697,700	699,125	732,100	732,100
Operating Expenditures:						
416	SIDEWALK SUPPLIES	0	0	0	0	0
471	CENTENARY DRAINAGE PROJECT	0	0	0	0	0
514	WORKERS COMPENSATION	42,443	45,000	43,575	27,100	27,100
599	MISCELLANEOUS	0	0	0	0	0
	Subtotal:	42,443	45,000	43,575	27,100	27,100
Capital outlay and debt service:						
623	TRANS-DEBT SVC-05 Refunding	375,680	386,345	386,345	389,472	389,472
626	TRANS-DEBT SVC-2009 D SERIES	50,673	54,273	54,273	57,673	57,673
931	MEDIAN @ KEITH STREET	0	0	0	0	0
932	20TH @ BARNEY CULVERT REPLACEMENT	0	0	0	0	0
941	VOLVO CRAWLER EXCAVATOR	0	0	163,383	0	0
763	TRANS-DEBT SVC-2009 C SERIES	0	0	0	0	0
	Subtotal:	426,353	440,618	604,001	447,145	447,145
	TOTAL EXPENDITURES	1,040,981	1,183,318	1,346,701	1,206,345	1,206,345

***Cleveland / Bradley County
Public Library***

CLEVELAND/BRADLEY COUNTY PUBLIC LIBRARY



FUND #129 CLEVELAND / BRADLEY COUNTY PUBLIC LIBRARY						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33191	LIBRARY ARCHIVE GRANT	0	0	0	0	0
33490	STATE GRANT-BLDG RESTORATION	19,191	0	0	0	0
33491	E-RATE MONEY-TELEPHONE	0	0	0	0	0
33492	STATE GRANT-TECHNOLOGY	18,408	0	3,100	0	0
33493	GRANTS	0	0	0	0	0
33711	BRADLEY COUNTY	645,800	654,000	654,000	673,600	673,600
34761	GIFTS, FINES, & MISC	59,402	64,000	64,000	64,000	64,000
34765	GIFTS	61,551	70,000	70,000	70,000	70,000
34766	DONATIONS-HISTORY BRANCH	272,409	0	35,000	0	0
34767	DONATIONS-OUTSIDE IMPROV	14,606	0	30,000	0	0
36110	INTEREST INCOME	532	0	1,500	0	0
36810	TRANS-CITY GENERAL FUND	645,800	654,000	654,000	673,600	673,600
36990	MISC REVENUE/TML REIMB	10,194	0	0	0	0
	TOTAL REVENUES	1,747,893	1,442,000	1,511,600	1,481,200	1,481,200
EXPENDITURES						
DEPARTMENT # 44800						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	739,546	755,200	752,800	755,200	755,200
141	BENEFITS	254,145	279,800	270,400	277,300	277,300
	STEP INCREASE-FULL TIME	0	16,300	0	16,800	16,800
	STEP INCREASE-PART TIME	0	4,300	0	9,000	9,000
	ADD. HOURS CURRNT POSITION	0	7,800	0	0	0
Subtotal:		993,691	1,063,400	1,023,200	1,058,300	1,058,300
Operating Expenditures:						
211	SUPPLIES	71,250	66,500	67,600	67,200	67,200
212	MATERIALS & ONLINE	133,546	96,100	134,900	134,900	134,900
241	UTILITIES	77,807	86,200	86,400	88,600	88,600
262	EQUIPMENT REPAIR/REPLACE	14,835	15,300	15,300	15,300	15,300
266	BUILDING & GROUND MAINT.	10,914	17,100	17,200	17,200	17,200
511	INSURANCE-BLDGS & CONTENTS	24,326	25,900	25,900	28,200	28,200
599	GIFT & MEMORIAL EXPENSES	49,508	70,000	70,000	70,000	70,000
Subtotal:		382,186	377,100	417,300	421,400	421,400
Debt service and capital outlay:						
923	GRANT EXPENDITURES	13,337	0	8,100	0	0
928	MISC-BLDG RENOV HISTORY GRT	19,191	0	0	0	0
929	BUILDING RENOVATIONS-HIST	370,394	0	35,000	0	0
930	BUILDING LANDSCAPING	24,901	0	30,000	0	0
931	LOT PAVING	0	0	0	0	0
941	CIP EQUIPMENT	2,472	0	0	0	0
942	CIP EQUIP-RFID-SELF CHECKOUT	0	0	0	0	0
949	FURNITURE	5,910	1,500	1,500	1,500	1,500
Subtotal:		436,205	1,500	74,600	1,500	1,500
	TOTAL EXPENDITURES	1,812,082	1,442,000	1,515,100	1,481,200	1,481,200

DRUG ENFORCEMENT FUND

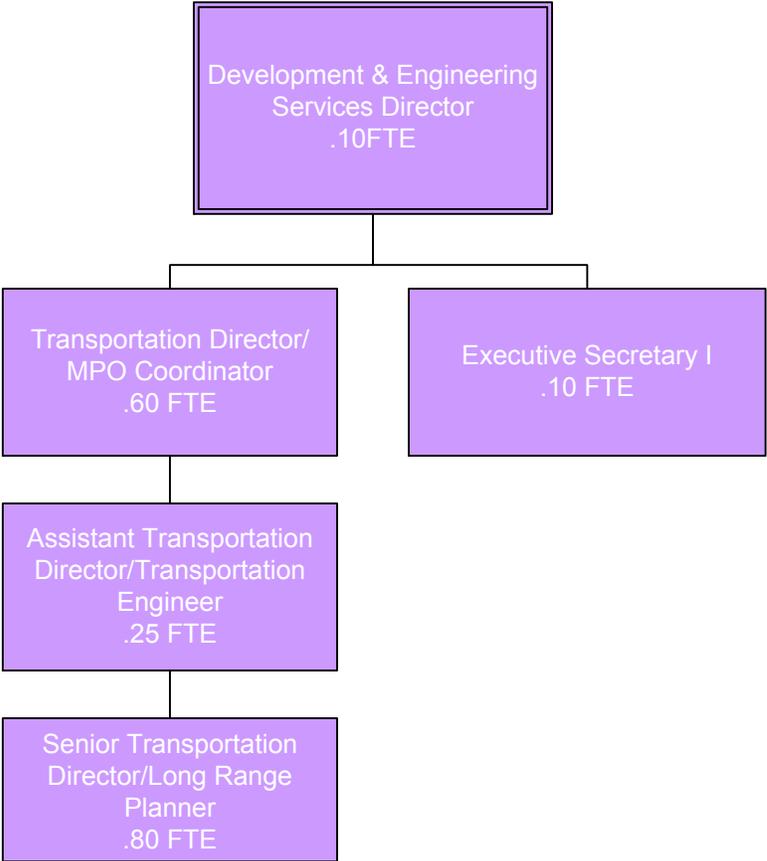
CITY OF CLEVELAND						
FUND #130 - DRUG ENFORCEMENT TRUST FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
34214	DRUG TASK FORCE	74,650	0	0	0	0
35140	BRADLEY COUNTY COURT	18,980	10,000	10,000	10,000	10,000
35200	CONFISCATED FUNDS	5,209	0	0	0	0
36110	INTEREST INCOME	1,565	100	100	100	100
36131	SALE OF VEHICLES	0	0	0	0	0
36990	MISCELLANEOUS	0	0	10,000	8,500	8,500
	TOTAL REVENUES	100,404	10,100	20,100	18,600	18,600
EXPENDITURES						
DEPARTMENT #42129						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Operating expenditures:						
215	SEIZED VEHICLE EXPENSE	8,464	7,500	7,500	7,500	7,500
233	SUBSCRIPTIONS	0	0	0	0	0
236	INVESTIGATIVE FUNDS	0	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	0	0	1,910	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:	8,464	17,500	19,410	17,500	17,500
Capital outlay and debt service:						
944	VEHICLE	1,064	0	0	0	0
949	EQUIPMENT	1,470	1,100	1,100	1,100	1,100
950	HARDWARE-WAYPOINT SERVER	0	0	54,100	0	0
951	CANINE PURCHASE	0	0	0	0	0
	Subtotal:	2,534	1,100	55,200	1,100	1,100
	TOTAL EXPENDITURES	10,998	18,600	74,610	18,600	18,600

**BYRNE MEMORIAL
JUSTICE ASSISTANCE GRANTS**

CITY OF CLEVELAND						
FUND #156 2017 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33130	FED GRANT-2017 BYRNE MEMORIAL	0	0	36,481	0	0
	TOTAL REVENUES	0	0	36,481	0	0
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 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
CITY OF CLEVELAND						
FUND #156 2018 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33130	FED GRANT-2018 BYRNE MEMORIAL	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 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

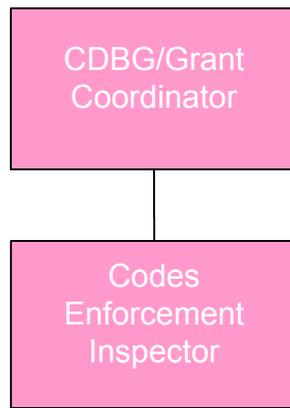


FUND #138 METROPOLITAN PLANNING ORGANIZATION FUND (MPO)						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2019-2010 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33111	FEDERAL GOVERNMENT	87,486	200,000	200,000	178,100	178,100
36810	TRANSFER GENERAL FUND	57,000	57,000	57,000	44,500	44,500
33800	MISCELLANEOUS	0	0	0	0	0
	TOTAL REVENUES	144,486	257,000	257,000	222,600	222,600
EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
MPO-22: 41733 - FY 2018						
Personnel and fringe benefits:						
111	SALARIES	52,478	0	0	0	0
112	CONSULTING SERVICES	27,500	0	0	0	0
149	BENEFITS	17,531	0	0	0	0
	Subtotal:	97,509	0	0	0	0
Operating Expenses:						
212	POSTAGE & SHIPPING	77	0	0	0	0
221	PRINTING & PUBLICATIONS	2,719	0	0	0	0
245	TELEPHONE	408	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	7,055	0	0	0	0
319	SUPPLIES	178	0	0	0	0
	Subtotal:	10,437	0	0	0	0
Capital outlay and debt service:						
948	CAPITAL PURCHASE	0	0	0	0	0
	Subtotal:	0	0	0	0	0
Total MPO-22: 41733		107,946	0	0	0	0

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
MPO-22: 41744 - FY 2019						
Personnel and fringe benefits:						
111	SALARIES	0	58,600	58,600	0	0
112	CONSULTING SERVICES	0	150,000	150,000	0	0
149	BENEFITS	0	20,800	20,800	0	0
Subtotal:		0	229,400	229,400	0	0
Operating Expenses:						
212	POSTAGE & SHIPPING	0	1,000	1,000	0	0
221	PRINTING & PUBLICATIONS	0	5,000	5,000	0	0
245	TELEPHONE	0	1,800	1,800	0	0
283	TRAVEL/TRAINING EXPENSE	0	5,000	5,000	0	0
319	SUPPLIES	0	10,300	10,300	0	0
Subtotal:		0	23,100	23,100	0	0
Capital outlay and debt service:						
948	CAPITAL PURCHASE	0	4,500	4,500	0	0
Subtotal:		0	4,500	4,500	0	0
Total MPO-22: 41744		0	257,000	257,000	0	0
MPO-22: 41755 - FY 2020						
Personnel and fringe benefits:						
111	SALARIES	0	0	0	112,000	0
112	CONSULTING SERVICES	0	0	0	46,800	0
149	BENEFITS	0	0	0	33,500	0
Subtotal:		0	0	0	192,300	0
Operating Expenses:						
212	POSTAGE & SHIPPING	0	0	0	1,000	0
221	PRINTING & PUBLICATIONS	0	0	0	3,000	0
245	TELEPHONE	0	0	0	2,000	0
283	TRAVEL/TRAINING EXPENSE	0	0	0	9,300	0
319	SUPPLIES	0	0	0	3,000	0
	COMPUTER PRORAMS	0	0	0	12,000	0
Subtotal:		0	0	0	30,300	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	0	0	222,600	0
TOTAL EXPENDITURES		107,946	257,000	257,000	222,600	0

*Community
Development
Block Grant*

Community Development Block Grant



FUND #139 COMMUNITY DEVELOPMENT BLOCK GRANT						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33120	FEDERAL GRANT-2014 CDBG	167,253	0	30,001	0	0
33121	FEDERAL GRANT-2015 CDBG	28,800	0	39,513	0	0
33122	FEDERAL GRANT-2016 CDBG	183,498	0	56,209	0	0
33123	FEDERAL GRANT-2017 CDBG	111,974	0	211,456	0	0
33124	FEDERAL GRANT-2018 CDBG	0	350,000	389,196	0	0
33124	FEDERAL GRANT-2019 CDBG	0	0	0	375,000	375,000
33495	THDA EMERGENCY SHELTER GT-FY16	10,526	0	0	0	0
33496	THDA EMERGENCY SHELTER GT-FY17	45,374	0	0	0	0
33497	THDA EMERGENCY SHELTER GT-FY18	0	0	135,100	0	0
33948	THDA EMERGENCY SHELTER GT-FY19	0	0	0	161,250	161,250
36810	TRANSFER FROM GENERAL FUND	36,000	20,000	20,000	30,000	30,000
	TOTAL REVENUES	583,425	370,000	881,475	566,250	566,250
EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 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	167,253	0	0	0	0
933	BLYTHE BOWER ATHLETIC FIELDS	0	0	0	0	0
	Subtotal:	167,253	0	0	0	0
	Subtotal Capital Outlay and Debt Service:	167,253	0	0	0	0

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 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	167,253	0	0	0	0

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 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		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 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	6,000	0	0
932	BLYTHE OLDFIELD PARK	183,898	0	0	0	0
933	BLYTHE BOWER MULTI-PURPOSE FIELD	0	0	0	0	0
934	PROJECTS TO BE DETERMINED	0	0	0	0	0
Subtotal:		189,898	0	6,000	0	0
Subtotal Capital Outlay and Debt Service:		189,898	0	6,000	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	5,980	0	0	0	0
591	ADMINISTRATION COSTS	0	0	0	0	0
Subtotal:		5,980	0	0	0	0
TOTAL 2017 EXPENDITURES		195,878	0	6,000	0	0

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
2018 CDBG						
59100	Administrative					
111	SALARIES	67,319	0	0	0	0
131	SERVICE AWARD	231	0	0	0	0
132	LONGEVITY	1,875	0	0	0	0
134	CHRISTMAS BONUS	100	0	0	0	0
136	SICK PAY INCENTIVE	283	0	0	0	0
140	DENTAL INSURANCE	541	0	0	0	0
141	SOCIAL SECURITY	5,038	0	0	0	0
142	HEALTH INSURANCE	13,069	0	0	0	0
143	RETIREMENT	11,032	0	0	0	0
144	LIFE & DISABILITY	734	0	0	0	0
145	VISION INSURANCE	142	0	0	0	0
Subtotal:		100,364	0	0	0	0
Operating Expenditures						
221	PRINTING EXPENSE	295	0	0	0	0
237	ADVERTISING	341	0	0	0	0
245	TELEPHONE EXPENSE	1,026	0	0	0	0
283	TRAVEL AND TRAINING	52	0	0	0	0
319	OFFICE SUPPLIES	100	0	0	0	0
331	GASOLINE	482	0	0	0	0
599	MISCELLANEOUS	30	0	0	0	0
Subtotal:		2,326	0	0	0	0
Subtotal Planning & Administration:		102,690	0	0	0	0
59400	Housing					
Capital Outlay and Debt Service:						
719	DOWN PAYMENT ASSISTANCE	0	0	18,000	0	0
933	BLYTHE BOWER FIELD	0	0	0	0	0
934	PROJECTS TO BE DETERMINED	0	0	0	0	0
Subtotal:		0	0	18,000	0	0
Subtotal Capital Outlay and Debt Service:		0	0	18,000	0	0
59500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	37,149	0	0	0	0
134	CHRISTMAS BONUS	100	0	0	0	0
136	SICK PAY INCENTIVE	50	0	0	0	0
140	DENTAL INSURANCE	590	0	0	0	0
141	SOCIAL SECURITY	2,542	0	0	0	0
142	HEALTH INSURANCE	14,746	0	0	0	0
143	RETIREMENT	6,365	0	0	0	0
144	LIFE & DISABILITY	439	0	0	0	0
145	VISION INSURANCE	153	0	0	0	0
Subtotal:		62,134	0	0	0	0
Operating Expenditures						
221	PRINTING	261	0	0	0	0
237	ADVERTISING	0	0	0	0	0
245	TELEPHONE EXPENSE	1,119	0	0	0	0
252	LEGAL EXPENSE	0	0	0	0	0
261	VEHICLE MAINTENANCE	300	0	0	0	0
283	TRAVEL/TRAINING	111	0	0	0	0
319	SUPPLIES	39	0	0	0	0
326	CLOTHING ALLOWANCE	127	0	0	0	0
331	GASOLINE	1,137	0	0	0	0
512	INS-VEHICLES & EQUIPMENT	259	0	0	0	0
599	MISCELLANEOUS	0	0	0	0	0
Subtotal:		3,353	0	0	0	0
Subtotal Codes Enforcement:		65,487	0	0	0	0
68100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	45,374	0	0	0	0
591	ADMINISTRATION COSTS	100	0	0	0	0
Subtotal:		45,474	0	0	0	0
TOTAL 2018 EXPENDITURES		213,651	0	18,000	0	0

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
2019 CDBG						
61100	Administrative					
111	SALARIES	0	48,150	48,150	0	0
132	LONGEVITY	0	730	730	0	0
134	CHRISTMAS BONUS	0	83	83	0	0
136	SICK PAY INCENTIVE	0	170	170	0	0
140	DENTAL INSURANCE	0	490	490	0	0
141	SOCIAL SECURITY	0	3,755	3,755	0	0
142	HEALTH INSURANCE	0	11,550	11,550	0	0
143	RETIREMENT	0	8,400	8,400	0	0
144	LIFE & DISABILITY	0	615	615	0	0
145	VISION INSURANCE	0	150	150	0	0
Subtotal:		0	74,093	74,093	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	1,000	1,000	0	0
599	MISCELLANEOUS	0	2,055	2,055	0	0
Subtotal:		0	8,455	8,455	0	0
Subtotal Planning & Administration:		0	82,548	82,548	0	0
61400	Housing					
Capital Outlay and Debt Service:						
719	DOWN PAYMENT ASSISTANCE	0	0	30,000	0	0
934	PROJECTS TO BE DETERMINED	0	216,155	186,155	0	0
Subtotal:		0	216,155	216,155	0	0
Subtotal Capital Outlay and Debt Service:		0	216,155	216,155	0	0
61500	Codes Enforcement					
Personnel and Fringe Benefits:						
111	SALARIES	0	38,450	38,450	0	0
134	CHRISTMAS BONUS	0	110	110	0	0
136	SICK PAY INCENTIVE	0	225	225	0	0
140	DENTAL INSURANCE	0	650	650	0	0
141	SOCIAL SECURITY	0	3,000	3,000	0	0
142	HEALTH INSURANCE	0	15,400	15,400	0	0
143	RETIREMENT	0	6,700	6,700	0	0
144	LIFE & DISABILITY	0	500	500	0	0
145	VISION INSURANCE	0	200	200	0	0
Subtotal:		0	65,235	65,235	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	500	0	0
283	TRAVEL/TRAINING	0	500	500	0	0
319	SUPPLIES	0	300	300	0	0
326	CLOTHING ALLOWANCE	0	400	400	0	0
331	GASOLINE	0	1,000	1,000	0	0
512	INS-VEHICLES & EQUIPMENT	0	500	500	0	0
599	MISCELLANEOUS	0	765	765	0	0
Subtotal:		0	6,365	6,365	0	0
Subtotal Codes Enforcement:		0	71,600	71,600	0	0
78100	Emergency Shelter Grant					
Operating Expenditures						
259	SHELTER OPERATIONS	0	0	123,850	0	0
591	ADMINISTRATION COSTS	0	0	11,250	0	0
Subtotal:		0	0	135,100	0	0
TOTAL 2019 EXPENDITURES		0	370,303	529,403	0	0

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
	2020 CDBG					
62100	Administrative					
111	SALARIES	0	0	0	44,050	44,050
132	LONGEVITY	0	0	0	0	0
134	CHRISTMAS BONUS	0	0	0	77	77
136	SICK PAY INCENTIVE	0	0	0	210	210
140	DENTAL INSURANCE	0	0	0	230	230
141	SOCIAL SECURITY	0	0	0	3,392	3,392
142	HEALTH INSURANCE	0	0	0	5,751	5,751
143	RETIREMENT	0	0	0	7,564	7,564
144	LIFE & DISABILITY	0	0	0	554	554
145	VISION INSURANCE	0	0	0	70	70
Subtotal:		0	0	0	61,898	61,898
	Operating Expenditures					
221	PRINTING EXPENSE	0	0	0	600	600
237	ADVERTISING	0	0	0	600	600
245	TELEPHONE EXPENSE	0	0	0	1,500	1,500
283	TRAVEL AND TRAINING	0	0	0	1,500	1,500
319	OFFICE SUPPLIES	0	0	0	1,200	1,200
331	GASOLINE	0	0	0	600	600
599	MISCELLANEOUS	0	0	0	700	700
Subtotal:		0	0	0	6,700	6,700
Subtotal Planning & Administration:		0	0	0	68,598	68,598
62400	Housing					
	Capital Outlay and Debt Service:					
934	PROJECTS TO BE DETERMINED	0	0	0	231,612	231,612
Subtotal:		0	0	0	231,612	231,612
Subtotal Capital Outlay and Debt Service:		0	0	0	231,612	231,612
62500	Codes Enforcement					
	Personnel and Fringe Benefits:					
111	SALARIES	0	0	0	39,800	39,800
134	CHRISTMAS BONUS	0	0	0	100	100
136	SICK PAY INCENTIVE	0	0	0	300	300
140	DENTAL INSURANCE	0	0	0	650	650
141	SOCIAL SECURITY	0	0	0	3,075	3,075
142	HEALTH INSURANCE	0	0	0	16,350	16,350
143	RETIREMENT	0	0	0	6,860	6,860
144	LIFE & DISABILITY	0	0	0	500	500
145	VISION INSURANCE	0	0	0	180	180
Subtotal:		0	0	0	67,815	67,815
	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	500	500
283	TRAVEL/TRAINING	0	0	0	1,000	1,000
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	500	500
599	MISCELLANEOUS	0	0	0	765	765
Subtotal:		0	0	0	6,965	6,965
Subtotal Codes Enforcement:		0	0	0	74,780	74,780
88100	Emergency Shelter Grant					
	Operating Expenditures					
259	SHELTER OPERATIONS	0	0	0	150,000	150,000
591	ADMINISTRATION COSTS	0	0	0	11,250	11,250
Subtotal:		0	0	0	161,250	161,250
	TOTAL 2020 EXPENDITURES	0	0	0	536,240	536,240
	TOTAL ALL EXPENDITURES	576,782	370,303	553,403	536,240	536,240

E-TICKETING GRANT

CITY OF CLEVELAND						
FUND #132 - E-TICKETING GRANT						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
35110	E-TICKETING	14,590	0	12,500	0	0
	TOTAL REVENUES	14,590	0	12,500	0	0
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
310	E-TECH FEE/MATERIALS-POLICE	3,288	0	40,135	0	0
312	E-TECH SUPPLIES-COURT CLERK	0	0	13,281	0	0
	TOTAL EXPENDITURES	3,288	0	53,416	0	0

RECYCLING GRANT

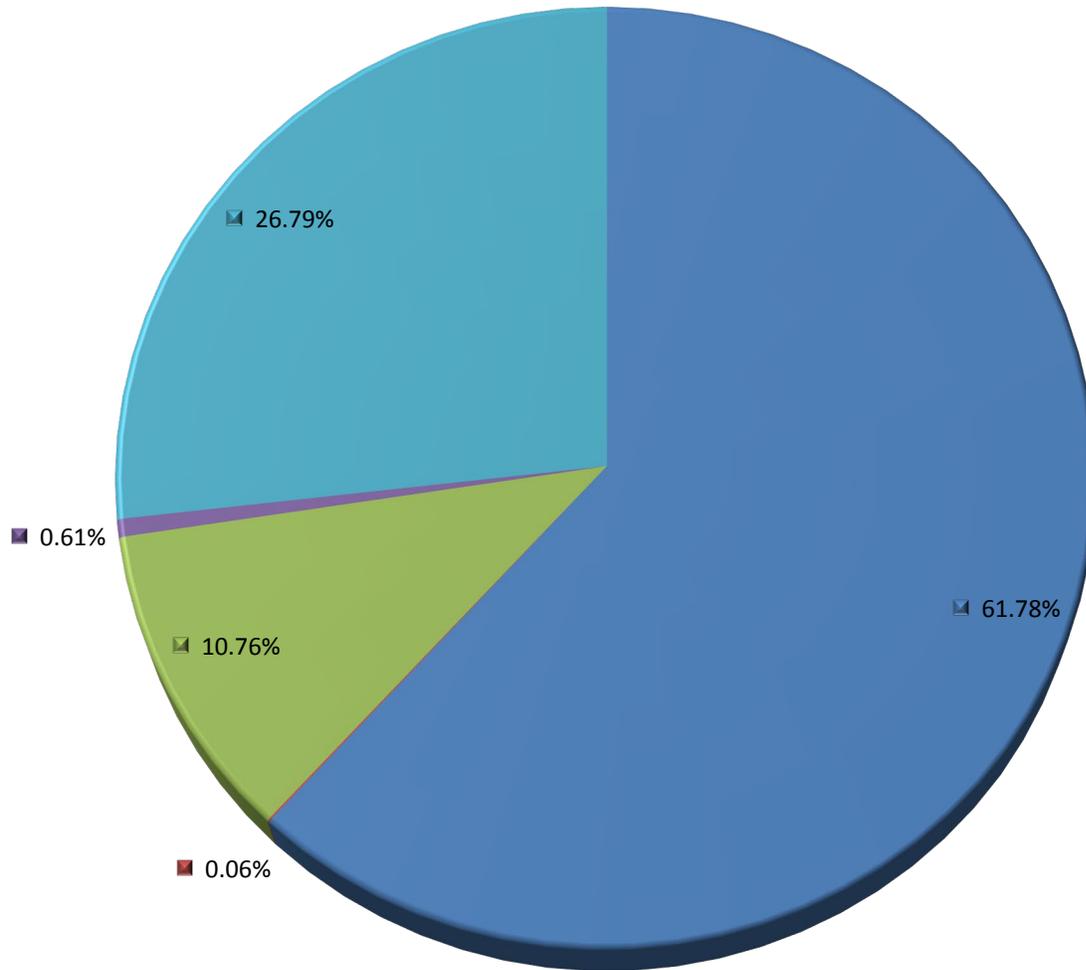
CITY OF CLEVELAND						
FUND #151 - RECYCLING GRANT						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33400	STATE-RECYCLING GRANT	0	0	0	0	0
36811	TRANS FROM SOLID WASTE	10,000	10,000	10,000	0	0
	TOTAL REVENUES	10,000	10,000	10,000	0	0
EXPENDITURES						
DEPARTMENT # 41910						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
239	LITTER GRANT EXP	14,106	0	15,161	0	0
283	TRAINING & TRAVEL EXP	0	0	0	0	0
	TOTAL EXPENDITURES	14,106	0	15,161	0	0

***Cleveland
City
Schools***

School General Fund Budget Summary

	FY 2018 ACTUAL BUDGET	FY 2019 ORIGINAL BUDGET	FY 2019 AMENDED BUDGET	FY 2020 PROPOSED BUDGET	% OF TOTAL
<i>Revenues and Other</i>					
<i>Financial Sources</i>					
Federal Government	\$10,896	\$10,896	\$60,141	\$30,000	0.1%
State of Tennessee	\$29,560,317	\$30,867,082	\$30,428,717	\$31,194,170	61.8%
Bradley County	\$12,891,683	\$12,753,809	\$12,980,042	\$13,527,177	26.8%
Other Revenues	\$389,507	\$292,853	\$365,517	\$307,883	0.6%
Other Financing Sources:					
Transfers from Other Funds	\$13,495,894	\$5,273,600	\$9,239,840	\$5,432,000	10.8%
<i>Total Revenues and Other</i>					
<i>Financial Sources</i>	\$56,348,297	\$49,198,240	\$53,074,257	\$50,491,230	100.0%
<i>Expenditures and Other</i>					
<i>Financing uses</i>					
Regular Instruction	\$25,765,594	\$26,676,904	\$26,939,484	\$27,647,007	54.9%
Special Education	\$3,499,459	\$3,681,979	\$3,685,806	\$3,815,365	7.6%
Vocational Education	\$1,585,258	\$1,455,543	\$1,425,173	\$1,479,620	2.9%
Attendance	\$131,630	\$143,912	\$129,905	\$122,345	0.2%
Health Services	\$443,632	\$0	\$463,302	\$494,219	1.0%
Other Student Support	\$2,073,191	\$2,049,936	\$2,044,241	\$2,200,524	4.4%
Instructional Staff	\$1,552,955	\$1,741,966	\$1,721,249	\$1,768,856	3.5%
Special Education Program	\$129,583	\$132,533	\$132,533	\$134,240	0.3%
Vocational Education Program	\$154,016	\$161,149	\$161,149	\$164,044	0.3%
Technology	\$1,050,988	\$1,213,818	\$770,756	\$693,588	1.4%
General Administration	\$604,798	\$565,047	\$543,506	\$521,526	1.0%
Office of the Superintendent	\$621,241	\$650,681	\$675,401	\$672,186	1.3%
Office of the Principal	\$2,617,892	\$2,866,921	\$2,843,697	\$3,144,826	6.2%
Business Administration	\$357,582	\$369,945	\$369,945	\$374,342	0.7%
Operation of Plant	\$2,690,317	\$2,862,212	\$2,925,508	\$2,974,064	5.9%
Maintenance of Plant	\$1,174,145	\$1,226,267	\$1,454,149	\$1,310,455	2.6%
Transportation	\$1,185,121	\$1,246,410	\$1,188,730	\$1,236,439	2.5%
Food Service	\$91,242	\$95,592	\$73,223	\$72,616	0.1%
Community Services	\$55,498	\$25,000	\$25,000	\$25,000	0.0%
Early Childhood Education	\$921,460	\$1,013,604	\$925,849	\$925,849	1.8%
Other Programs	\$182,435	\$0	\$0	\$0	0.0%
Capital Outlay	\$4,676,227	\$0	\$4,885,240	\$0	0.0%
Debt Service	\$425,784	\$0	\$310,566	\$0	0.0%
Other Financing Uses:					
Transfers to other Funds	\$554,919	\$555,519	\$555,519	\$555,719	1.1%
<i>Total Expenditures and</i>					
<i>Other Financing uses</i>	\$52,544,967	\$48,734,938	\$54,249,931	\$50,332,830	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$3,803,330	\$463,302	(\$1,175,674)	\$158,400	
<i>Fund Balance at Beginning of FY</i>	\$4,991,937	\$8,795,267	\$8,795,267	\$7,619,593	
<i>Fund Balance at End of FY</i>	\$8,795,267	\$9,258,569	\$7,619,593	\$7,777,993	

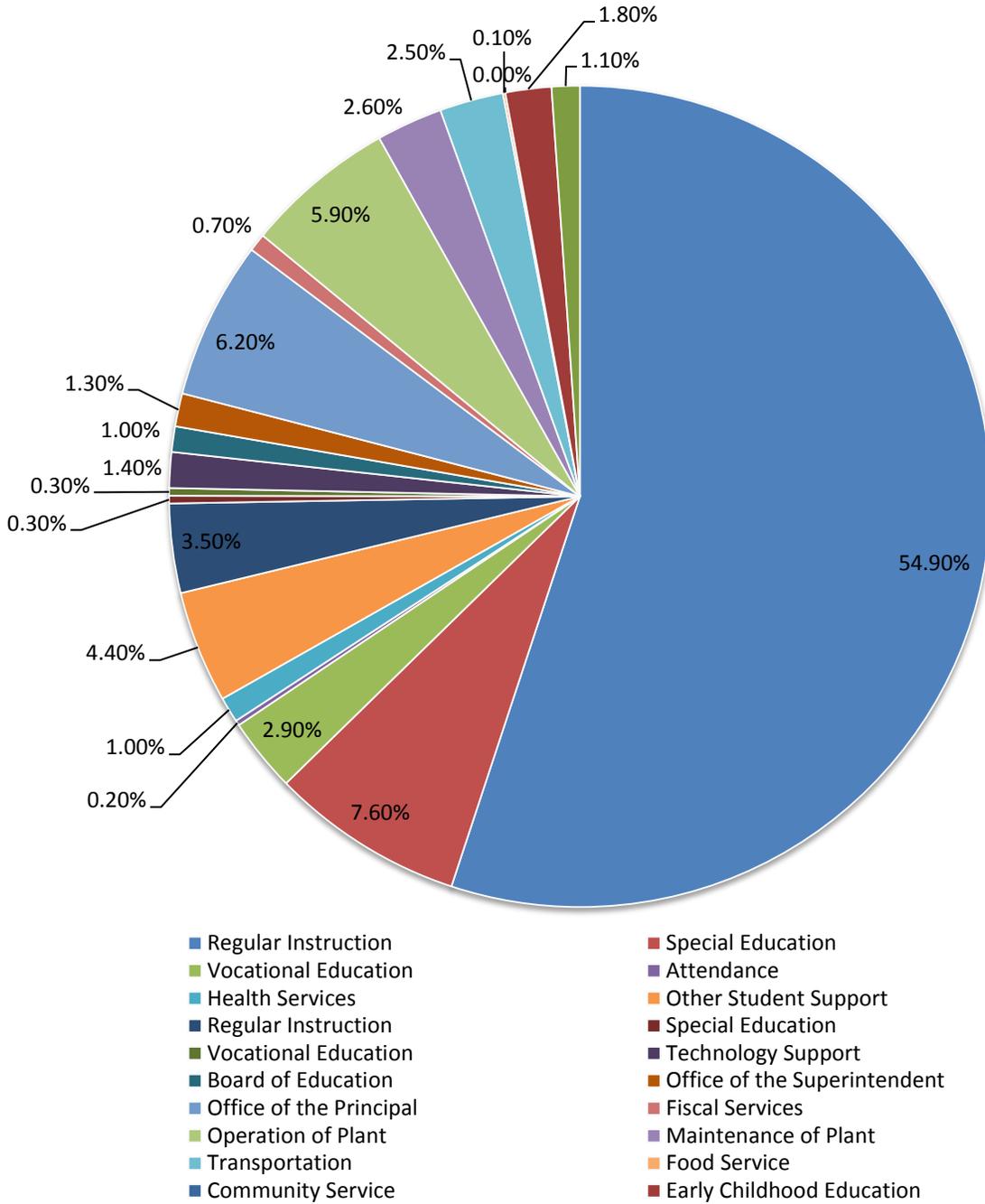
2019-2020 REVENUES SUMMARY



■ 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		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2019-2010 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
INTERGOVERNMENTAL						
FEDERAL GOVERNMENT						
47143	EDUCATION OF HANDICAPPED	10,896	10,896	60,141	30,000	30,000
47990	OTHER DIRECT REVENUE	0	0	0	0	0
Subtotal:		10,896	10,896	60,141	30,000	30,000
STATE OF TENNESSEE						
46511	BASIC EDUCATION PROGRAM	27,815,788	29,383,000	28,830,000	29,839,000	29,839,000
46520	SCHOOL FOOD SERVICE	32,664	32,663	32,663	32,663	32,663
46550	DRIVER EDUCATION	0	0	0	0	0
46590	OTHER STATE EDUCATION	333,742	125,000	328,390	125,000	125,000
46610	CAREER LADDER PROGRAM	79,603	124,648	123,648	83,491	83,491
46640	CTE EQUIPMENT	0	0	0	0	0
46820	INCOME TAX	77,247	79,177	79,177	79,177	79,177
46850	MIXED DRINK TAX	117,378	108,990	108,990	108,990	108,990
46980	OTHER STATE GRANTS	921,460	1,013,604	925,849	925,849	925,849
46995	CONTRIBUTIONS FOR OPEB	182,435	0	0	0	0
Subtotal:		29,560,317	30,867,082	30,428,717	31,194,170	31,194,170
BRADLEY COUNTY						
40110	CURRENT PROPERTY TAX	6,254,490	6,294,515	6,374,722	6,534,090	6,534,090
40120	TRUSTEE'S COLLECTION	141,957	182,061	182,061	182,061	182,061
40130	CIR CLK/CLK & MASTER	88,590	116,000	116,000	116,000	116,000
40140	INTEREST & PENALTY	27,620	31,369	31,369	31,369	31,369
40162	PYMNTS IN LIEU-LOCAL	2,831	3,805	3,805	3,805	3,805
40163	PAYMENTS IN LIEU-OTHER	614,225	202,717	306,849	487,000	487,000
40210	LOCAL OPTION SALES TAX	5,708,484	5,890,015	5,931,909	6,139,525	6,139,525
40320	BANK EXCISE TAX	25,767	28,376	28,376	28,376	28,376
40350	INTERSTATE TELECOMM. TAX	24,610	2,126	2,126	2,126	2,126
41110	MARRIAGE LICENSES	3,109	2,825	2,825	2,825	2,825
Subtotal:		12,891,683	12,753,809	12,980,042	13,527,177	13,527,177
CHARGES FOR SERVICES						
43511	TUITION-REGULAR DAY	123,501	101,935	101,935	101,935	101,935
43581	COMM SVCS FEES-CHILDREN	16,845	0	0	0	0
43583	TBI CRIMINAL BACKGROUND	1,926	4,800	4,800	4,800	4,800
Subtotal:		142,272	106,735	106,735	106,735	106,735
INTEREST						
44110	INTEREST EARNED	78,718	13,250	13,250	13,250	13,250
Subtotal:		78,718	13,250	13,250	13,250	13,250
MISCELLANEOUS						
44170	MISCELLANEOUS REFUNDS	56,995	98,841	98,841	98,841	98,841
44160	RETIREE'S INSURANCE PAYMENTS	489	0	0	0	0
44530	SALE OF EQUIPMENT	1,158	6,900	6,900	6,900	6,900
44560	DAMAGES RECOVERED	336	1,800	1,800	1,800	1,800
44570	CONTRIBUTIONS & GIFTS	104,039	57,866	130,530	72,896	72,896
44990	OTHER LOCAL REVENUES	5,500	7,461	7,461	7,461	7,461
Subtotal:		168,517	172,868	245,532	187,898	187,898
OTHER FINANCING USES						
49800	OPERATING TRANSFERS (FED)	0	0	0	0	0
	NOTES ISSUED	0	0	3,966,240	0	0
49300	CAPITAL LEASES ISSUED	8,222,294	0	0	0	0
49810	CITY GENERAL FUND TRANS	5,273,600	5,273,600	5,273,600	5,273,600	5,432,000
Subtotal:		13,495,894	5,273,600	9,239,840	5,273,600	5,432,000
	TOTAL REVENUES	56,348,297	49,198,240	53,074,257	50,332,830	50,491,230

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2019-2010 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
EDUCATION						
71100	REGULAR INSTRUCTION					
116	TEACHERS	17,026,439	17,659,974	17,388,984	17,987,548	17,987,548
117	CAREER LADDER PROGRAM	48,500	69,500	69,500	47,500	47,500
127	CAREER LADDER-EXT CONT	0	0	0	0	0
128	HOMEBOUND TEACHERS	66,102	66,174	66,174	68,757	68,757
163	ASSISTANTS	1,182,634	1,202,857	1,221,508	1,232,041	1,232,041
189	OTHER SALARIES & WAGES	193,761	201,545	201,545	201,956	201,956
195	CERTIFIED SUBSTITUTE TEACHERS	195,642	147,375	147,375	147,375	147,375
198	NON-CERTIFIED SUBSTITUTE TCHRS	97,147	101,905	101,905	101,905	101,905
201	SOCIAL SECURITY	1,076,417	1,191,360	1,191,360	1,212,543	1,212,543
204	STATE RETIREMENT	1,725,188	2,066,632	1,975,133	2,044,600	2,044,600
206	LIFE INSURANCE	32,237	15,607	29,812	29,812	29,812
207	MEDICAL INSURANCE	2,647,714	2,756,400	2,822,637	2,879,724	2,879,724
210	UNEMPLOYMENT COMP	3,530	8,000	8,000	8,000	8,000
212	EMPLOYER MEDICARE LIAB	253,096	278,681	278,681	283,579	283,579
217	RETIREMENT-HYBRID STABILIZATION	0	0	91,499	91,499	91,499
299	OTHER FRINGE BENEFITS	165,568	144,000	144,000	144,000	144,000
300	OPERATING LEASE PAYMENTS	0	0	448,589	448,589	448,589
336	MAINTENANCE & REPAIR	13,560	16,050	16,050	13,500	13,500
369	CONTRACTED CERTIFIED SUBSTITUTES	0	35,000	0	0	0
399	OTHER CONTRACTED SVCS	154,146	153,835	153,835	162,960	162,960
429	INSTRUCTIONAL SUPPLIES	215,320	253,681	265,681	250,656	250,656
430	TEXTBOOKS-ELECTRONIC	575,964	126,563	126,563	126,563	126,563
449	TEXTBOOKS	0	28,433	28,433	28,433	28,433
499	OTHER SUPP & MATERIALS	14,605	92,822	101,710	90,672	90,672
599	OTHER CHARGES	8,734	5,100	5,100	5,100	5,100
722	REGULAR INSTRUCTION EQUIP	69,290	55,410	55,410	39,695	39,695
	TOTAL REGULAR INSTRUCT	25,765,594	26,676,904	26,939,484	27,647,007	27,647,007
71200	SPECIAL EDUCATION					
116	TEACHERS	1,857,228	1,945,945	1,945,945	2,042,464	2,042,464
117	CAREER LADDER PROGRAM	11,000	12,000	12,000	10,000	10,000
128	HOMEBOUND TEACHERS	2,586	1,000	1,000	1,000	1,000
163	ASSISTANTS	378,907	375,929	375,929	381,374	381,374
171	SPEECH PATHOLOGIST	302,839	305,411	299,661	289,250	289,250
189	OTHER SALARIES & WAGES	40,587	42,937	42,937	43,659	43,659
195	CERTIFIED SUBSTITUTE TEACHERS	11,780	9,000	9,000	9,000	9,000
198	NON-CERTIFIED SUBSTITUTE TCHRS	8,854	8,000	8,000	8,000	8,000
201	SOCIAL SECURITY	150,093	165,981	165,981	171,221	171,221
204	STATE RETIREMENT	256,047	308,310	308,310	322,051	322,051
206	LIFE INSURANCE	1,956	1,956	3,586	3,586	3,586
207	MEDICAL INSURANCE	384,428	404,540	412,487	431,364	431,364
212	EMPLOYER MEDICARE LIAB	35,114	38,818	38,818	40,044	40,044
312	CONTRACTS-PRIVATE AGENCY	25,405	22,102	22,102	22,102	22,102
336	MAINTENANCE & REPAIR	140	1,700	1,700	1,700	1,700
429	INSTRUCTIONAL SUPPLIES	24,607	25,450	25,450	24,000	24,000
499	OTHER SUPP & MATERIALS	6,111	7,300	7,300	7,300	7,300
725	SPECIAL EDUCATION EQUIP	1,777	5,600	5,600	7,250	7,250
	TOTAL SPECIAL EDUCATION	3,499,459	3,681,979	3,685,806	3,815,365	3,815,365
71300	VOCATIONAL EDUCATION					
116	TEACHERS	933,156	995,182	975,714	1,019,797	1,019,797
189	OTHER SALARIES/WAGES	0	0	0	0	0
195	CERTIFIED SUBSTITUTE TEACHERS	5,654	4,000	4,000	4,000	4,000
198	NON-CERTIFIED SUBSTITUTE TCHRS	1,762	2,500	2,500	2,500	2,500
201	SOCIAL SECURITY	53,565	61,704	61,704	63,230	63,230
204	STATE RETIREMENT	84,395	104,096	104,096	108,404	108,404
206	LIFE INSURANCE	639	639	951	951	951
207	MEDICAL INSURANCE	143,084	157,449	146,235	150,408	150,408
212	EMPLOYER MEDICARE LIAB	12,539	14,431	14,431	14,788	14,788
336	MAINTENANCE & REPAIR	35,153	8,500	8,500	8,500	8,500
356	TUITION-CERTIFICATION COURSE	0	375	375	375	375
399	OTHER CONTRACTED SVCS	3,671	4,500	4,500	4,500	4,500
429	INSTRUCTIONAL SUPPLIES	37,035	33,200	33,200	33,200	33,200
499	OTHER SUPP & MATERIALS	35,050	2,300	2,300	2,300	2,300
730	VOCATIONAL INSTRUCTION EQUIP	239,555	0	0	0	0
790	OTHER EQUIPMENT	0	66,667	66,667	66,667	66,667
	TOTAL VOCATIONAL EDUCATION	1,585,258	1,455,543	1,425,173	1,479,620	1,479,620

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2019-2010 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
72110	ATTENDANCE					
105	SUPERVISOR/DIRECTOR	48,009	48,959	48,959	49,444	49,444
189	OTHER SALARIES AND WAGES	47,539	49,582	35,520	31,611	31,611
201	SOCIAL SECURITY	5,769	6,110	6,110	5,025	5,025
204	STATE RETIREMENT	12,469	13,580	13,580	10,687	10,687
206	LIFE INSURANCE	120	120	79	79	79
207	MEDICAL INSURANCE	7,375	7,632	7,728	7,824	7,824
212	EMPLOYER MEDICARE LIAB	1,349	1,429	1,429	1,175	1,175
399	OTHER CONTRACTED SERVICES	9,000	9,000	9,000	9,000	9,000
722	REGULAR INSTRUCTION EQUIPMENT	0	7,500	7,500	7,500	7,500
	TOTAL ATTENDANCE	131,630	143,912	129,905	122,345	122,345
72120	HEALTH SERVICES					
105	SUPERVISOR/DIRECTOR	72,325	0	65,328	67,137	67,137
131	MEDICAL PERSONNEL	238,201	241,598	241,598	272,864	272,864
189	OTHER SALARIES AND WAGES	22,471	94,797	1,500	0	0
195	CERTIFIED SUBSTITUTE TEACHERS	0	0	3,150	0	0
201	SOCIAL SECURITY	18,104	19,080	19,318	21,080	21,080
204	STATE RETIREMENT	42,629	48,705	47,582	48,931	48,931
206	LIFE INSURANCE	94	94	464	536	536
207	MEDICAL INSURANCE	28,133	33,434	41,073	41,742	41,742
212	EMPLOYER MEDICARE LIAB	4,586	4,835	4,518	4,930	4,930
355	TRAVEL	0	2,400	7,400	5,000	5,000
399	OTHER CONTRACTED SERVICES	0	0	100	100	100
413	DRUGS/MEDICAL SUPPLIES	2,017	2,000	2,000	2,000	2,000
499	OTHER SUPP & MATERIALS	15,072	16,359	20,721	21,349	21,349
524	IN SERVICE/STAFF DEVELOPMENT	0	0	6,950	6,950	6,950
599	OTHER CHARGES	0	0	250	250	250
790	OTHER EQUIPMENT	0	0	1,350	1,350	1,350
	TOTAL HEALTH SERVICES	443,632	463,302	463,302	494,219	494,219
72130	OTHER STUDENT SUPPORT					
117	CARRER LADDER PROGRAM	7,000	7,000	7,000	6,000	6,000
123	GUIDANCE PERSONNEL	785,513	809,716	848,947	911,678	911,678
124	PSYCHOLOGICAL PERSONNEL	84,003	86,487	88,507	90,460	90,460
130	SOCIAL WORKERS	56,718	58,975	0	0	0
164	ATTENDANTS	162,755	137,795	162,000	162,000	162,000
189	OTHER SALARIES AND WAGES	132,837	135,494	96,790	110,080	110,080
201	SOCIAL SECURITY	72,022	76,302	76,302	79,076	79,076
204	STATE RETIREMENT	109,558	123,759	123,759	126,077	126,077
206	LIFE INSURANCE	867	867	940	940	940
207	MEDICAL INSURANCE	105,762	112,513	123,462	139,320	139,320
212	EMPLOYER MEDICARE LIAB	16,844	17,914	17,914	18,563	18,563
309	CONTRACTS WITH GOV'T AGENCIES	0	0	0	0	0
322	EVALUATION AND TESTING	161,159	90,870	90,870	90,870	90,870
336	MAINTENANCE & REPAIR	44	100	100	100	100
348	POSTAL CHARGES	0	1,000	1,000	1,000	1,000
399	OTHER CONTRACTED SVCS	369,600	383,344	395,410	455,410	455,410
499	OTHER SUPP & MATERIALS	8,509	7,800	11,240	8,950	8,950
524	IN SVC/STAFF DEVELOPMENT	0	0	0	0	0
	TOTAL OTHER STUDENT SUPP	2,073,191	2,049,936	2,044,241	2,200,524	2,200,524
INSTRUCTIONAL STAFF						
72210	REGULAR INSTRUCTION PROGRAM					
105	SUPERVISOR/DIRECTOR	340,453	347,983	339,594	340,078	340,078
117	CAREER LADDER PROGRAM	4,250	6,500	6,500	2,500	2,500
129	LIBRARIANS	531,934	548,378	552,387	615,077	615,077
132	MATERIALS COORDINATOR	45,052	45,954	48,088	49,254	49,254
161	SECRETARIES	112,394	152,929	112,494	115,527	115,527
189	OTHER PERSONNEL	61,657	50,611	77,451	79,805	79,805
201	SOCIAL SECURITY	64,403	81,759	81,759	78,989	78,989
204	STATE RETIREMENT	110,872	164,667	164,667	138,874	138,874

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2019-2010 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
206	LIFE INSURANCE	1,111	1,183	1,396	1,396	1,396
207	MEDICAL INSURANCE	132,644	136,731	131,642	141,216	141,216
212	EMPLOYER MEDICARE LIAB	14,960	19,121	19,121	17,490	17,490
320	DUES & SUBSCRIPTIONS	1,786	4,000	4,000	4,000	4,000
355	TRAVEL	9,618	32,000	32,000	32,000	32,000
399	CONTRACTED SERVICE	7,681	8,500	8,500	8,500	8,500
432	LIBRARY BOOKS/MEDIA	33,367	34,500	34,500	40,500	40,500
499	OTHER SUPPLIES & MATERIALS	16,695	27,450	27,450	23,950	23,950
524	IN-SERVICE/STAFF DEVELOP	61,701	76,200	76,200	76,200	76,200
790	OTHER EQUIPMENT	2,377	3,500	3,500	3,500	3,500
	TOTAL REGULAR INSTRUCT	1,552,955	1,741,966	1,721,249	1,768,856	1,768,856
72220	SPECIAL EDUCATION PROGRAM					
105	SUPERVISOR/DIRECTOR	102,317	103,907	96,919	98,537	98,537
117	CAREER LADDER PROGRAM	1,000	1,000	0	0	0
201	SOCIAL SECURITY	6,335	6,504	5,701	6,109	6,109
204	STATE RETIREMENT	9,381	10,973	10,973	10,475	10,475
206	LIFE INSURANCE	29	29	53	53	53
207	MEDICAL INSURANCE	6,388	6,609	15,456	15,648	15,648
212	EMPLOYER MEDICARE LIAB	1,482	1,511	1,431	1,418	1,418
308	CONSULTANTS	0	500	500	500	500
355	TRAVEL	2,651	1,500	1,500	1,500	1,500
	TOTAL SPECIAL EDUCATION	129,583	132,533	132,533	134,240	134,240
72230	VOCATIONAL EDUCATION					
105	SUPERVISOR/DIRECTOR	88,584	91,028	91,028	91,938	91,938
117	CAREER LADDER PROGRAM	0	0	0	0	0
161	SECRETARIES	29,751	30,346	30,346	31,363	31,363
201	SOCIAL SECURITY	7,124	7,525	7,328	7,645	7,645
204	STATE RETIREMENT	13,119	14,699	14,699	15,161	15,161
206	LIFE INSURANCE	72	72	106	106	106
207	MEDICAL INSURANCE	12,677	13,219	13,382	13,543	13,543
212	EMPLOYER MEDICARE LIAB	1,666	1,760	1,760	1,788	1,788
355	TRAVEL	1,023	2,500	2,500	2,500	2,500
	TOTAL VOCATIONAL EDUC	154,016	161,149	161,149	164,044	164,044
GENERAL ADMINISTRATION						
72250	TECHNOLOGY SUPPORT					
105	SUPERVISOR/DIRECTOR	80,563	83,407	83,407	86,200	86,200
189	OTHER SALARIES & WAGES	179,686	179,936	179,936	187,794	187,794
201	SOCIAL SECURITY	14,776	16,328	16,328	11,694	11,694
204	STATE RETIREMENT	40,591	44,927	44,927	47,072	47,072
206	LIFE INSURANCE	72	72	322	322	322
207	MEDICAL INSURANCE	52,603	53,053	54,236	54,372	54,372
212	EMPLOYER MEDICARE LIABILITY	3,470	3,819	3,819	3,973	3,973
399	CONTRACTED SERVICES	0	123,149	208,769	123,149	123,149
350	INTERNET CONNECTIVITY	43,165	25,406	25,406	25,406	25,406
355	TRAVEL	2,562	4,000	4,000	4,000	4,000
470	CABLING	41,635	3,563	3,563	3,563	3,563
471	SOFTWARE	8,500	127,282	127,282	127,282	127,282
499	OTHER SUPPLIES AND MATERIALS	197,962	2,000	2,000	2,000	2,000
599	OTHER CHARGES	1,573	5,000	5,000	5,000	5,000
722	EQUIPMENT	383,830	541,876	0	0	0
790	OTHER EQUIPMENT	0	0	11,761	11,761	11,761
	TOTAL TECHNOLOGY	1,050,988	1,213,818	770,756	693,588	693,588

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2019-2010 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 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	740	757	757	757
305	AUDIT SERVICES	13,900	13,900	13,900	13,900	13,900
320	DUES AND MEMBERSHIPS	14,857	15,342	15,011	6,911	6,911
331	LEGAL SERVICES	41,786	10,000	10,000	10,000	10,000
506	LIABILITY INSURANCE	61,486	61,486	61,458	61,458	61,458
508	PREMIUMS ON SURETY BONDS	14,905	14,905	14,899	14,899	14,899
510	TRUSTEE'S COMMISSION	136,484	118,520	118,520	118,520	118,520
513	WORKER'S COMP INSURANCE	213,465	231,314	196,241	196,241	196,241
533	CRIMINAL INVESTIGATION APPL	5,990	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	43,083	32,000	45,880	32,000	32,000
	TOTAL BOARD OF EDUCATION	604,798	565,047	543,506	521,526	521,526
72320 OFFICE OF THE SUPERINTENDENT						
101	ADMINISTRATIVE OFFICER	149,976	153,000	153,000	155,118	155,118
103	ASSISTANT	107,144	105,348	108,807	110,811	110,811
117	CAREER LADDER PROGRAM	1,000	0	1,000	0	0
161	SECRETARIES	69,280	71,562	71,562	73,590	73,590
189	OTHER SALARIES & WAGES	7,200	7,200	7,200	7,200	7,200
201	SOCIAL SECURITY	18,262	20,714	20,714	21,310	21,310
204	STATE RETIREMENT	35,972	39,985	40,451	41,676	41,676
206	LIFE INSURANCE	195	195	211	211	211
207	MEDICAL INSURANCE	16,369	23,259	27,742	32,712	32,712
212	EMPLOYER MEDICARE LIAB	4,718	4,844	4,844	4,984	4,984
299	OTHER FRINGE BENEFITS	0	4,116	0	0	0
307	COMMUNICATION	115,482	127,000	127,000	127,000	127,000
320	DUES AND MEMBERSHIPS	8,599	6,483	6,774	6,483	6,483
348	POSTAL CHARGES	3,389	6,500	6,500	6,500	6,500
355	TRAVEL	12,540	13,000	13,000	13,000	13,000
399	OTHER CONTRACTED SVCS	23,064	29,075	48,196	33,191	33,191
435	OFFICE SUPPLIES	15,574	16,500	16,500	16,500	16,500
599	OTHER CHARGES	20,298	16,900	16,900	16,900	16,900
701	ADMINISTRATIVE EQUIPMENT	12,179	5,000	5,000	5,000	5,000
	TOTAL OFFICE OF SUPRNTNDT	621,241	650,681	675,401	672,186	672,186
72410 OFFICE OF THE PRINCIPAL						
104	PRINCIPALS	863,229	852,846	842,893	899,784	899,784
117	CAREER LADDER PROGRAM	3,500	7,000	7,000	2,000	2,000
139	ASSISTANT PRINCIPALS	761,230	876,451	902,086	1,028,855	1,028,855
161	SECRETARIES	352,648	385,121	383,191	427,722	427,722
162	CLERICAL PERSONNEL	16,336	26,840	0	0	0
201	SOCIAL SECURITY	116,956	131,951	131,951	144,977	144,977
204	STATE RETIREMENT	207,293	251,897	251,897	278,710	278,710
206	LIFE INSURANCE	1,386	1,386	1,849	1,849	1,849
207	MEDICAL INSURANCE	230,707	253,070	242,471	267,828	267,828
212	EMPLOYER MEDICARE LIAB	27,363	30,859	30,859	33,906	33,906
320	DUES & MEMBERSHIPS	1,088	1,500	1,500	1,500	1,500
336	MAINTENANCE & REPAIR	2,288	4,000	4,000	7,500	7,500
348	POSTAL CHARGES	3,663	4,900	4,900	4,550	4,550
355	TRAVEL	719	5,100	5,100	5,100	5,100
399	OTHER CONTRACTED SVCS	14,260	16,025	16,025	19,025	19,025
435	OFFICE SUPPLIES	6,706	9,825	9,825	10,975	10,975
599	OTHER CHARGES	895	0	0	0	0
701	ADMINISTRATIVE EQUIPMENT	7,625	8,150	8,150	10,545	10,545
	TOTAL OFFICE OF THE PRINCIPAL	2,617,892	2,866,921	2,843,697	3,144,826	3,144,826

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2019-2020 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
72510	FISCAL SERVICES					
119	BOOKKEEPERS	239,483	248,477	237,328	241,745	241,745
201	SOCIAL SECURITY	12,908	13,398	13,398	12,980	12,980
204	STATE RETIREMENT	38,905	42,390	40,319	41,532	41,532
206	LIFE INSURANCE	163	163	211	211	211
207	MEDICAL INSURANCE	31,909	31,413	41,229	41,739	41,739
212	EMPLOYER MEDICARE LIAB	3,143	3,603	3,058	3,505	3,505
317	DATA PROCESSING SERVICES	29,500	29,501	31,630	31,630	31,630
355	TRAVEL	1,571	1,000	2,772	1,000	1,000
	TOTAL FISCAL SERVICES	357,582	369,945	369,945	374,342	374,342
OPERATION AND MAINTENANCE OF PLANT						
72610	OPERATION OF PLANT					
166	CUSTODIAL PERSONNEL	26,370	26,821	26,896	27,089	27,089
189	OTHER SALARIES & WAGES	45,441	46,349	46,349	46,813	46,813
201	SOCIAL SECURITY	1,581	4,537	4,537	4,582	4,582
204	STATE RETIREMENT	4,499	9,424	9,424	9,630	9,630
206	LIFE INSURANCE	84	84	53	53	53
207	MEDICAL INSURANCE	6,090	6,188	6,264	6,340	6,340
212	EMPLOYER MEDICARE LIAB	996	1,061	1,061	1,072	1,072
328	JANITORIAL SERVICES	821,066	909,116	947,292	1,037,292	1,037,292
330	OPERATING LEASE PAYMENTS	0	52,951	52,951	26,475	26,475
351	RENTALS	12,000	0	0	0	0
399	OTHER CONTRACTED SVCS	106,815	85,797	110,797	111,547	111,547
415	ELECTRICITY	1,180,947	1,151,621	1,151,621	1,116,428	1,116,428
434	NATURAL GAS	79,045	115,395	115,395	115,395	115,395
454	WATER AND SEWER	169,354	198,695	198,695	198,695	198,695
499	OTHER SUPP AND MATERIALS	6,857	25,000	25,000	25,000	25,000
501	BOILER INSURANCE	11,925	11,925	11,925	11,925	11,925
502	BLDG & CONTENTS INSURANCE	217,247	217,248	217,248	235,728	235,728
599	OTHER CHARGES	0	0	0	0	0
	TOTAL OPERATION OF PLANT	2,690,317	2,862,212	2,925,508	2,974,064	2,974,064
72620	MAINTENANCE OF PLANT					
105	SUPERVISOR	85,663	87,982	87,982	89,807	89,807
167	MAINTENANCE PERSONNEL	409,309	457,554	487,605	514,491	514,491
189	OTHER SALARIES AND WAGES	314	35,000	35,000	35,000	35,000
201	SOCIAL SECURITY	27,849	35,691	35,691	39,334	39,334
204	STATE RETIREMENT	84,471	93,068	93,068	103,818	103,818
206	LIFE INSURANCE	592	592	687	687	687
207	MEDICAL INSURANCE	101,881	112,122	116,908	122,208	122,208
212	EMPLOYER MEDICARE LIAB	6,513	8,418	8,418	9,270	9,270
335	MAINTENANCE/REPAIR-BLDG	22,107	90,140	90,140	90,140	90,140
336	MAINTENANCE/REPAIR-EQUIP	0	2,000	2,000	2,000	2,000
399	OTHER CONTRACTED SVCS	253,614	101,000	101,000	101,000	101,000
418	EQUIP/MACHINERY PARTS	9,064	5,200	5,200	5,200	5,200
499	OTHER SUPP AND MATERIALS	139,007	190,000	190,000	190,000	190,000
599	OTHER CHARGES	2,331	5,000	5,000	5,000	5,000
701	ADMINISTRATION EQUIPMENT	22,116	0	192,950	0	0
717	MAINTENANCE EQUIPMENT	9,314	2,500	2,500	2,500	2,500
	TOTAL MAINT OF PLANT	1,174,145	1,226,267	1,454,149	1,310,455	1,310,455
72710	TRANSPORTATION					
105	SUPERVISOR	42,463	41,582	41,582	42,611	42,611
142	MECHANICS	115,393	119,568	99,643	79,721	79,721
146	BUS DRIVERS	578,225	569,523	524,646	591,398	591,398
201	SOCIAL SECURITY	46,836	45,302	45,302	44,251	44,251
204	STATE RETIREMENT	25,199	27,492	27,492	21,017	21,017
206	LIFE INSURANCE	94	94	158	158	158
207	MEDICAL INSURANCE	25,767	19,011	26,097	26,419	26,419
212	EMPLOYER MEDICARE LIAB	10,954	10,595	10,595	10,349	10,349
313	CONTRACTS WITH PARENTS	42	1,000	1,000	1,000	1,000
340	MEDICAL/DENTAL SERVICES	2,719	3,500	3,500	3,500	3,500

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2019-2010 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
355	TRAVEL	0	1,100	1,100	1,100	1,100
399	OTHER CONTRACTED SVCS	53,522	22,500	22,500	22,500	22,500
412	DIESEL FUEL	120,115	181,788	181,788	189,088	189,088
425	GASOLINE	15,326	20,000	20,000	20,000	20,000
433	LUBRICANTS	3,949	2,000	2,000	2,000	2,000
450	TIRE AND TUBES	1,866	17,290	17,290	17,290	17,290
453	VEHICLE PARTS	46,219	79,440	79,440	79,440	79,440
499	OTHER SUPP AND MATERIALS	17,538	2,000	2,000	2,000	2,000
511	VEHICLE/EQUIP INSURANCE	67,075	67,075	67,047	67,047	67,047
599	OTHER CHARGES	11,819	15,550	15,550	15,550	15,550
790	OTHER EQUIPMENT	0	0	0	0	0
	TOTAL TRANSPORTATION	1,185,121	1,246,410	1,188,730	1,236,439	1,236,439
73100	FOOD SERVICE					
189	OTHER WAGES AND SALARIES	70,895	73,016	49,843	50,487	50,487
201	SOCIAL SECURITY	3,947	4,527	3,091	3,130	3,130
204	STATE RETIREMENT	6,437	7,638	8,504	8,674	8,674
206	LIFE INSURANCE	47	47	53	53	53
207	MEDICAL INSURANCE	8,993	9,305	11,009	9,540	9,540
212	EMPLOYER MEDICARE LIAB	923	1,059	723	732	732
	TOTAL FOOD SERVICE	91,242	95,592	73,223	72,616	72,616
73300	COMMUNITY SERVICE					
105	SUPERVISOR	2,902	0	0	0	0
189	OTHER WAGES AND SALARIES	22,395	0	0	0	0
201	SOCIAL SECURITY	1,558	0	0	0	0
204	STATE RETIREMENT	264	0	0	0	0
206	LIFE INSURANCE	0	0	0	0	0
207	MEDICAL INSURANCE	1,702	0	0	0	0
212	EMPLOYER MEDICARE LIAB	364	0	0	0	0
355	TRAVEL	0	0	0	0	0
399	OTHER CONTRACTED SVCS	25,000	25,000	25,000	25,000	25,000
422	FOOD SUPPLIES	0	0	0	0	0
499	OTHER SUPP AND MATERIALS	0	0	0	0	0
509	REFUNDS	53	0	0	0	0
599	OTHER CHARGES	1,260	0	0	0	0
	TOTAL COMMUNITY SERVICE	55,498	25,000	25,000	25,000	25,000
73400	EARLY CHILDHOOD EDUCATION					
310	CONT. W/ OTHER PUBLIC AGENCY	921,460	1,013,604	925,849	925,849	925,849
	TOTAL EARLY CHILDHOOD EDUC	921,460	1,013,604	925,849	925,849	925,849
	TOTAL EDUCATION	46,705,602	48,642,721	48,498,606	49,777,111	49,777,111
	OTHER PROGRAMS					
	ON-BEHALF PMTS-OPEB	182,435	0	0	0	0
	TOTAL OTHER PROGRAMS	182,435	0	0	0	0
76100	REGULAR CAPITAL OUTLAY					
304	ARCHITECTS	14,832	0	0	0	0
707	BUILDING IMPROVEMENTS	4,640,868	0	4,885,240	0	0
799	OTHER CAPITAL OUTLAY	20,527	0	0	0	0
	TOTAL REGULAR CAPITAL OUTLAY	4,676,227	0	4,885,240	0	0
82330	TRANSFERS					
999	TRANSFER TO DEBT SERVICE	554,919	555,519	555,519	555,719	555,719
	TOTAL TRANSFERS	554,919	555,519	555,519	555,719	555,719
	DEBT SERVICE					
601	PRINCIPAL ON BONDS	392,375	0	0	0	0
603	INTEREST ON BONDS	33,409	0	0	0	0
699	OTHER DEBT SERVICE	0	0	310,566	0	0
	TOTAL DEBT SERVICE	425,784	0	310,566	0	0
	TOTAL EXPENDITURES	52,544,967	49,198,240	54,249,931	50,332,830	50,332,830

SCHOOL FOOD SERVICES

CLEVELAND CITY SCHOOLS						
FOOD SERVICES FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
43521	STUDENT LUNCHES	0	189,000	64,500	0	0
43522	ADULT LUNCHES	30,402	43,000	37,000	37,500	37,500
43523	INCOME FROM BREAKFAST	0	1,000	8,700	0	0
43525	ALA CARTE SALES	67,505	75,000	110,000	112,000	112,000
44110	INTEREST EARNED	382	200	700	500	500
47111	CHARGES FOR SERVICES	2,077,408	260,152	260,152	237,667	237,667
47112	USDA COMMODITIES	249,767	876,000	851,500	958,000	958,000
47113	BREAKFAST	932,431	1,883,000	1,775,000	2,025,000	2,025,000
47114	GRANTS	81,927	51,000	67,750	58,000	58,000
39000	FUND BALANCE	0	214,550	310,600	117,350	117,350
	TOTAL REVENUES	3,439,822	3,592,902	3,485,902	3,546,017	3,546,017
EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
162	CLERICAL PERSONNEL	68,870	68,500	68,500	64,500	64,500
165	CAFETERIA PERSONNEL	1,110,730	1,185,000	1,185,000	1,200,500	1,200,500
196	IN SERVICE TRAINING	2,070	2,000	2,000	2,000	2,000
201	SOCIAL SECURITY	68,099	80,000	77,000	78,500	78,500
204	STATE RETIREMENT	133,612	150,000	144,000	159,000	159,000
206	LIFE INSURANCE	3,222	3,500	3,500	3,500	3,500
207	MEDICAL INSURANCE	228,744	254,000	230,000	240,000	240,000
210	UNEMPLOYMENT COMP	212	500	500	500	500
212	EMPLOYER MEDICARE LIAB	15,927	18,500	18,000	18,500	18,500
299	OTHER FRINGE BENEFITS	40,734	42,000	42,000	43,000	43,000
	Subtotal:	1,672,220	1,804,000	1,770,500	1,810,000	1,810,000
Operating Expenditures:						
307	COMMUNICATION	1,020	1,300	1,300	1,300	1,300
320	DUES AND MEMBERSHIPS	1,014	1,200	1,200	1,200	1,200
336	MAINTENANCE & REPAIR	43,250	40,000	40,000	40,000	40,000
354	TRANSPORTATION	1,899	3,000	2,000	3,000	3,000
355	TRAVEL	2,908	3,500	3,500	3,500	3,500
399	CONTRACTED SERVICES	17,426	18,000	18,500	19,000	19,000
422	FOOD SUPPLIES	1,113,266	1,275,000	1,210,000	1,246,300	1,246,300
435	OFFICE SUPPLIES	3,954	4,000	2,500	3,000	3,000
451	UNIFORMS	820	750	850	850	850
452	UTILITIES	0	0	0	0	0
457	IN SERVICE STAFF DEV.	793	1,000	1,000	1,000	1,000
469	USDA COMMODITIES	249,767	260,152	260,152	237,667	237,667
499	OTHER SUPPLIES	137,189	160,000	154,000	158,700	158,700
533	APPLICANT INVESTIGATION	425	1,000	400	500	500
710	EQUIPMENT	20,959	20,000	20,000	20,000	20,000
	Subtotal:	1,594,690	1,788,902	1,715,402	1,736,017	1,736,017
	TOTAL EXPENDITURES	3,266,910	3,592,902	3,485,902	3,546,017	3,546,017



FY2020 Annual Budget

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 \$127,579,070. The City currently has \$54,393,448 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, 2018, the City of Cleveland had total bonded debt outstanding of \$147,655,473. Of this amount, \$48,758,000 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 \$35,125,000 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 \$26,693,400 for city general projects and \$28,376,768 for Cleveland Utilities. The city also has a capital lease on lighting upgrades for the City Schools and mowing equipment for the recreation department in the amount of \$8,519,859.

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.

2010 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.

2013 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.

2017 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.

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>
5/25/2020	94,000.00	5.00	52,100.00	146,100.00	146,100.00
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>1,042,000.00</u>		<u>277,700.00</u>	<u>1,319,700.00</u>	<u>1,319,700.00</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 2020	259,578.00	1.50	67,184.00	326,762.00	326,762.00
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>1,867,067.00</u>		<u>476,580.00</u>	<u>2,343,647.00</u>	<u>2,343,647.00</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 2020	310,735.91	3.154%	249,830.21	560,566.12	560,566.12
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>7,921,059.04</u>		<u>2,729,697.24</u>	<u>10,650,756.28</u>	<u>10,650,756.28</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 2020	80,000.00	2.13	25,538.70	105,538.70	105,538.70
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>1,199,000.00</u>		<u>186,843.60</u>	<u>1,385,843.60</u>	<u>1,385,843.60</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 2020	66,000.00	4.00	24,360.00	90,360.00	90,360.00
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>609,000.00</u>		<u>114,600.00</u>	<u>723,600.00</u>	<u>723,600.00</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 2020	99,000.00	4.00	36,560.00	135,560.00	135,560.00
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>914,000.00</u>		<u>172,120.00</u>	<u>1,086,120.00</u>	<u>1,086,120.00</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 2020	379,000.00	4.00	160,440.00	539,440.00	539,440.00
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>4,011,000.00</u>		<u>844,200.00</u>	<u>4,855,200.00</u>	<u>4,855,200.00</u>

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 2020	966,000.00	2.80	146,776.00	1,112,776.00	1,112,776.00
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>5,242,000.00</u>		<u>451,780.00</u>	<u>5,693,780.00</u>	<u>5,693,780.00</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 2020	282,000	3.00	147,300	429,300.00	429,300.00
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>4,910,000.00</u>		<u>1,287,090.00</u>	<u>6,197,090.00</u>	<u>6,197,090.00</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 2020	314,000.00	3.14	116,337.00	430,337.00	430,337.00
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>3,705,000.00</u>		<u>762,266.40</u>	<u>4,467,266.40</u>	<u>4,467,266.40</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 2020	47,000.00	3.00	27,240.00	74,240.00	74,240.00
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>908,000.00</u>		<u>255,090.00</u>	<u>1,163,090.00</u>	<u>1,163,090.00</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 2020	217,000	2.35	110,180	327,179.75	327,179.75
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>4,797,000.00</u>		<u>1,085,030.25</u>	<u>5,882,030.25</u>	<u>5,882,030.25</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 2020	106,000	3.89	110,671	216,670.50	216,670.50
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>2,898,000.00</u>		<u>1,199,092.50</u>	<u>4,097,092.50</u>	<u>4,097,092.50</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 2020	355,000	3.00	342,288	707,288.00	707,288.00
FY 2021	365,000	3.00	331,638	706,638.00	706,638.00
FY 2022	375,000	3.00	320,688	710,688.00	710,688.00
FY 2023	390,000	3.00	309,438	709,438.00	709,438.00
FY 2024	400,000	3.00	297,738	707,738.00	707,738.00
FY 2025	410,000	3.00	285,738	710,738.00	710,738.00
FY 2026	425,000	5.00	273,438	718,438.00	718,438.00
FY 2027	445,000	5.00	252,188	722,188.00	722,188.00
FY 2028	470,000	5.00	229,937	719,937.00	719,937.00
FY 2029	490,000	5.00	206,437	721,437.00	721,437.00
FY 2030	515,000	4.00	181,937	716,937.00	716,937.00
FY 2031	535,000	4.00	161,337	721,337.00	721,337.00
FY 2032	560,000	4.00	139,937	719,937.00	719,937.00
FY 2033	580,000	3.00	117,537	712,537.00	712,537.00
FY 2034	595,000	3.00	100,137	715,137.00	715,137.00
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>9,490,000.00</u>		<u>3,760,931.00</u>	<u>13,510,931.00</u>	<u>13,510,931.00</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 2020	1,445,000	5.00	1,871,874	3,316,874.13	3,316,874.13
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>34,780,000.00</u>		<u>11,793,167.88</u>	<u>46,573,167.88</u>	<u>46,573,167.88</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
2020	5,020,314	0	5,020,314	0	5,020,314
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>84,293,126</u>	<u>0</u>	<u>84,293,126</u>	<u>0</u>	<u>84,293,126</u>

Debt Service Fund

Organization Chart:

No personnel are funded out of this fund.

Programs, Services, and Functions:

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 whom 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. Cleveland Utilities provides a payment for a third of the annual debt cost associated with the Spring Branch Industrial Park. An additional source of revenue is interest income.

SUMMARY	FY2018 Actual	FY2019 Original	FY2019 Amended	FY2020 Adopted	Percentage Change
REVENUES					
INTEREST	\$90,958	\$5,000	\$100,000	\$5,000	-95.0%
INTERGOVERNMENTAL	\$109,404	\$146,600	\$146,600	\$146,100	-0.3%
TRANSFERS	\$6,846,608	\$7,425,654	\$7,425,654	\$6,932,181	-6.6%
PROCEEDS OF BONDS	\$0	\$0	\$1,007,000	\$0	0.0%
MISCELLANEOUS	\$0	\$0	\$2,360,385	\$0	0.0%
Total Revenues	\$7,046,970	\$7,577,254	\$11,039,639	\$7,083,281	-35.8%
EXPENDITURES					
DEBT SERVICE - PRINCIPAL PAYMENTS	\$4,341,880	\$4,982,000	\$2,883,000	\$4,370,000	51.6%
DEBT SERVICE - INTEREST PAYMENTS	\$2,095,127	\$2,590,254	\$1,917,693	\$3,146,126	64.1%
PAYMENT TO ESCROW AGENT	\$0	\$0	\$5,834,388	\$0	-100.0%
BOND PAYING AGENTS FEES	\$3,000	\$5,000	\$5,000	\$5,000	0.0%
Total Expenditures	\$6,440,007	\$7,577,254	\$10,640,081	\$7,521,126	-29.3%
NET INCOME	\$606,963	\$0	\$399,558	-\$437,845	-209.6%
BEGINNING FUND BALANCE	\$4,622,609	\$5,229,572	\$5,229,572	\$5,629,130	7.6%
ENDING FUND BALANCE	\$5,229,572	\$5,229,572	\$5,629,130	\$5,191,285	-7.8%

Goals and Objectives:

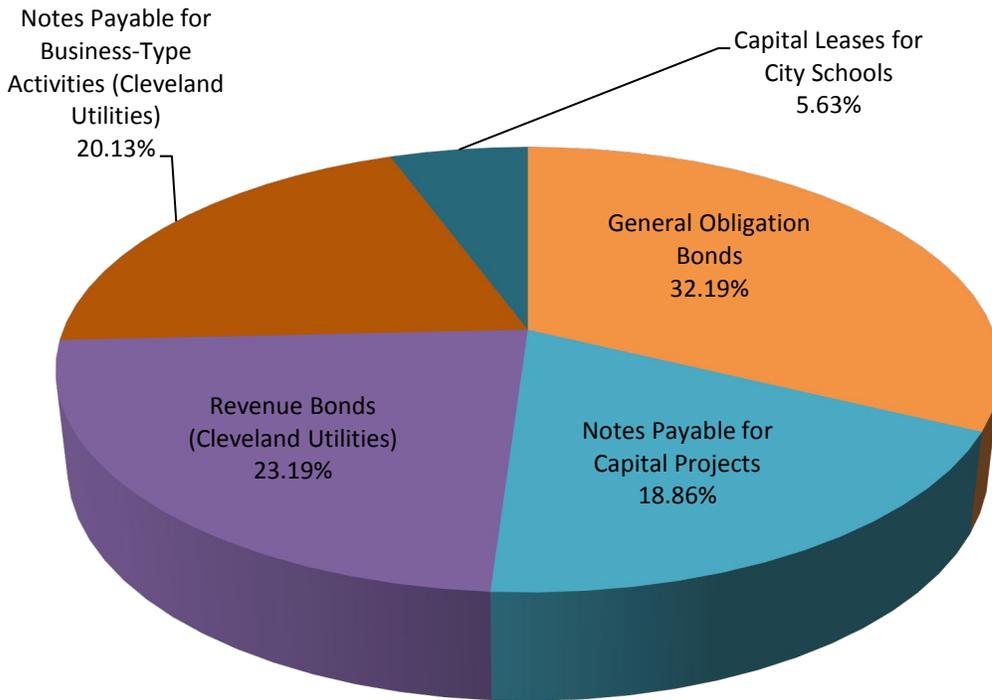
- Issue bonds and capital outlay notes only for capital improvements and moral obligations.
- Issue no bonds or capital outlay notes to purchase a fixed asset, which has a shorter useful life than the term of the debt instrument.
- Issue no bonds or capital outlay notes if the outstanding indebtedness (not including debt for Cleveland Utilities) would exceed 10% of the total assessed valuation of property within the City.
- Identify a firm source of revenue before the issuance of any long-term debt.
- Annually review the City’s debt management policy and implement revisions as necessary to protect the City’s financial stability.
- Increase the fund balance of the Debt Service Fund to 70% of the fund’s annual expenditures.

PERFORMANCE MEASURES	FY2017 Actual	FY2018 Actual	FY2019 Estimated	FY2020 Target
Debt Limit Policy % (Outstanding Net Bonded Debt/Total Assessed Valuation)	62.52%	62.70%	57.36%	60.07%
Debt Margin per Policy	\$42,457,462	46,840,297	\$54,393,448	\$52,468,112
General Government Net Bonded Debt per Capita	\$1,171	\$1,767	\$1,634	\$1,754

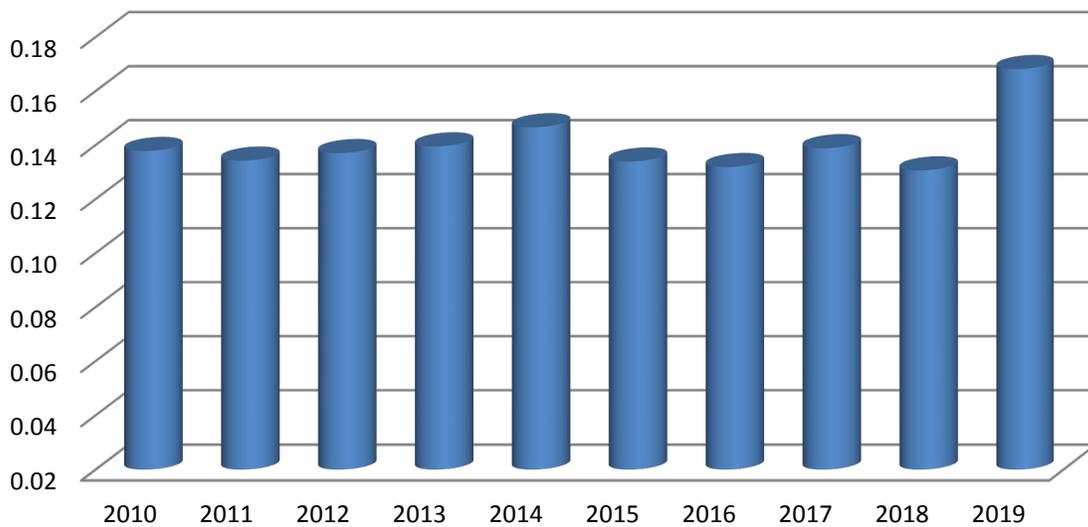
CITY OF CLEVELAND						
FUND #210 - DEBT SERVICE						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
36110	INTEREST INCOME	90,958	5,000	100,000	5,000	5,000
36810	TRANS-GENERAL FUND	5,714,631	6,249,504	6,249,504	5,749,504	5,749,504
36820	TRANS-STATE STREET AID	426,353	440,618	440,618	447,145	447,145
36972	BRADLEY COUNTY PYMT-LIBRARY	109,404	146,600	146,600	146,100	146,100
36973	TRANS-CITY SCHOOLS-CHS/CMS	194,700	194,700	194,700	194,700	194,700
36976	TRANS-CITY SCHOOLS FOR GEOTHERMAL	360,219	360,819	360,819	361,019	361,019
36978	TRANS-CLEVE UTILITIES FOR SPRING BRANCH	150,705	180,013	180,013	179,813	179,813
36979	TRANS-CLEVE UTILITIES FOR REFUNDING BONDS	0	0	2,360,385	0	0
36980	PROCEEDS OF REFUNDING BONDS	0	0	1,007,000	0	0
36990	MISCELLANEOUS REVENUE	0	0	0	0	0
	TOTAL REVENUES	7,046,970	7,577,254	11,039,639	7,083,281	7,083,281
EXPENDITURES						
DEPARTMENT #49000						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Debt service - principal payments:						
613	CLOSING COST EXPENSES 19 REFUNDING	0	0		0	0
614	WIRE TO REGIONS BANK	0	0	5,834,388	0	0
627	2008 TMBF SERIES-LIB COUNTY	86,000	90,000	90,000	94,000	94,000
629	SERIES 2009 C-REFUNDING	30,000	25,000	0	0	0
630	SERIES 2009 D-REFUNDING	890,000	910,000	0	0	0
633	SERIES 2012 DURKEE ROAD	61,000	64,000	64,000	66,000	66,000
634	SERIES 2012 AIRPORT-TERMINAL BLDG.	92,000	95,000	95,000	99,000	99,000
635	SERIES 2012 SPRING BRANCH IND PK	351,000	365,000	365,000	379,000	379,000
636	SERIES 2014 AIRPORT	180,400	185,000	0	0	0
637	SERIES 2014 REFUNDING	969,480	979,000	0	0	0
638	SERIES 2015 REFUNDING	876,000	931,000	931,000	966,000	966,000
639	SERIES 2015 CHS RAIDER ARENA	275,000	278,000	278,000	282,000	282,000
640	SERIES 2016 JETPORT HANGARS	46,000	46,000	46,000	47,000	47,000
641	SERIES 2016 B-REFUNDING (2007A)	294,000	304,000	304,000	314,000	314,000
642	SERIES 2016-\$5.2M	191,000	212,000	212,000	217,000	217,000
643	SERIES 2017-NEW ELEM SCHOOL	0	396,000	396,000	355,000	355,000
644	SERIES 2017-SPRING BRANCH IND PK	0	102,000	102,000	106,000	106,000
645	SERIES 2019 REFUNDING	0	0	0	1,445,000	1,445,000
Subtotal:		4,341,880	4,982,000	8,717,388	4,370,000	4,370,000
Debt service - interest payments:						
653	INT PYMT-2008 TMBF-LIB COUNTY	23,405	56,600	56,600	52,100	52,100
657	INT PYMT-SERIES 2009C-REFUNDING	573,756	572,781	286,391	0	0
658	INT PYMT-SERIES 2009D-REFUNDING	180,700	151,775	75,887	0	0
661	INT PYMT-SERIES 2012 DURKEE RD	12,527	26,920	26,920	24,360	24,360
662	INT PYMT-SERIES 2012 SPRING BRANCH	99,945	175,040	175,040	160,440	160,440
663	INT PYMT-SERIES 2012 AIRPORT-TERM BLDG.	20,896	40,360	40,360	36,560	36,560
664	INT PYMT-SERIES 2014 AIRPORT	99,961	95,198	47,599	0	0
665	INT PYMT-SERIES 2014 REFUNDING	549,702	525,368	262,684	0	0
666	INT PYMT-SERIES 2015 REFUNDING	197,372	172,844	172,844	146,776	146,776
667	INT PYMT-SERIES 2015 CHS RAIDER ARENA	115,320	155,640	155,640	147,300	147,300

EXPENDITURES						
DEPARTMENT #49000						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Debt service - interest payments:						
668	INT PYMT-SERIES 2016 JETPORT HANGARS	15,121	28,620	28,620	27,240	27,240
669	INT PYMT-SERIES 2015 B-REFUNDING (2007A)	135,114	125,883	125,883	116,337	116,337
670	INT PYMT-SERIES 2016-\$5.2M	43,667	115,221	115,221	110,180	110,180
671	INT PYMT-SERIES 2017-NEW ELEM SCHOOL	0	233,288	233,288	342,288	342,288
672	INT PYMT-SERIES 2017-SPRING BRANCH	27,641	114,716	114,716	110,671	110,671
673	INT PYMT-SERIES 2019 REFUNDING	0	0	0	1,871,874	1,871,874
Subtotal:		2,095,127	2,590,254	1,917,693	3,146,126	3,146,126
Operating expenditures:						
691	BOND PAYING AGENTS FEES	3,000	5,000	5,000	5,000	5,000
	TOTAL EXPENDITURES	6,440,007	7,577,254	10,640,081	7,521,126	7,521,126

Long Term Debt by Category



Ratio of Debt Service to General Fund Expenditures



Cleveland Utilities Debt

Outstanding Issues Projected

As of June 30, 2019, 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) 2009C Series Revenue and Tax Refunding Issue	-	2,945,000	3,875,000
(2) 2009D Series Revenue and Tax Refunding Issue	2,720,000	4,540,000	1,105,000
(3) 2010 Series Revenue and Tax Issue (BAB)	3,900,000	1,530,000	-
(4) 2014 Series Revenue and Tax Refunding Issue	-	436,923	3,823,077
(5) 2016B Series Revenue and Tax Refunding Issue	797,798	2,660,836	3,286,366
(6) 2018B Series Revenue and Tax Refunding Issue	2,385,000	3,335,000	-
Total Bonds Payable	<u>9,802,798</u>	<u>15,447,759</u>	<u>12,089,443</u>

<u>Description Loan Issues</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
(7) State Revolving Loan			513,535
(8) 2012 TMBF Loan		2,437,500	
(9) 2012 TMBF Spring Branch Industrial Park	1,320,334		
(10) 2014 TMBF - EL	2,718,750		
(11) 2014 TMBF _WT		2,062,500	
(12) 2014 SRF DG2 14-151 - WT		1,684,290	
(13) 2015 SRF CG4 15-349 WT		2,015,796	
(14) 2015 TMBF - EL	2,250,000		
(15) 2015 TMBF - WT		2,454,000	
(16) State Revolving Loan CWO 13-319 - SW			1,230,364
(17) State Revolving Loan CWO 13-320 - SW			7,987,210
(18) 2016 SRF DWF 16-172		2,659,144	
(19) 2017 SRF CG3 17-379		93,589	
(20) 2017 SRF DW6 17-192		798,756	
(21) 2017 SRF DWF 17-193		192,236	
(22) 2018 SRF DWF 18-205		423,716	
(23) 2018 CW6 18-415			426,325
(24) 2018 18-416			0
(25) 2018 18-417			1,977,577
Total Loans Payable	<u>6,289,084</u>	<u>14,821,527</u>	<u>12,135,011</u>
Total Bonds & Loans Payable	<u>16,091,882</u>	<u>30,269,286</u>	<u>24,224,454</u>

Pertinent information on each issue follows:

(1) Issue Date:	8/12/2009
Amount:	12,540,000
Maturity:	6/1/2028
Average Rate:	3.74
Purpose:	To refinance outstanding variable rate loans

(2) Issue Date:	8/26/2009	
Amount:	19,525,000	
Maturity:	6/1/2024	
Average Rate:	3.59	
Purpose:	To refinance outstanding variable rate loans	
(3) 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
(4) 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
(5) 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
(6) 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
(7) Issue Date:	5/1/2010	325,881
	6/1/2010	281,113
	11/1/2010	198,724
	11/1/2011	9,682
	Total Issue	<u>815,400</u>
Amount:	815,400	
Maturity:	6/1/2031	
Average Rate:	2.08	
Purpose:	To fund capital projects in Sewer Division	
(8) 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	

- (9) 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
- (10) 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
- (11) 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
- (12) 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.
- (13) 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.
- (14) 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
- (15) 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
- (16) 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

- (17) 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
- (18) 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
- (19) 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
- (20) 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
- (21) 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
- (22) 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
- (23) 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
- (24) 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
- (25) 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, 2019) bond and/or note issues for Cleveland Utilities by fiscal year.

<u>Fiscal Year</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
2020	3,000,000	3,500,000	-
2021	2,500,000	3,000,000	1,000,000
2022	2,750,000	3,000,000	2,500,000
2023	3,500,000	2,000,000	2,750,000
2024	3,500,000	-	4,500,000
2025	2,500,000	2,000,000	2,500,000
2026	2,000,000	-	1,500,000
2027	2,000,000	-	2,000,000
2028	2,000,000	-	1,000,000
2029	1,000,000	-	-

These issues will be necessary (projected) to complete the capital projects identified in the long-term capital improvements plan included in the fiscal year 2020 budget.

CLEVELAND UTILITIES

EXISTING DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 06/30/19

	ELECTRIC	WATER	SEWER	TOTAL
2020	1,329,755	2,369,706	2,303,943	6,003,404
2021	1,361,938	2,430,442	2,348,190	6,140,570
2022	1,306,638	2,480,158	2,387,521	6,174,318
2023	1,314,745	2,217,524	2,384,112	5,916,381
2024	1,339,777	1,952,434	2,228,851	5,521,062
2025	1,363,552	1,995,430	1,996,377	5,355,359
2026	1,020,057	2,038,132	1,958,072	5,016,261
2027	1,008,981	2,051,327	1,921,186	4,981,494
2028	1,022,239	1,965,631	1,909,476	4,897,346
2029	808,605	1,410,912	1,655,310	3,874,827
2030	816,196	1,399,334	1,310,100	3,525,630
2031	825,153	1,427,269	1,317,417	3,569,839
2032	507,745	1,291,421	1,306,104	3,105,270
2033	515,336	1,124,097	1,323,997	2,963,430
2034	521,928	1,144,406	1,342,092	3,008,426
2035	348,860	1,024,247	1,362,829	2,735,936
2036	202,043	809,974	1,383,805	2,395,822
2037	160,000.00	462,161	1,160,056	1,782,217
2038	165,000.00	378,032.00	1,124,660.00	1,667,692.00
2039	170,000.00	263,680.00	227,890.00	661,570.00
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
	<u>16,108,548</u>	<u>30,236,318</u>	<u>32,951,988</u>	<u>79,296,854</u>

CLEVELAND UTILITIES

PROJECTED ADD'L DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 06/30/19

	ELECTRIC	WATER	SEWER	TOTAL
2020	0	0	0	0
2021	150,000	175,000	0	325,000
2022	275,000	325,000	0	600,000
2023	412,500	475,000	50,000	937,500
2024	587,500	575,000	175,000	1,337,500
2025	762,500	575,000	312,500	1,650,000
2026	887,500	675,000	537,500	2,100,000
2027	987,500	675,000	662,500	2,325,000
2028	1,087,500	675,000	737,500	2,500,000
2029	1,187,500	675,000	837,500	2,700,000
2030	1,237,500	675,000	887,500	2,800,000
2031	1,237,500	675,000	887,500	2,800,000
2032	1,237,500	675,000	887,500	2,800,000
2033	1,237,500	675,000	887,500	2,800,000
2034	1,237,500	675,000	887,500	2,800,000
2035	1,237,500	675,000	887,500	2,800,000
2036	1,237,500	675,000	887,500	2,800,000
2037	1,237,500	675,000	887,500	2,800,000
2038	1,237,500	675,000	887,500	2,800,000
2039	1,237,500	675,000	887,500	2,800,000
2040	1,237,500	675,000	887,500	2,800,000
2041	1,087,500	500,000	887,500	2,475,000
2042	962,500	350,000	887,500	2,200,000
2043	825,000	200,000	837,500	1,862,500
2044	650,000	100,000	712,500	1,462,500
2045	475,000	100,000	575,000	1,150,000
2046	350,000	-	350,000	700,000
2047	250,000	-	225,000	475,000
2048	150,000	-	150,000	300,000
2049	50,000	-	50,000	100,000
	<u>24,750,000</u>	<u>13,500,000</u>	<u>17,750,000</u>	<u>56,000,000</u>

CLEVELAND UTILITIES

TOTAL DEBT (CURRENT & PROJECTED)

PAYMENT SCHEDULE AS OF 06/30/19

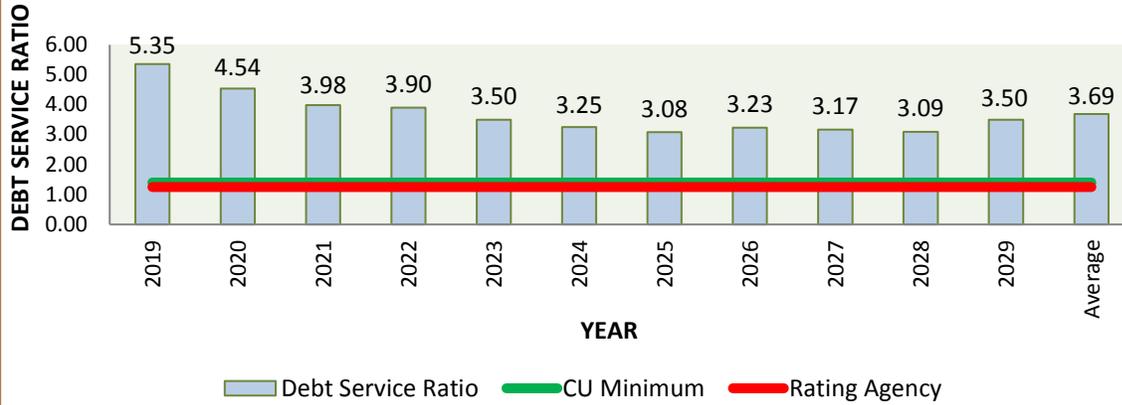
	ELECTRIC	WATER	SEWER	TOTAL
2020	1,329,755	2,369,706	2,303,943	6,003,404
2021	1,511,938	2,605,442	2,348,190	6,465,570
2022	1,581,638	2,805,158	2,387,521	6,774,318
2023	1,727,245	2,692,524	2,434,112	6,853,881
2024	1,927,277	2,527,434	2,403,851	6,858,562
2025	2,126,052	2,570,430	2,308,877	7,005,359
2026	1,907,557	2,713,132	2,495,572	7,116,261
2027	1,996,481	2,726,327	2,583,686	7,306,494
2028	2,109,739	2,640,631	2,646,976	7,397,346
2029	1,996,105	2,085,912	2,492,810	6,574,827
2030	2,053,696	2,074,334	2,197,600	6,325,630
2031	2,062,653	2,102,269	2,204,917	6,369,839
2032	1,745,245	1,966,421	2,193,604	5,905,270
2033	1,752,836	1,799,097	2,211,497	5,763,430
2034	1,759,428	1,819,406	2,229,592	5,808,426
2035	1,586,360	1,699,247	2,250,329	5,535,936
2036	1,439,543	1,484,974	2,271,305	5,195,822
2037	1,397,500	1,137,161	2,047,556	4,582,217
2038	1,402,500	1,053,032	2,012,160	4,467,692
2039	1,407,500	938,680	1,115,390	3,461,570
2040	1,237,500	675,000	887,500	2,800,000
2041	1,087,500	500,000	887,500	2,475,000
2042	962,500	350,000	887,500	2,200,000
2043	825,000	200,000	837,500	1,862,500
2044	650,000	100,000	712,500	1,462,500
2045	475,000	100,000	575,000	1,150,000
2046	350,000	0	350,000	700,000
2047	250,000	0	225,000	475,000
2048	150,000	0	150,000	300,000
2049	50,000	0	50,000	100,000
	40,858,548	43,736,318	50,701,988	135,296,854

CLEVELAND UTILITIES ELECTRIC DIVISION BOND COVERAGE 2019 - 2029

Target Ratios

Rating Agencies (**1.25**)

CU Minimum (**1.40**)

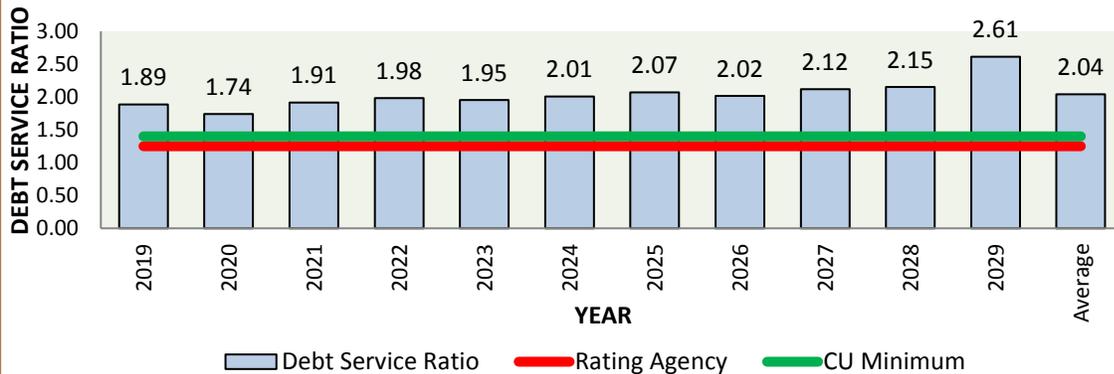


CLEVELAND UTILITIES WATER / WASTEWATER DIVISION BOND COVERAGE 2019 - 2029

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 FY2019

The capital projects funded in FY2020 total \$5,553,365. Major capital funds are summarized below.

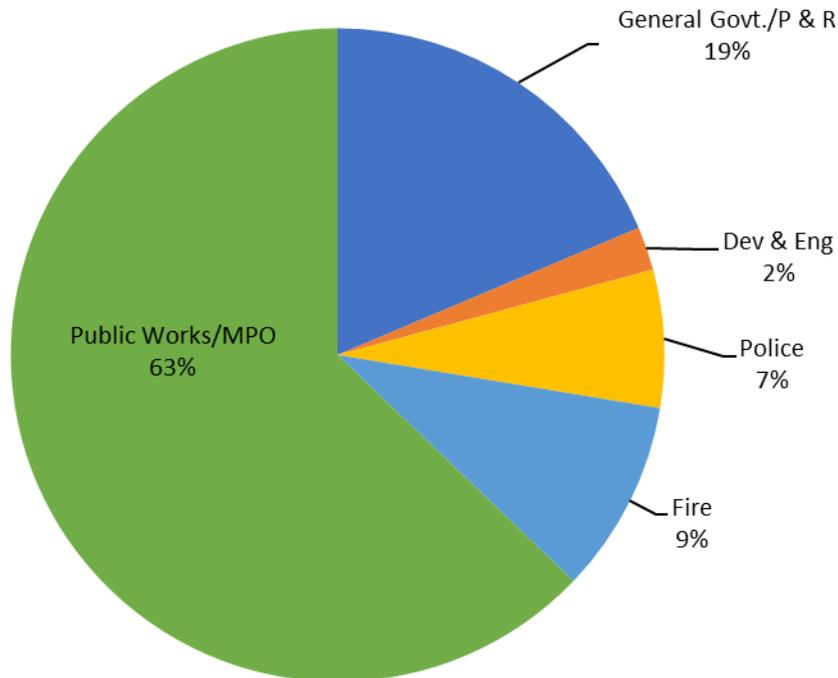
Sales Tax Capital Projects Fund:

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 \$3,110,000 has been budgeted in FY2020 for city projects and \$993,365 for school projects.

Below is a listing of other funding sources for capital projects:

Capital Improvement Program Fund	\$1,450,000
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FY2020 Major Uses of Capital Project Funds



**FY 2020 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.

17th and 20th Street Project \$ 35,000

This funding will be used for the city's share of the project to assist with the overruns relating to the additional cost associated with the project.

Parks and Recreation

Tinsley Park Improvements \$ 100,000

With the recent addition of the new Tony Cavett Tennis Complex through Tinsley Park, the city plans to enhance the softball complex with new updates.

Sales Tax Capital Projects Fund

Public Safety

Police – Patrol Cars \$ 285,000

This funding will allow for the replacement of patrol cars that have over 125,000 miles and high maintenance costs.

Fire Replacement Program \$ 400,000

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
1st 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 \$ 90,000

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.

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

LIC-North/City's Share	\$ 934,000
Peerless Road Extension (Phase I & II)	<u>80,000</u>
	\$ <u>1,014,000</u>

This funding will cover the one grant revision on the additional cost associated with LIC-North project and the one intersection improvement on Peerless Road.

Public Works Equipment

GMC Dump Truck	\$ <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.

CITY OF CLEVELAND						
FUND #322 - CAPITAL IMPROVEMENTS PROGRAM FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33191	TEMA:FLOOD MITIGATION GRANT #0382	10,954	0	0	0	0
33192	TEMA:FLOOD MITIGATION GRANT #0416	0	0	90,558	0	0
33193	TEMA:FLOOD MITIGATION GRANT #0418	311,237	0	16,783	0	0
33430	STATE GRT-25TH ST/GEORGETOWN	255,351	0	516,383	0	0
33431	STATE GRT-MPO-20TH ST/TASSO RD	0	0	216,160	0	0
33432	STATE GRT-MULTI-MODAL ACCESS	0	0	885,165	0	0
33435	STATE GRT-BARNEY LN BRIDGE	0	0	625,000	0	0
33436	STATE GRT-MPO-GAUT IMPROV	43,324	0	85,637	0	0
33437	STATE GRT-NORMAN CHAPEL RD	0	0	627,428	0	0
33440	STATE GRT-MPO-CENTRAL AVE	18,287	0	887,008	0	0
33442	STATE GRT-MPO-17TH/20TH ST	0	0	1,619,104	0	0
33443	STATE GRT-MPO-OCOEE GRNWAY	779,254	0	183,612	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	6,797	0	18,488	0	0
33464	JETPORT-ALP & EXHIBIT A PLAN	0	0	95,000	0	0
33470	JETPORT-RUNWAY EXT CONSTRUCTION	1,957,887	0	154,181	0	0
33471	JETPORT-LAND EASEMENT	0	0	10,950	0	0
33474	JETPORT-N PROPERTY DEV/DESIGN	21,112	0	47,288	0	0
33475	JETPORT-N PROPERTY DEV/CONST	0	0	910,758	0	0
33476	JETPORT-TAXIWAY & RUNWAY REPAIR	0	0	94,060	0	0
33477	JETPORT-TWY & RWY CONSTRUCTION	0	0	63,942	0	0
33494	STATE REIMB-DURKEE ROAD PROJECT	0	0	0	0	0
33498	STATE GRANT-LIC SOUTH/NORTH	0	0	997,965	0	0
33500	TML STORM DAMAGES	8,843	0	0	0	0
33502	GRANT-CASTEEL/OCOEE GRNWAY CONN	194,813	0	0	0	0
33503	GRANT-TINSLEY PARK TENNIS RENOV	249,579	0	250,421	0	0
33504	STATE GRT-URBAN TAAEP/TREES	0	0	8,910	0	0
33801	BRADLEY CO PYMT-CANDYS CRK ELEM	4,281,201	0	1,195,898	0	0
36110	INTEREST INCOME	62,125	0	0	0	0
36310	SALE OF SURPLUS LAND	6,750	0	0	0	0
36338	SALE OF ANIMAL CTRL EQUIP	2,225	0	0	0	0
36342	SALE OF PUBLIC WORKS EQUIP	0	0	0	0	0
36343	SALE OF POLICE EQUIP	8,574	0	0	0	0
36344	SALE OF ADM & FINANCE EQUIP	0	0	0	0	0
36732	DONATION-ESTATE OF ZUKER	0	0	0	0	0
36712	DONATIONS:BOYD FOUNDATION-DOG	0	0	25,000	0	0
36810	TRANS-GENERAL FUND	4,076,721	1,135,000	1,293,289	1,450,000	1,450,000
36812	TRANS-STORMWATER	50,000	0	0	0	0
36978	NOTE PROCEEDS-NEW ELEM SCHOOL	0	0	10,369,454	0	0
36979	NOTE PROCEEDS-2016 TMBF	2,393,500	0	1,349,731	0	0
36983	NOTE PROCEEDS-2015 JETPORT HANGARS	15,080	0	428,920	0	0
36984	TML-REIMB-EQUIPMENT	16,649	0	0	0	0
36985	TML-REIMB-VEHICLES	0	0	0	0	0
36994	SUNDRY INCOME	14,424	0	0	0	0
36999	LIC-BRADLEY COUNTY	0	0	458,353	0	0
37010	STATE GRT-MPO GSW MOBILE	42,564	0	0	0	0
	TOTAL REVENUES	14,827,251	1,135,000	24,729,440	1,450,000	1,450,000

FUND #322 - CAPITAL IMPROVEMENTS PROGRAM FUND						
EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
GENERAL GOVERNMENT: 41110						
924	WHIRLPOOL / DOWNTOWN INITIATIVE	152,400	600,000	1,047,600	600,000	600,000
930	DOWNTOWN PARKING LOT	0	0	75,000	0	0
940	EXIT 25 SIGNAGE	0	0	34,900	0	0
941	ELEVATOR @ MUNICIPAL BUILDING	0	0	0	0	0
948	DOWNTOWN DEVELOPMENT	100,000	0	0	0	0
960	VETERANS HOME	1,641,836	0	16,351	0	0
963	CONTINGENCY	0	70,000	124,808	350,000	350,000
964	CCS - RAPTOR SYSTEM	0	15,000	15,000	0	0
Subtotal:		1,894,236	685,000	1,313,659	950,000	950,000
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	63,087	0	0	0	0
915	TEMA:FLOOD MITIGATION GRANT #0382	10,482	0	0	0	0
917	TEMA:FLOOD MITIGATION GRANT #0416	0	0	90,558	0	0
919	TEMA:FLOOD MITIGATION GRANT #0418	294,752	0	33,268	0	0
921	ROOF & BUILDING IMPROV	0	0	0	0	0
931	CROSSWALK @ KEITH & 20TH STREETS	0	0	30,000	0	0
Subtotal:		368,321	0	153,826	0	0
CITY-WIDE CPTR INFO SYSTEMS: 41990						
256	SOFTWARE MAINTENANCE	243,799	0	0	0	0
283	TRAVEL & TRAINING	0	0	0	0	0
599	MISCELLANEOUS EXPENSE	0	0	0	0	0
954	EMAIL/GIS SYSTEM	4,905	0	0	0	0
Subtotal:		248,704	0	0	0	0
POLICE DEPARTMENT: 42100						
944	PATROL VEHICLES	29,136	0	120,301	0	0
945	COMMAND POST VEHICLE	270,378	0	0	0	0
Subtotal:		299,514	0	120,301	0	0
FIRE DEPARTMENT: 42200						
929	STATION 6 BUILDING	2,156,270	0	255,673	0	0
930	DIESEL EXHAUST SYSTEM	0	0	0	0	0
931	FIRE TRAINING CENTER	0	0	200,000	0	0
942	APPARATUS REPLACEMENT-TRUCK	0	0	0	0	0
943	PIERCE QUINT 6	0	0	0	0	0
944	STATION 5 ROOF REPAIR	41,868	0	0	0	0
945	STATION 6 EQUIPMENT & FURNISHINGS	19,032	0	25,468	0	0
Subtotal:		2,217,170	0	481,141	0	0
PUBLIC WORKS-OPERATIONS: 43110						
927	STREET PAVING	0	300,000	600,000	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	130,000	65,000	65,000
943	ROOF REPAIRS @ PW UPSTAIRS/GARAGE	0	0	80,000	0	0
951	PUBLIC WORKS EQUIPMENT	23,500	0	0	0	0
969	MSE CRK INTERSECTION WIDENING	0	0	250,000	0	0
970	PAUL HUFF/PEERLESS INTERSECTION	0	0	300,000	0	0
974	LIC NORTH ON APD 40	2,625	0	1,985,568	0	0
976	ROADSCAPES GRANT-PHASE II	12,636	0	0	0	0
977	ROADSCAPES MATCH-PHASE III	0	0	147,300	0	0
978	LIC SOUTH-STONE LAKE ROAD	971	0	0	0	0
981	DURKEE ROAD PROJECT	0	0	0	0	0
982	25TH/GEORGETOWN ROAD PROJECT	253,776	0	607,560	0	0
983	20TH ST @ TASSO WIDENING PROJECT	0	0	251,360	0	0
984	MULTI-MODAL ACCESS	0	0	932,665	0	0
985	CENTRAL AVENUE PROJECT	19,358	0	1,005,206	0	0
987	17TH / 20TH STREET PROJECT	7,934	0	1,868,861	35,000	35,000
988	OCOEE GREENWAY CONNECTOR	1,178,462	0	384,659	0	0
989	ADKISSON ROAD PROJECT	0	0	1,152,346	0	0
990	20TH ST @ BARNEY LN/CULVERT	26,740	0	625,000	0	0
991	GAUT IMPROVEMENTS	54,154	0	107,046	0	0
992	NORMAN CHAPEL RD	0	0	627,428	0	0
Subtotal:		1,580,156	365,000	11,054,999	400,000	400,000

FUND #322 - CAPITAL IMPROVEMENTS PROGRAM FUND						
EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
FLEET MANAGEMENT: 43170						
921	STORAGE BUILDING	0	0	25,000	0	0
Subtotal:		0	0	25,000	0	0
PUBLIC WORKS-STATE STREET AID: 43190						
933	25TH ST/PEERLESS INTERSECTION	0	0	348,776	0	0
Subtotal:		0	0	348,776	0	0
ANIMAL SHELTER: 44110						
945	CAPITAL NEEDS	0	0	0	0	0
Subtotal:		0	0	0	0	0
PARKS & RECREATION: 44420						
721	DONATION:DOG PARK @ BLYTHE BOWER	0	0	25,000	0	0
928	VEHICLE REPLACEMENT	25,854	0	0	0	0
941	DEER PARK RENOVATION	14,503	0	386,789	0	0
942	BLYTHE BOWER SCHOOL PARK	9,255	0	81,835	0	0
944	BLYTHE BOWER PARK TREES	0	0	17,820	0	0
949	TENNIS COURTS @ TINSLEY PARK	524,869	0	636,305	0	0
951	FRAIL MOWER	0	0	8,678	0	0
953	TINSLEY PARK PAVING	0	0	148,912	0	0
982	RECREATION EQUIPMENT	47	0	0	0	0
984	DONATIONS:P&R EQUIPMENT		0	346	0	0
987	EQUIPMENT REPLACEMENT		65,000	1,893	0	0
988	TINSLEY PARK SIGN		20,000	19,500	0	0
989	TINSLEY IMPROVEMENTS	0	0	0	100,000	100,000
Subtotal:		574,528	85,000	1,327,078	100,000	100,000
EDUCATION: 44900						
922	NEW ELEMENTARY-CANDY CREEK	8,174,742	0	7,193,209	0	0
Subtotal:		8,174,742	0	7,193,209	0	0
ISSUANCE COSTS: 49600						
697	ISSUANCE COSTS-2018 FTN CAPITAL	0	0	169,454	0	0
Subtotal:		0	0	169,454	0	0
TRANSFERS: 51600						
762	TRANS. TO GENERAL FUND	529,223	0	0	0	0
Subtotal:		529,223	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	64	0	0	0	0
930	TAXIWAY & RUNWAY CONSTRUCTION	0	0	67,139	0	0
931	TAXIWAY & RUNWAY REPAIR	0	0	99,010	0	0
932	SOUTHSIDE CORPORATE AREA	16,209	0	24,103	0	0
933	ENVIRONMENTAL MONITORING	7,155	0	19,461	0	0
934	ALP & EXHIBIT A	0	0	100,000	0	0
936	PHASE II CONSTRUCTION	25,708	0	0	0	0
938	TAXILANES ADDITION CONSTRUCTION	755	0	0	0	0
942	T-HANGARS "2" CONSTRUCTION	6,480	0	0	0	0
953	RUNWAY EXT DESIGN	0	0	0	0	0
954	RUNWAY EXT CONSTRUCTION	2,175,430	0	154,181	0	0
955	N PROPERTY DEVE-DESIGN	22,223	0	49,777	0	0
956	N PROPERTY DEVE-CONST	0	0	958,693	0	0
Subtotal:		2,254,024	0	1,478,364	0	0
CDBG: 53500						
933	BLYTHE OLD FIELD EQUIPMENT	29,061	0	2,424	0	0
Subtotal:		29,061	0	2,424	0	0
TOTAL EXPENDITURES		18,169,679	1,135,000	24,390,233	1,450,000	1,450,000

CITY OF CLEVELAND						
FUND #315 - SALES TAX CAPITAL PROJECTS FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
31610	LOCAL SALES TAX	2,860,908	3,012,000	3,012,000	3,100,000	3,100,000
31630	SCHOOLS 1/2 CENT SALES TAX	1,021,243	975,000	975,000	990,365	990,365
36110	INTEREST	28,846	2,000	2,000	10,000	10,000
36130	INTEREST-SCHOOLS SINKING FUND	44,874	2,600	2,600	3,000	3,000
	TOTAL REVENUES	3,955,871	3,991,600	3,991,600	4,103,365	4,103,365
EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Capital outlay:						
41710	DEVELOPMENT & ENGINEERING					
928	INSPECTOR VEHICLES	24,000	0	0	0	0
932	TRAFFICWARE PROGRAM FOR SURVEYING	7,379	0	0	0	0
933	INMAN STREET ROAD SURVEY	0	0	24,000	0	0
934	CMAQ PARK & RIDE	0	150,000	150,000	90,000	90,000
	Subtotal:	31,379	150,000	174,000	90,000	90,000
41810	GENERAL GOVERNMENT					
921	MUNICIPAL BLDG IMPROVEMENTS	0	0	50,000	0	0
922	LEE CROSSWALK	0	0	5,455	0	0
925	VEHICLE REPLACEMENT PROG-A&F/CODES	0	40,000	40,000	0	0
945	EDC PLANNING DOCUMENT	0	0	12,030	0	0
946	CHIEFTAIN @ MUSEUM CTR	6,722	20,000	0	0	0
947	INMAN STREET BUILDING	50,000	0	0	0	0
948	DOWNTOWN REDEVELOPMENT	32,416	49,000	266,584	0	0
	CSCC CONTRIBUTION (1 OF 3)	0	0	0	80,000	80,000
	Subtotal:	89,138	109,000	374,069	80,000	80,000
41990	CITY-WIDE CPTR INFO SYSTEMS					
255	ELEC DOC MGMT	0	0	5,000	0	0
940	HARDWARE	63,099	0	0	0	0
941	LEGISLATIVE & JUDICIAL	1,315	0	0	0	0
942	FINANCE	9,405	0	0	0	0
943	DEV & ENG/STORMWATER	10,618	0	0	0	0
944	POLICE	19,973	0	0	0	0
945	FIRE	4,585	0	0	0	0
946	PUBLIC WORKS	2,801	0	0	0	0
947	ANIMAL CONTROL	21	0	0	0	0
948	PARKS & RECREATION	1,054	0	0	0	0
949	STOCK	7,795	0	0	0	0
950	CODES ENFORCEMENT	0	0	0	0	0
951	ADMINISTRATION	127	0	0	0	0
953	GIS PROGRAM	47,557	0	0	0	0
954	LICENSE FEES	91,464	0	0	0	0
956	GIS FLYOVER	0	21,000	43,393	21,000	21,000
957	GIS ROVER	0	5,000	10,000	5,000	5,000
	Subtotal:	259,814	26,000	58,393	26,000	26,000
42100	POLICE					
928	POLICE VEHICLES	278,727	285,000	291,273	285,000	285,000
	Subtotal:	278,727	285,000	291,273	285,000	285,000
42200	FIRE PROTECTION					
921	FIRE STATION 4 ROOF IMPROVEMENTS	0	60,000	60,000	0	0
928	INSPECTOR/CHIEF VEHICLES	35,796	0	0	0	0

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
42200	FIRE PROTECTION					
931	FIRE TRAINING CENTER	1,170	400,000	498,830	0	0
942	FIRE REPLACEMENT PROG	642,861	0	309,249	400,000	400,000
Subtotal:		679,827	460,000	868,079	400,000	400,000
43110	PUBLIC WORKS					
927	STREET PAVING	1,136,255	1,000,000	1,000,000	1,000,000	1,000,000
936	DRAINAGE PROJECTS	38,123	0	0	0	0
937	SIDEWALK PROJECTS	36,502	65,000	133,816	65,000	65,000
938	MPO-20TH @ TASSO	0	0	16,210	0	0
944	MPO-CENTRAL AVE 3R PROJECT	4,974	0	122,640	0	0
945	MPO-20TH STREET SIDEWALK PROJ	0	0	97,000	0	0
946	MPO-17TH STREET 3R PROJECT	2,250	0	134,218	0	0
948	MPO-GRNWAY OCOEE CONNECTOR	39,171	0	0	0	0
949	MPO-ADKISSON	0	0	191,735	0	0
950	MPO-GEORGETOWN RD @ 25TH ST	63,444	0	38,936	0	0
952	MPO-PLANNING & OVERRUN	0	0	25,930	0	0
954	PW-EQUIP REPLACEMENT PROGRAM	190,252	150,000	161,391	150,000	150,000
957	MULTI-MODAL ACCESS GRANT		43,249	44,540	0	0
958	SMART COMMUNITIES GRANT (UTK)	3,479	0	0	0	0
959	LIC-NORTH/CITY'S SHARE	875	0	176,701	934,000	934,000
960	TAYLOR SPRINGS	0	250,000	250,000	0	0
961	ROADSCAPES PHASE III	69	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	145	0	54,855	0	0
967	MPO-PEERLESS RD EXT. PHASE I & II	0	150,000	150,000	80,000	80,000
968	HWY 60 IMPROV @ NEW ELEM SCHOOL	0	50,000	50,000	0	0
969	CANDIES LANE IMPROV @ LEGACY	0	50,000	50,000	0	0
970	DOWNTOWN SOUTH CONNECTOR	0	25,000	25,000	0	0
972	DOWNTOWN PARKING LOT	0	75,000	75,000	0	0
973	FRONTAGE CONNECTOR @ TARGET	0	80,000	80,000	0	0
Subtotal:		1,515,539	1,938,249	3,069,503	2,229,000	2,229,000
44420	PARKS AND RECREATION					
930	TINSLEY MASTER PLAN	0	0	787	0	0
931	DEER PARK RENOVATION		0	13,277	0	0
935	GREENWAY-WILLOW SURVEY	0	0	19,649	0	0
941	WILLOW ST SOUTH EXTENSION	19,574	0	10,886	0	0
945	CITY-WIDE MASTER PLAN	29,675	0	0	0	0
946	GRNWAY PARKING LOT @ KEITH ST	60,000	0	0	0	0
948	PLAYGROUND EQUIPMENT	3,250	64,000	84,546	0	0
949	MAINTENANCE BLDG-PAINTING/REPAIRS	6,162	0	13,838	0	0
Subtotal:		118,661	64,000	142,983	0	0
52500	JETPORT					
940	JETPORT GIS	0	0	14,500	0	0
941	EROSION CONTROL	0	0	8,750	0	0
942	STREAM/WETLAND MONITORING	0	0	8,500	0	0
943	ROAD SIGN	32,306	0	0	0	0
944	MOWING EQUIPMENT	25,704	0	2,441	0	0
945	CUSTOMS/BORDER PATROL FACILITY	0	45,000	45,000	0	0
Subtotal:		58,010	45,000	79,191	0	0

EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 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	77,000	78,000	78,000	80,000	80,000
634	ARNOLD SCHOOL RENOV - INTEREST	28,961	27,200	27,200	25,539	25,539
635	ESG EQUIPMENT/FACILITY IMPROV - PRIN	0	137,500	137,500	310,736	310,736
636	ESG EQUIPMENT/FACILITY IMPROV - INT	0	112,500	112,500	249,830	249,830
921	SCHOOL CAPITAL PROJECTS	408,647	292,540	414,621	0	0
Subtotal:		841,369	975,000	1,097,081	993,365	993,365
	TOTAL EXPENDITURES	3,872,464	4,052,249	6,154,572	4,103,365	4,103,365

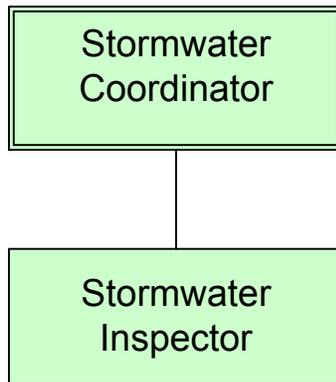
CITY OF CLEVELAND						
FUND #317 - THDA HOME GRANT						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
33110	2016 HOME PROGRAM	36,025	0	338,975	0	0
	TOTAL REVENUES	36,025	0	338,975	0	0
EXPENDITURES						
DEPARTMENT # 46240						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
2016 HOME PROG HOUSING						
254	HOUSING INSPECTION	0	0	0	0	0
256	ADMINISTRATION	0	0	22,500	0	0
791	HOUSING REHAB	36,025	0	316,475	0	0
Subtotal:		36,025	0	338,975	0	0
	TOTAL EXPENDITURES	36,025	0	338,975	0	0

CITY OF CLEVELAND						
FUND #135 GREENWAY FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
36110	INTEREST INCOME	217	0	0	0	0
36720	SALE OF GREENWAY BENCHES	12,195	0	0	0	0
TOTAL REVENUES		12,412	0	0	0	0
EXPENDITURES						
DEPARTMENT # 44420						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Capital outlay and debt service:						
762	TRANSFER TO GENERAL FUND	0	12,735	12,735	0	0
951	GREENWAY BENCHES	8,630	0	0	0	0
TOTAL EXPENDITURES		8,630	12,735	12,735	0	0

CITY OF CLEVELAND						
FUND #326 - SPRING BRANCH INDUSTRIAL PARK FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
36110	INTEREST	39,171	0	828	0	0
36930	NOTE PROCEEDS-LAND	0	0	0	0	0
36932	NOTE PROCEEDS INFRASTRUCTURE	3,000,000	0	0	0	0
	TOTAL REVENUES	3,039,171	0	828	0	0
EXPENDITURES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Capital outlay:						
41110	LEGISLATIVE & JUDICIAL					
923	DEVELOPMENT COST - LAND	0	0	0	0	0
924	DEVELOPMENT COST- INFRASTRUCTURE	2,755,665	0	167,075	0	0
Subtotal:		2,755,665	0	167,075	0	0
49600	ISSUANCE COST					
612	BOND SALE EXPENSE	18,000	0	0	0	0
Subtotal:		18,000	0	0	0	0
51600	TRANSFERS					
220	TRANSFER TO DEBT SERVICE	150,705	180,013	0	0	0
Subtotal:		150,705	180,013	0	0	0
	TOTAL EXPENDITURES	2,924,370	180,013	167,075	0	0

STORMWATER MANAGEMENT

Stormwater Management



CITY OF CLEVELAND						
FUND #123 - STORMWATER MANAGEMENT FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
36203	STORMWATER PERMIT FEE	1,502,917	1,595,700	1,595,700	1,595,700	1,595,700
36204	LAND DISTURBANCE FEES	0	14,000	14,000	14,000	14,000
36110	INTEREST INCOME	24,876	2,800	2,800	2,800	2,800
	TOTAL REVENUES	1,527,793	1,612,500	1,612,500	1,612,500	1,612,500
EXPENDITURES						
DEPARTMENT #43150						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
Personnel and fringe benefits:						
111	SALARIES	94,039	133,000	133,000	175,800	175,800
112	OVERTIME	4,518	5,000	5,000	6,000	6,000
114	PART TIME	17,353	15,000	15,700	16,000	16,000
131	SERVICE AWARDS	0	0	0	300	300
132	LONGEVITY	900	1,000	1,000	3,800	3,800
133	SOLD VACATION	0	2,600	2,600	3,400	3,400
134	CHRISTMAS BONUS	217	400	400	500	500
136	SICK PAY INCENTIVE	250	900	900	1,200	1,200
140	DENTAL INSURANCE	1,199	2,000	2,000	2,500	2,500
141	SOCIAL SECURITY TAXES	7,779	10,600	10,600	11,300	11,300
142	HEALTH INSURANCE EXPENSE	53,013	45,900	45,900	58,200	58,200
143	RETIREMENT EXPENSE	22,519	23,500	23,500	29,800	29,800
144	LIFE/DISABILITY INSURANCE EXPENSE	1,116	900	900	1,100	1,100
145	VISION INSURANCE	343	600	600	700	700
146	WORKERS COMPENSATION	0	0	0	0	0
148	EDUCATION REIMBURSEMENT	0	7,200	6,500	9,100	9,100
191	LAUNDRY AND DRY CLEANING	713	2,000	2,000	2,000	2,000
	Subtotal:	203,959	250,600	250,600	321,700	321,700
Operating expenditures:						
211	POSTAGE EXPENSE	252	400	400	400	400
216	GPS SERVICES	948	1,000	1,000	1,500	1,500
221	PRINTING EXPENSE	633	1,500	1,500	1,500	1,500
223	PUBLIC EDUCATION PROGRAMS	8,322	13,000	13,000	13,000	13,000
233	SUBSC. & MEMBERSHIPS	1,401	2,000	2,000	2,000	2,000
237	ADVERTISING	0	200	200	200	200
245	TELEPHONE EXPENSE	4,831	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	75,000	136,250	136,250	136,250	136,250
256	STORMWATER CONSULTANT	11,590	30,000	30,000	15,000	15,000
257	EASEMENT FEES	80	300	300	300	300
283	TRAVEL & TRAINING	8,028	12,000	12,000	12,000	12,000
288	WORK SESSION/COMP MEALS	3,027	3,000	3,000	3,000	3,000

EXPENDITURES						
DEPARTMENT #43150						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
292	PW SERVICES/STORMWATER	101,300	101,300	101,300	101,300	101,300
293	NPDES PERMIT FEE	6,585	6,500	3,500	4,000	4,000
294	CITY PERMIT & FEE	0	0	3,000	3,000	3,000
319	OFFICE EXPENSE	2,393	3,000	3,000	3,000	3,000
321	OPERATING & FIELD SUPPLIES	2,635	3,500	3,500	3,500	3,500
322	BENTHIC SAMPLING/LABWORK	860	21,000	72,760	21,000	21,000
326	UNIFORM EXPENSE	850	2,000	2,000	2,000	2,000
331	GASOLINE EXPENSE	4,084	5,000	5,000	5,000	5,000
332	REPAIRS & PARTS	2,519	2,000	2,000	2,000	2,000
338	DRAINAGE SUPPLIES	63,814	45,000	24,744	45,000	45,000
512	INSUR-VEHICLES & EQUIPMENT	710	1,100	1,100	900	900
513	INSUR-GENERAL LIABILITY	6,651	4,800	4,800	8,100	8,100
514	WORKERS COMPENSATION	114	500	500	500	500
540	DEPRECIATION EXPENSE	26,845	320,000	60,000	60,000	60,000
599	MISCELLANEOUS	0	500	500	500	500
Subtotal:		363,472	750,950	522,454	480,050	480,050
Capital outlay and debt service:						
762	TRANSFER TO CIP	50,000	0	0	0	0
915	TEMA FLOODS MITGRATION	16,810	45,000	45,000	0	0
928	VEHICLES	0	35,000	0	0	0
934	BENJAMIN CREST LOT 38	1,680	10,223	0	0	0
935	TRASH RECEPTACLES	9,708	10,000	10,000	10,000	10,000
936	STORMWATER MAPPING	0	0	0	0	0
939	COMPUTER SOFTWARE & MAINT.	2,477	7,000	7,000	7,000	7,000
941	OFFICE FURNITURE/EQUIP	294	5,500	4,800	4,000	4,000
948	OPERATING EQUIPMENT	0	11,000	11,700	11,700	11,700
949	DEER PARK RETAINING WALL	0	3,000	50,000	0	0
950	OCOEE CROSSING GREENWAY	0	5,000	0	0	0
951	DRAINAGE - MEADOWBROOK	0	250	0	0	0
955	DRAINAGE - OAK ST	0	0	10,000	0	0
956	DRAINAGE - PARKER ST	0	0	317,961	0	0
957	DRAINAGE - MISC	0	197,000	0	197,000	197,000
958	DRAINAGE - ARMY CORP CAROLINA POND	0	100,000	0	0	0
959	DRAINAGE - CANDIES LANE	0	500,000	500,000	500,000	500,000
961	DRAINAGE -CAROLINA POND	0	0	100,000	120,000	120,000
962	DRAINAGE - ROLLING HILLS DRIVE	0	0	14,656	0	0
963	DRAINAGE - TINSLEY	0	0	0	220,000	220,000
964	N PEERLESS ROAD/25TH ST INTERSECTION	0	0	0	430,000	430,000
Subtotal:		80,969	928,973	1,071,117	1,499,700	1,499,700
	TOTAL EXPENDITURES	648,400	1,930,523	1,844,171	2,301,450	2,301,450



Your Hometown Connection

ENSURING RELIABILITY



JOB SHADOWING



S
A
F
E
T
Y



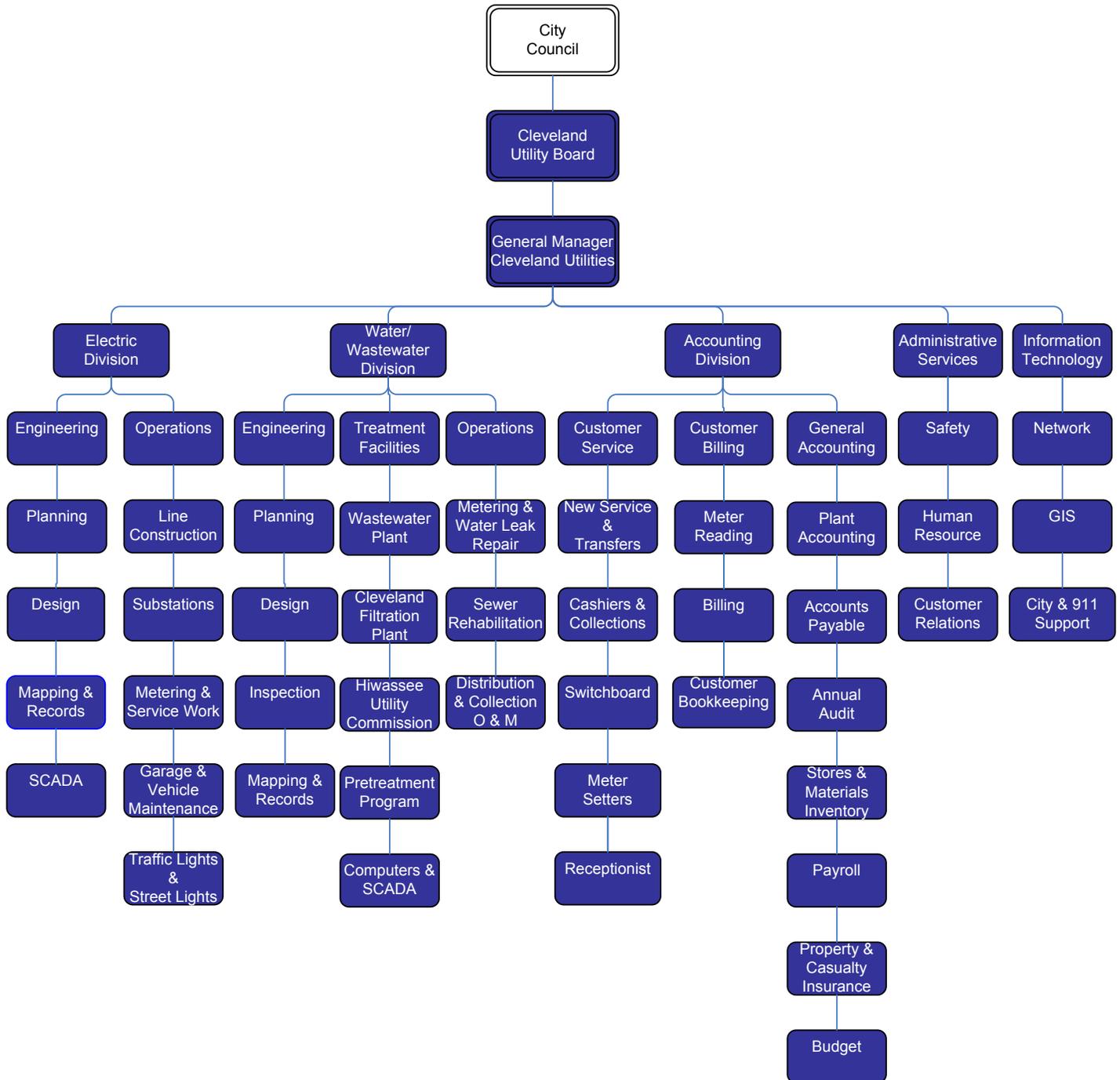
TRAINING



RECOGNIZING EXCELLENCE

FY 2020 BUDGET

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 Thursday of each month in the Tom Wheeler Training Center at 3:00 p.m.

Cleveland Utilities now serves approximately 31,650 electric customers, 32,000 water customers, and 19,000 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 2020 budget highlights are presented in the following table.

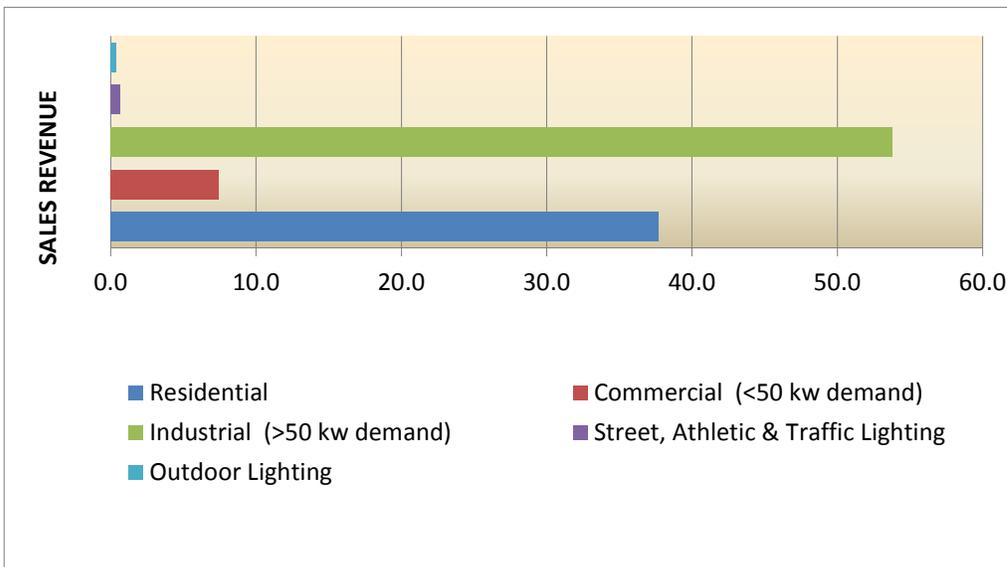
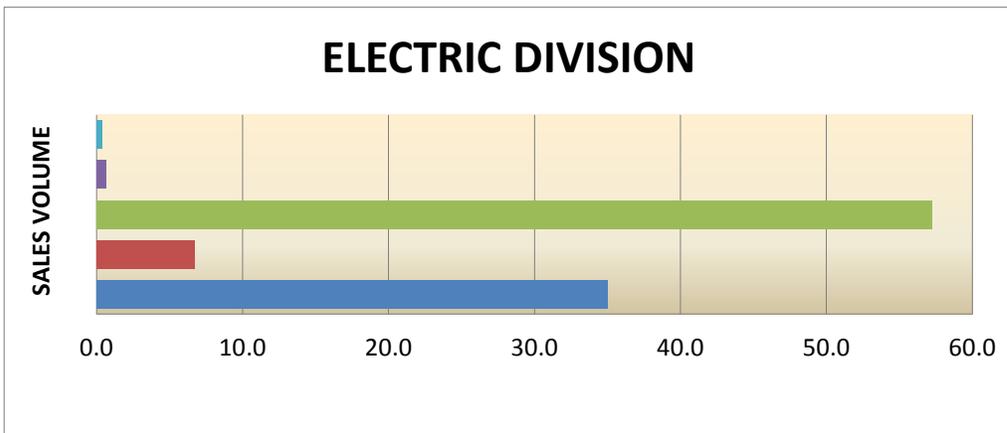
		Electric	Water	Sewer
Volume	KWH's	1,056,343,216		
Volume	Gallons		2,847,197,879	1,910,209,939
Avg Revenue	KWH	\$10.00		
Avg Revenue	1000 Gallons		\$6.07	\$7.30
Rate Adjustments		1.50%	6.13%	4.00%
Revenue (Sales and Other)		105,653,441	17,295,457	13,943,769
Expenses		102,547,680	15,524,407	12,428,779
Net Income		3,105,761	1,771,050	1,514,990
Tax Equivalents		2,310,622	241,269	221,834
Depreciation (Expensed)		3,332,331	2,752,185	3,662,975
Cash Generated		8,405,900	3,983,408	4,885,466
Additions to Plant		9,627,100	6,035,829	10,287,201
Beginning Bond Balance		14,886,548	30,723,153	27,419,453
Additional Bonds		3,000,000	3,500,000	6,135,710
Bond Payments		1,253,422	2,259,706	2,303,943
Ending Bond Balance		16,633,126	31,963,447	31,251,219
Bond Coverage		4.54	1.58	1.91

FY 20 Budget Details

Electric

The electric budget for FY 20 is based on the assumption 1,056,343,216 kilowatt hours of electricity will be sold at an average price of 10.00 cents per kilowatt hour. This volume represents a 0% increase over the anticipated FY 19 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	35.00	37.68
Commercial (<50 kw demand)	6.75	7.45
Industrial (>50 kw demand)	57.23	53.78
Street, Athletic & Traffic Lighting	0.63	0.64
Outdoor Lighting	0.39	0.37



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 7.62 cents per kilowatt hour. The margin expected to be generated between the sale of electricity and the cost of electricity is \$23,322,987. 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 \$4,932,147 and a transfer to the city general fund for tax equivalents of \$2,310,622.

The expected net income in the electric department for FY 20 is \$3,105,761. This level of net income will produce a net cash generation amount of \$8,405,900 when adjusted for non-cash items. When added to the anticipated cash balance of \$11,499,166 at the beginning of the year, \$19,905,066 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 \$9,627,100 and debt retirement of \$1,379,755.

The major categories of plant additions and their respective amounts are summarized in the following table.

CLEVELAND UTILITIES-ELECTRIC
CAPITAL EXPENDITURES - 2020

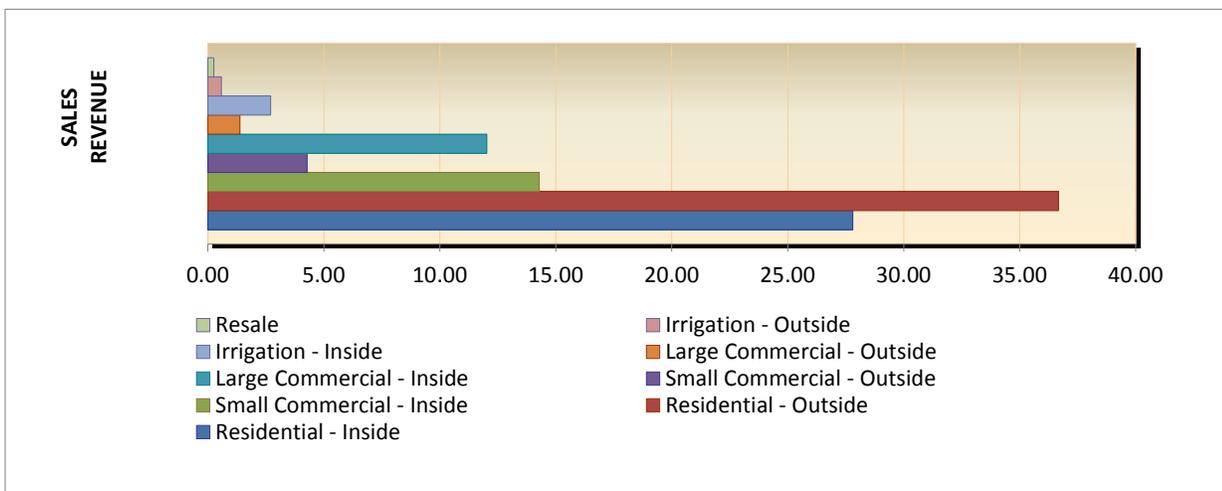
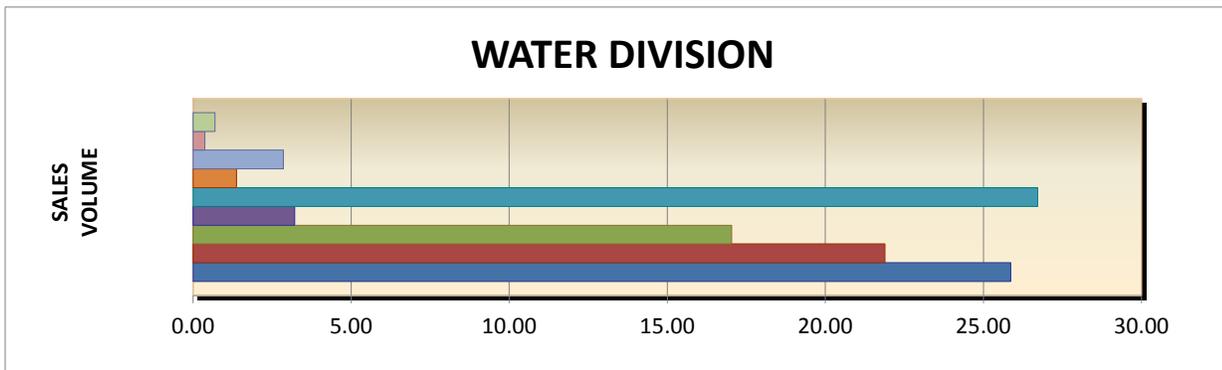
BUILDINGS AND GROUNDS	\$	300,000
COMPUTERS		251,000
SUPERVISORY CONTROL SYSTEM		40,000
ENGINEERING		37,500
TRANSPORTATION AND GARAGE		919,000
GEOGRAPHIC INFORMATION SYSTEM		47,000
COMMERCIAL		200,000
INDUSTRIAL		150,000
RESIDENTIAL-OVERHEAD		30,000
RESIDENTIAL-UNDERGROUND		750,000
LINE		2,805,000
METER LAB		512,000
SUBSTATIONS		2,393,500
OFFICE		15,000
METER READING		5,000
ELECTRONICS & COMMUNICATIONS		55,600
STOREROOM		-
TRAFFIC LIGHTING		460,000
STREET LIGHTING		346,500
SECURITY LIGHTING		100,000
FIBER OPTICS		210,000
TOTAL		<u>\$ 9,627,100</u>

The anticipated cash balance at year end is \$10,520,171 of which \$3,478,718 represents the balance on hand from deposits paid by customers to guarantee payment of utility bills.

Water

The water department budget for FY 20 is based on the assumption 2,847,197,879 gallons of water will be sold at an average retail price of \$6.07 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 19 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	25.86	27.81
Residential - Outside	21.89	36.68
Small Commercial - Inside	17.03	14.28
Small Commercial - Outside	3.22	4.28
Large Commercial - Inside	26.71	12.03
Large Commercial - Outside	1.37	1.38
Irrigation - Inside	2.86	2.70
Irrigation - Outside	0.37	0.59
Resale	0.69	0.25



The expected revenue from the sale of the water, plus revenue from other sources, is \$17,295,457 for FY 20. Anticipated expenses, including depreciation of \$2,752,185 and tax equivalents of \$241,269, total \$15,524,407 leaving revenue in excess of expenses of \$1,771,050. These results will produce a net cash generation amount of \$3,983,408 when adjusted for non-cash items. When added to the anticipated cash balance of \$2,048,528 at the beginning of the year, \$6,179,976 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$9,679,976 bond issue is planned for FY 20. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$6,035,829 and debt retirement of \$2,259,706. The anticipated cash balance at year end is \$1,384,442 of which \$279,399 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.

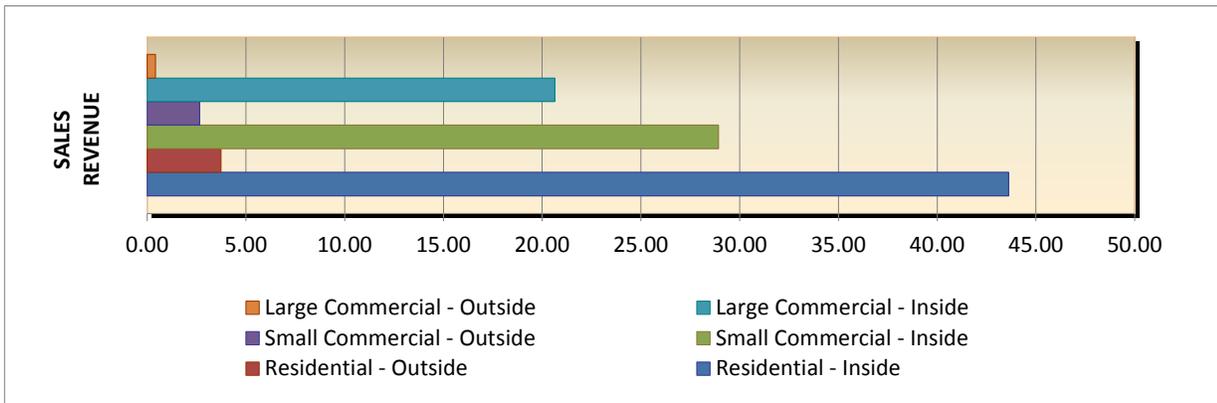
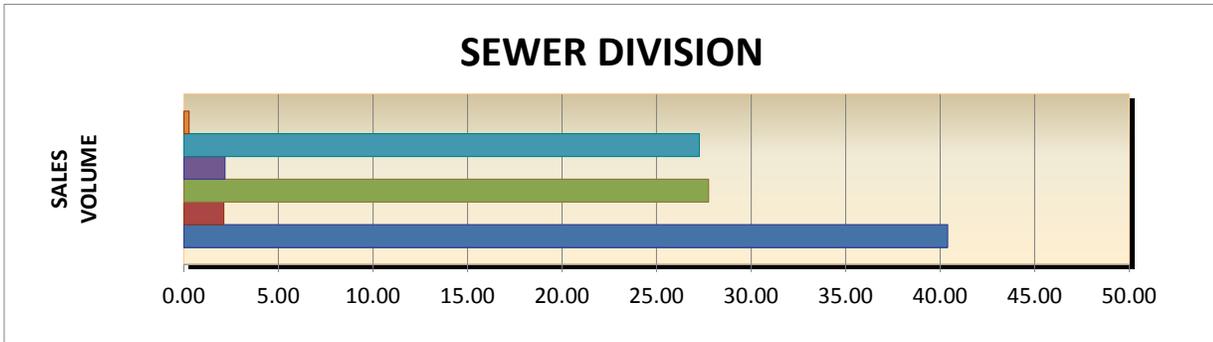
CLEVELAND UTILITIES-WATER
CAPITAL EXPENDITURES - 2020

ENGINEERING - DISTRIBUTION	\$ 2,385,000
WATER - DISTRIBUTION	1,120,000
FACILITIES MAINTENANCE DEPARTMENT	103,600
WATER TREATMENT FACILITIES	1,457,000
ENGINEERING - OFFICE	4,500
INFORMATION SYSTEMS (Includes AMI)	287,000
OFFICE EQUIPMENT	5,000
TRANSPORTATION	190,000
BUILDINGS AND GROUNDS	20,000
PAYROLL PROJECTED FOR CAPITAL PROJECTS	463,729
TOTAL	<u><u>\$ 6,035,829</u></u>

Wastewater

The wastewater department budget for FY 20 is based on the assumption 1,910,209,939 gallons of wastewater will be billed for treatment by Cleveland Utilities. The average price paid by these customers will be \$7.30 per 1,000 gallons. The rate charged will increase 4% from FY 19. This volume represents a 1.655% increase over the anticipated FY 19 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	40.40	43.62
Residential - Outside	2.11	3.74
Small Commercial - Inside	27.76	28.93
Small Commercial - Outside	2.18	2.64
Large Commercial - Inside	27.27	20.65
Large Commercial - Outside	0.28	0.42



The expected revenue from this volume, plus revenue from other sources, is \$13,943,769 for FY 20. Anticipated expenses, including depreciation of \$3,662,975 and tax equivalents of \$221,834 total \$12,428,779 leaving revenue in excess of expenses totaling \$1,514,990. These results will produce a net cash generation amount of \$4,885,466 when adjusted for other items. When added to the anticipated cash balance of \$7,094,990 at the beginning of the year, \$12,237,457 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$6,135,710 bond issue is planned for FY 20. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$10,287,201 and debt retirement of \$2,303,943. The anticipated balance at year end is \$5,787,023 of which \$471,548 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 - 2020

ENGINEERING - COLLECTION	\$ 2,580,000
WASTEWATER REHABILITATION DEPARTMENT	5,706,701
FACILITIES MAINTENANCE DEPARTMENT	108,000
WASTEWATER TREATMENT PLANT	1,081,000
MACHINERY & EQUIPMENT	42,000
INFORMATION SYSTEMS	285,000
ENGINEERING - OFFICE	34,500
TRANSPORTATION	25,000
ADMINISTRATION - BUILDINGS AND GROUNDS	425,000
TOTAL	<u><u>\$ 10,287,201</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 20 budget covers fiscal year 2020 through 2029. 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 2018 Actual	FY 2019 Projected	FY 2020 Projected
KWH Purchased	1,081,144,905	1,086,800,877	1,090,250,864
KWH Sold	1,056,079,493	1,055,146,483	1,058,495,984
KWH Unsold (line loss)	25,065,412	31,654,394	31,754,880
% KWH in Line Loss	2.32%	3.00%	2.91%
Average Retail Price of KWH (Based on kwh's Sold)	9.44	9.77	10.00
Number of Customers			
Residential	27,052	27,040	27,050
Commercial	3,897	3,893	3,890
Industrial	605	586	575
Other	172	169	165
Total	31,726	31,688	31,680
Total Revenues	101,328,363	104,305,892	105,653,441
Net Income	3,761,584	2,639,332	3,105,761
Additional Investment in Plant	5,092,019	7,623,237	9,627,100
Long-term Debt	13,505,551	14,886,548	16,633,126
Number of Customers per Employee	377	373	373

Cleveland Utilities-Electric Fund Budget Summary

	FY 2018 ACTUAL	FY 2019 BUDGETED	FY 2020 PROPOSED
Revenues for Electric System			
Residential	\$ 41,717,860	\$ 41,340,074	\$ 42,782,263
Commercial	8,956,858	8,472,026	8,807,138
Industrial	46,525,290	49,373,556	50,062,645
Street, Athletic, & Traffic	1,404,322	1,398,506	1,462,232
Outdoor Lighting	675,611	711,064	728,049
Change in Accrued Revenue	104,844		
Total Electric Sales Revenue	\$ 99,384,785	\$ 101,295,226	\$ 103,842,327
Other Operating Revenue	\$ 1,725,856	\$ 1,603,406	\$ 1,631,614
Interest	217,722	48,706	179,500
Total Other Revenues	\$ 1,943,578	\$ 1,652,112	\$ 1,811,114
Total Revenues	\$ 101,328,363	\$ 102,947,338	\$ 105,653,441
Operating Expense			
Purchased Power	\$ 79,078,347	\$ 79,764,300	\$ 80,519,340
Other Operating Expenses	5,465,540	5,633,206	5,805,873
Maintenance	3,272,016	3,224,564	4,917,285
Depreciation and Amortization	4,736,838	4,894,502	5,034,211
Tax Equivalents & FICA	4,530,430	5,110,990	5,642,953
Total Operating Expenses	\$ 97,083,171	\$ 98,627,562	\$ 101,919,662
Interest Expense	\$ 483,608	\$ 551,140	\$ 628,018
Total Other Expenses	\$ 483,608	\$ 551,140	\$ 628,018
Total Expenses	\$ 97,566,779	\$ 99,178,702	\$ 102,547,680
Net Revenues	\$ 3,761,584	\$ 3,768,636	\$ 3,105,761

**CLEVELAND UTILITIES - ELECTRIC
CASH FLOW ANALYSIS
FY 2020**

Sources of Cash:

Net Income		\$ 3,105,761
Add: Non-Cash Items		
Depreciation - Expensed	\$ 4,932,147	
Depreciation - Cleared	231,003	
Amortization	136,989	
Total Non-Cash Items		5,300,139
Total Cash Generated From Operations		\$ 8,405,900
Add: Beginning Cash Balance		11,499,166
Bond Issues (Net)		3,000,000
OPEB Trust Funding		(305,554)
GASB 68 Adjustment		(1,042,295)
Anticipated FEMA Reimbursement		-
Working Capital Adjustments		-
Total Cash Available		\$ 21,557,217
Uses of Available Cash:		
Debt Repayment - Bonds/Loans	\$ 1,409,946	
Capital Improvements & Additions	9,627,100	
Total Uses of Cash		\$ 11,037,046
Cash at End of Year		\$ 10,520,171
Less Estimated Customer Deposits		\$ 3,478,718
Unrestricted		\$ 7,041,453

**CLEVELAND UTILITIES - ELECTRIC
FINANCIAL FORECAST
FOR THE YEAR ENDING JUNE 30, 2020**

2020 BUDGET						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	KWHs (000)
REVENUES						
Residential	11,855,474	9,103,349	13,060,449	8,762,991	42,782,263	369,723
Commercial	2,620,381	1,932,857	2,184,665	2,069,235	8,807,138	71,261
Industrial	14,377,205	11,714,948	11,379,106	12,591,386	50,062,645	604,501
Street, Athletic & Traffic	376,039	363,977	349,030	373,186	1,462,232	6,707
Outdoor Lighting	181,011	181,913	182,985	182,140	728,049	4,151
Total Electric Sales Revenue	29,410,110	23,297,044	27,156,235	23,978,938	103,842,327	1,056,343
Purchased Power	22,804,600	18,064,528	21,056,945	18,593,268	80,519,340	
Operating Margin:	6,605,510	5,232,516	6,099,290	5,385,670	23,322,987	
OTHER REVENUE						
Customer Penalties	65,679	52,026	60,645	53,549	231,899	
Service Revenue	137,085	108,591	126,579	111,768	484,023	
Rents	216,504	216,504	216,504	216,504	866,011	
Miscellaneous Income	14,071	11,145	12,993	11,474	49,681	
Interest	50,838	40,271	46,942	41,449	179,500	
Total Other Revenue	484,177	428,537	463,663	434,744	1,811,114	
TOTAL REVENUE	7,089,687	5,661,053	6,562,953	5,820,414	25,134,101	
EXPENSES						
Transmission-Operations	12,429	12,429	12,429	12,429	49,714	
Transmission-Maintenance	12,434	12,434	12,434	12,434	49,737	
Distribution-Operations	471,414	471,414	471,414	471,414	1,885,656	
Distribution-Maintenance	1,216,887	1,216,887	1,216,887	1,216,887	4,867,548	
Meter Reading	29,891	29,891	29,891	29,891	119,563	
Billing & Collecting	320,164	320,164	320,164	320,164	1,280,657	
Customer Service & Information	56,301	56,301	56,301	56,301	225,204	
Rebates & Inspections	0	0	0	0	0	
Administrative O & M	542,837	542,837	542,837	542,837	2,171,346	
Economic Development	18,433	18,433	18,433	18,433	73,733	
Employee Benefits, FICA & Safety	833,083	833,083	833,083	833,083	3,332,331	
Depreciation	1,183,716	1,220,706	1,245,366	1,282,359	4,932,147	
Tax Equivalents	577,656	577,656	577,656	577,656	2,310,622	
Acquisition Adjustment	8,641	8,641	8,641	8,641	34,564	
Interest on Deposits	5,385	5,385	5,385	5,385	21,540	
Interest on Bonds	139,490	148,587	154,652	163,749	606,478	
Bond Cost Amortization	16,875	16,875	16,875	16,875	67,500	
TOTAL EXPENSES	5,445,636	5,491,723	5,522,448	5,568,538	22,028,340	
NET INCOME	1,644,051	169,330	1,040,505	251,876	3,105,761	

**CLEVELAND UTILITIES
ELECTRIC DIVISION
CAPITAL BUDGET FY 2020**

	DESCRIPTION	FY 2020	
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 front parking lot reconfiguration	150,000	
4	Main Office landscaping	25,000	
5	New A/C unit for Fiber/Phone Room	15,000	
6	Parking lot on east side of main building	50,000	
7	Cover the east side of the Meter Lab shed	12,000	
8	Metal cabinets for the Substation Department	3,000	
9	New Chairs for TWTC	5,000	
	Total	300,000	
C. Computers			
1	Network components and upgrades (IS Dept)	5,000	
2	Network Storage Devices	5,000	
3	Network Printers	2,000	
4	Network Server Replacements or Upgrades	5,000	
5	Phone System - Invoice repair/upgrade to Enterprise	14,000	
6	Onest Change Auditor	7,000	
7	Watchguard tradeup program	8,000	
8	Solarwinds upgrade	5,000	
9	Production Environment rebuild	43,000	
10	Works Space Project	44,000	
11	SAN Project - Compellent / Equallogic Devices	20,000	
12	VAMware Host upgrade Customer Data	14,000	
13	Veeam Project	6,000	
14	AMI Equipment Replacement	33,000	
15	IVR	40,000	
	Total	251,000	
D. Supervisory Control			
1	Upgrade MIsol equipment	10,000	
2	Replace NTU at Lang Street Substation with a SEL RTAC	30,000	
	Total	40,000	
E. Engineering			
1	Replacement drone	2,500	
2	Scanner, printer, copier near Wendy	10,000	
3	Transformer Loading Software	25,000	
	Total	37,500	
F. Transportation			
1	Replace Truck Boost Box	2,000	
2	Fleet Cleaning Machine	15,000	
3	Replace Oil Filter Crusher	7,000	
4	Unit #145 Hybrid System Removal	7,000	
5	Replace Unit #144 - 355 bucket (substation department)	130,000	
6	Replace Unit #118 - 355 bucket	230,000	
7	Replace Unit #179 - 55 bucket	230,000	
8	Replace Unit #138 - 41 bucket	230,000	
9	Replace Unit #106 - INT-4700 Flashed	160,000	
10	Replace Unit #102	70,000	
11	Dump Trailer to replace Unit#126A (1982 model)	35,000	
	Total	919,000	
G. Geographical Information System			
1	GIS Plotter Replacement	20,000	
2	FME Conversions - GIS to CAD	5,000	
3	Server Hardware upgrade / replacement	10,000	
4	Oblique Imagery Software	10,000	
5	Fleet Management additions	2,000	
	Total	47,000	
H. Commercial Load Additions			
1	Install primary, transformers, meters and other necessary facilities to serve new commercial customers	200,000	
	Total	200,000	
I. Industrial Load Additions			
1	Install primary, transformers, meters and other necessary facilities to serve new industrial customers	150,000	
	Total	150,000	
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	750,000	
	Total	750,000	
L. Line Construction			
1	Copper to AlAC conversion projects	25,000	
2	Install 4 new gang operated toppler switches 13KV	50,000	
3	Distret to Lang Street reconductor Phase II	380,000	
4	Distret to Lang Street reconductor Phase III	350,000	
5	Purchase and installation of equipment for Distribution Automation Project	100,000	
6	Purchase and install new 2 - 69k V. gang operated switches to include interrupters	15,000	
7	Purchase and install fault indicators	60,000	
8	12-single phase S&C resobers	10,000	
9	Capacitor bank controls and material	10,000	
10	Circuit inspections (3 per year)	375,000	
M. Meter Lab			
1	Purchase new AMI single and three phase meters	500,000	
2	Purchase of metering transformers (secondary)	12,000	
	Total	512,000	
N. Substation			
1	Wildwood Substation - retaining wall on north side	15,000	
2	Burlington Substation - replace fans on T2	8,000	
3	East Cleveland - gravel grass yard	20,000	
4	Payne Gap - Replace GE relay with SEL	6,000	
5	Greenlee cable cutter - battery powered	2,500	
6	Port a cool fan	4,000	
7	Mouse Creek Substation - security wall	300,000	
8	Water line at Lang Street Sub	2,000	
9	Lang Street Substation remodel Phase I	300,000	
10	Purchase and install two SEL 735 Meters in place of two Ion Meters	12,000	
11	South Industrial Park Substation Phase II	1,500,000	
12	Springbrook Control House	200,000	
13	Onion voltage and current generator	12,000	
14	New IR camera	12,000	
	Total	2,393,500	
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	25,000	
2	Radius and equipment for sack	15,000	
3	Antenna Work at Oswald / IPSC Testing	5,000	
4	Space Gateway UIC and licenses RTP	3,000	
5	New SW and Battery Pack for R8000	1,600	
6	Material for Crown Colony Project	5,000	
7	Misc. Fiber Equipment (Clearfield box, jumpers, etc.)	5,000	
	Total	55,600	
R. Storeroom			
1			
	Total	-	
T. Traffic Lighting			
1	Detection Upgrades	60,000	
2	Comm and controller upgrades	20,000	
3	Rebuild/ Re-wires / Upgrades	150,000	
4	LED conversions and rewiring	5,000	
5	Maintenance parts and equipment	75,000	
6	New Intersection	100,000	
7	Pedestrian Signals	50,000	
	Total	460,000	
U. Street Lighting			
1	Silver Springs (Old Freewill Rd) Phase III	7,000	
2	Kensington Park Phase II	2,000	
3	Old Freewill Village	1,000	
4	Timber Creek Phase III	8,000	
5	Weeks Drive Townhomes	2,000	
6	Spring Creek Cove	3,000	
7	Pleasant Grove Church Rd / Humphrey Bridge Rd	14,000	
8	Stone Lake Rd. / Mason Rd.	13,000	
9	Brookbridge	2,000	
10	Victory Cove Phase II	3,000	
11	Industrial Park	21,000	
12	HS-Mast Conversion to LED	57,000	
13	Lighting between interchange and Exit #20	160,000	
14	Heardland Subdivision	20,000	
15	The Enclave (Weeks Dr)	17,500	
16	Ashwood Subdivision	2,000	
17	22nd Street & New Murfeytown Rd	10,000	
18	Stonecreek Subdivision	4,000	
	Total	346,500	
V. Security Lighting			
1	Routine security light projects	100,000	
	Total	100,000	
Z. Fiber Optics			
1	Fiber Cable Disaster Recovery Project	150,000	
2	Maintenance fiber rings (sno-shoes, splice enclosures, drops, etc.)	50,000	
3	New OTDR	10,000	
	Total	210,000	

CLEVELAND UTILITIES ELECTRIC DIVISION 5YR PROJECTED CAPITAL BUDGET FY 2021 - FY 2025						
DESCRIPTION	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
MAJOR PROJECTS PLAN						
1 Industrial, Commercial, Residential OH & UG Service, Line Construction Projects, Substation Projects	2,000,000	2,000,000	2,250,000	2,250,000	2,500,000	11,000,000
2 Garage, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics, Fiber, Office Furn.	700,000	700,000	700,000	700,000	700,000	3,500,000
3 Street Lighting, Security Lighting, and Traffic Lighting (LED lighting projects)	900,000	900,000	900,000	900,000	900,000	4,500,000
4 Buildings and Grounds	120,000	120,000	120,000	120,000	120,000	600,000
Annexation Projects:						
Major Line Projects (69KV & 13 KV):						
5 Circuit Inspections	375,000	375,000	375,000	375,000	375,000	1,875,000
6 Reconductor Benton Pike			300,000			300,000
7 East Cleveland 69KV addition of 4th circuit Phase I - Line Design & R.O.W. acquisition			300,000			300,000
8 East Cleveland 69KV addition of 4th circuit Phase II - Line Construction				300,000		300,000
9 East Cleveland 69KV addition of 4th circuit Phase III - Line Construction					300,000	300,000
10 Construct new 13KV circuit out of Sequoia substation to serve North Lee Hwy Phase I	350,000					350,000
11 Construct new 13KV circuit out of Sequoia substation to serve North Lee Hwy Phase II		350,000				350,000
12 Complete double conductor of SC614 Phase I			700,000			700,000
13 Complete double conductor of SC614 Phase II				700,000		700,000
14 Complete double conductor of SC624 along South Lee Hwy to Payne Gap Phase I	875,000					875,000
15 Complete double conductor of SC624 from Payne Gap to Smith Dr Phase II		800,000				800,000
16 Pole testing Phase I	375,000					375,000
17 Pole testing Phase II		375,000				375,000
18 Double conductor EC774 to Lang Street Sub - East Cleveland to Dellwood Lane Phase I				700,000		700,000
19 Double conductor EC774 to Lang Street Sub - Dellwood Lane toward Lang Street Phase II					700,000	700,000
Smart Grid and AMI projects:						
20 Fiber Optics/New Smart Grid Equipment/Distribution Automation/AMI Meters	700,000	600,000	400,000	300,000	300,000	2,300,000
Substation Projects:						
21 Install new control house, relaying, ground switch, batteries & charger @ Wildwood substation		250,000				250,000
22 Install new control house, relaying, ground switch, batteries & charger @ Payne Gap Substation			250,000			250,000
23 Install new control house, relaying, ground switch, batteries & charger @ Burlington Substation				250,000		250,000
24 Expand Ocoee Substation to include additional transformer and control building					1,000,000	1,000,000
25 Site work at Burlington Substation		175,000				175,000
26 Construct security wall at Valleyhead Substation				300,000		300,000
27 Lang St Substation - Construction (Phase II)	1,000,000					1,000,000
28 Lang St Substation - Construction (Phase III)		1,000,000				1,000,000
29 Purchase new spare transformer at East Cleveland Substation			1,000,000			1,000,000
30 Purchase property for future substation site (North Lee Area)				400,000		400,000
31 Purchase transformers and bus from TVA/VEC at East Cleveland Substation					500,000	500,000
Utility Vehicle Replacements:						
32 Unit #150 - Pickup 4WD					35,000	35,000
33 Unit #180 - Case Backhoe					90,000	90,000
34 Unit #140 - Pickup					35,000	35,000
35 Unit #101 - 1/2 Ton Pickup	35,000					35,000
36 Unit #119 - 1/2 Ton Pickup	35,000					35,000
37 Unit #176 - 1/2 Ton Pickup	35,000					35,000
38 Unit #110 - 3/4 Ton with utility bed		55,000				55,000
39 Unit #116 - 1 Ton with utility bed		55,000				55,000
40 Unit #114 - Engineering SUV	35,000					35,000
41 Unit #149 - 1998 Komatsu Forklift		60,000				60,000
42 Unit #134 - Engineering pickup		35,000				35,000
43 Unit #139 - 3/4 Ton Pickup			55,000			55,000
44 Unit #104 - 1/2 Ton Pickup				35,000		35,000
45 Unit #143 - Standby Bucket Truck			150,000			150,000
46 Unit #117 - General Digger Derrick				270,000		270,000
47 Unit #121 - Bobcat Skidsteer				60,000		60,000
48 Unit #185 - 1/2 Ton Pickup Truck - Standby				35,000		35,000
Miscellaneous Projects:						
49 Pole yard renovations on Guthrie Drive (pole racks and sheds)	210,000					210,000
TOTAL	7,745,000	7,850,000	7,535,000	7,660,000	7,555,000	38,345,000

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 2018 was 13.9 million gallons and the lowest daily demand (to include purchased water) during the winter of 2018 was 8.77 million gallons.

This FY 2020 Budget calls for improvement in the water system totaling \$6,035,829.

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 2018 Actual	FY 2019 Projected	FY 2020 Proposed
MG of Treated Water Pumped	3,640,530,509	3,675,620,000	3,843,720,000
MG of Treated Water Sold	2,885,892,750	2,827,400,000	2,847,200,000
% of Treated Water Loss	20.73%	23.08%	25.93%
MG of Treated Wastewater	2,599,430,000	3,758,200,000	3,820,400,000
% Inflow/Infiltration	26.56%	50.00%	50.00%
Number of Water Customers			
Residential	28,144	28,252	28,306
Commercial	3,186	3,184	3,185
Irrigation	557	552	555
Sales for Resale	2	2	2
Total	31,889	31,990	32,048
Number of Wastewater Customers			
Residential	16,382	16,478	16,526
Commercial	2,612	2,615	2,618
Industrial	62	62	62
Total	19,056	19,155	19,206
Total Revenues (Combined)	29,166,054	29,402,914	31,239,226
Net Income (Combined)	4,136,131	2,654,814	3,286,040
*Investment in Plant and Equipment	20,451,835	15,993,698	16,323,030
Long-term Debt	49,996,216	58,142,606	63,214,668
# of Customers per W/WW Employee	432	441	441

*Funded from revenue and debt

Cleveland Utilities-Water/Wastewater System Budget Summary

	FY 2018 ACTUAL	FY 2019 BUDGETED	FY 2020 PROPOSED
Revenues for Water System			
Residential	\$ 9,294,211	\$ 9,666,455	\$ 10,129,834
Commercial	4,426,918	4,874,934	5,022,307
Irrigation	610,525	589,764	517,143
Sales for Resale	36,568	14,871	39,544
Change in Accrued Revenue	18,879	-	-
Total Water Revenue	\$ 14,387,101	\$ 15,146,023	\$ 15,708,827
Other Revenues			
Sewer Revenues	\$ 12,308,185	\$ 12,523,065	\$ 12,937,882
Other Operating Revenue	2,320,337	2,266,761	2,443,428
Interest	150,431	36,467	149,085
Total Other Revenues	\$ 14,778,953	\$ 14,826,293	\$ 15,530,395
Total Revenues	\$ 29,166,054	\$ 29,972,316	\$ 31,239,222
Operating Expense			
Operations	\$ 11,728,372	\$ 12,580,156	\$ 12,855,191
Maintenance	2,533,629	2,409,225	2,462,615
Depreciation and Amortization	5,831,447	6,758,615	6,530,724
Tax Equivalent & FICA	4,005,006	4,590,166	4,360,014
Total Operating Expenses	\$ 24,098,454	\$ 26,338,162	\$ 26,208,544
Interest Expense	\$ 1,439,074	\$ 1,499,045	\$ 1,744,642
Total Other Expenses	\$ 1,439,074	\$ 1,499,045	\$ 1,744,642
Total Expenses	\$ 25,537,528	\$ 27,837,207	\$ 27,953,186
Operating Income (Loss)	\$ 3,628,526	\$ 2,135,109	\$ 3,286,036
Contribution In Aid of Construction	\$ 507,605	\$ -	\$ -
Net Revenues	\$ 4,136,131	\$ 2,135,109	\$ 3,286,036

**CLEVELAND UTILITIES - WATER
CASH FLOW ANALYSIS
FY 2020**

Sources of Cash:

Net Income **\$ 1,771,050**

Add:	Non-Cash Items		
	Depreciation - Expensed	\$ 2,752,185	
	Depreciation - Cleared	186,331	
	Amortization	<u>(11,352)</u>	

Total Non-Cash Items 2,927,164

Total Cash Generated From Operations **\$ 4,698,214**

Add:	Beginning Cash Balance		\$ 2,048,528
	Bond Issues (Net)		\$ 3,500,000
	Grants & Contributions In Aid		\$ 148,040
	GASB 68 Adjustment		\$ (498,293)
	OPEB Trust Funding		\$ (216,513)

Total Cash Available **\$ 9,679,976**

Uses of Available Cash:

Debt Repayment - Bonds/Loans	\$ 2,259,706	
Capital Improvements & Additions	<u>6,035,829</u>	

Total Uses of Cash **\$ 8,295,535**

Cash at End of Year **\$ 1,384,441**

Less Sinking Fund Requirements 279,399

Unrestricted **\$ 1,105,042**

CLEVELAND UTILITIES - WATER
Financial Forecast
For the Year Ending June 30, 2020

2020 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,198,709	1,011,006	1,101,964	1,056,544	4,368,223	736,347
Residential-Outside	1,629,625	1,392,759	1,241,559	1,497,668	5,761,611	623,156
Small Commercial-Inside	620,310	537,200	520,578	565,474	2,243,562	484,949
Small Commercial-Outside	191,256	157,645	152,836	170,592	672,329	91,606
Large Commercial-Inside	511,084	449,139	435,589	493,903	1,889,715	760,551
Large Commercial-Outside	46,436	54,932	69,164	46,169	216,701	38,919
Irrigation-Inside	176,872	94,803	36,999	116,241	424,915	81,423
Irrigation-Outside	38,949	17,926	7,367	27,986	92,228	10,496
Resale	11,775	13,626	7,765	6,378	39,544	19,752
Total Water Revenue	4,425,016	3,729,036	3,573,821	3,980,955	15,708,830	2,847,198
OTHER REVENUE						
Sprinkler Taps & Service	49,559	41,765	40,026	44,584	175,934	
Access Fees	152,832	128,794	123,434	137,495	542,553	
HUC Reimbursement	98,891	83,337	79,867	88,966	351,062	
Customer Penalties	66,843	56,331	53,985	60,134	237,296	
Miscellaneous (Service Revenue)	67,728	57,076	54,701	60,931	240,437	
Interest	11,083	9,340	8,951	9,969	39,345	
Total Other Revenue	446,936	376,643	360,964	402,079	1,586,627	
TOTAL REVENUE	4,871,952	4,105,679	3,934,785	4,383,034	17,295,457	
EXPENSES						
Purchased Water	692,282	583,399	559,116	622,810	2,457,606	
T & D Operations	429,504	429,504	429,504	429,504	1,718,010	
T & D Maintenance	281,520	281,520	281,520	281,520	1,126,084	
Pumping Expense	520,640	438,753	420,490	468,393	1,848,276	
Meter Reading	33,969	33,969	33,969	33,969	135,874	
Billing & Collecting	187,461	187,461	187,461	187,461	749,838	
Customer Service & Information	14,010	14,010	14,010	14,010	56,035	
Administrative O & M	308,463	308,463	308,463	308,463	1,233,848	
Employee Benefits, FICA & Safety	533,886	533,886	533,886	533,886	2,135,541	
Depreciation	660,524	681,166	694,927	715,568	2,752,185	
Interest	227,951	242,817	252,729	267,594	991,091	
Bond Costs Amortization	19,689	19,689	19,689	19,689	78,750	
Tax Equivalent	60,318	60,318	60,318	60,318	241,269	
TOTAL EXPENSES	3,970,217	3,814,955	3,796,082	3,943,185	15,524,407	
NET INCOME (LOSS)	901,735	290,724	138,703	439,849	1,771,050	

**CLEVELAND UTILITIES - WASTEWATER
CASH FLOW ANALYSIS
FY 2020**

Sources of Cash:

Net Income		\$ 1,514,990
Add:	Non-Cash Items	
	Depreciation - Expensed	\$ 3,662,975
	Depreciation - Cleared	102,199
	Amortization	<u>75,343</u>
	Total Non-Cash Items	3,840,517
Total Cash Generated From Operations		\$ 5,355,507
Add:	Beginning Cash Balance	7,094,990
	CWSRF Loan Forgiveness (Grant)	50,000
	GASB 68 Adjustment	(307,605)
	Bond Issues (Net)	6,135,710
	Grants & Contribution In Aid	207,000
	Sale of Mouse Creek WWTP	5,000
	OPEB Trust Funding	<u>(162,436)</u>
Total Cash Available		\$ 18,378,166
Uses of Available Cash:		
	Debt Repayment - Bonds/Loans	\$ 2,303,943
	Capital Improvements & Additions	<u>10,287,201</u>
Total Uses of Cash		12,591,144
Cash at End of Year		\$ 5,787,022
	Less Sinking Fund Requirements	\$ 471,548
Unrestricted		\$ 5,315,474

**CLEVELAND UTILITIES - WASTEWATER
FINANCIAL FORECAST
For the Year Ending June 30, 2020**

2020 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,473,930	1,365,394	1,389,293	1,415,230	5,643,847	771,719
Residential-Outside	123,903	115,259	119,430	125,073	483,665	40,358
Small Commercial - Inside	984,729	921,103	908,921	928,536	3,743,289	530,245
Small Commercial - Outside	80,122	86,590	84,390	90,926	342,028	41,577
Large Commercial - Inside	722,854	635,301	616,630	696,330	2,671,115	520,915
Large Commercial - Outside	15,247	11,717	13,573	13,399	53,936	5,395
Total Wastewater Revenue	3,400,785	3,135,364	3,132,237	3,269,494	12,937,882	1,910,210
OTHER REVENUE						
Access Fees	58,208	53,666	53,612	55,961	221,446	
Miscellaneous Revenue	114,182	105,271	105,166	109,773	434,393	
Interest	28,846	26,594	26,567	27,733	109,740	
Customer Penalties	63,166	58,237	58,178	60,728	240,307	
Total Other Revenue	264,402	243,768	243,523	254,195	1,005,886	
TOTAL REVENUE	3,665,187	3,379,132	3,375,760	3,523,689	13,943,769	
EXPENSES						
Wastewater Plant-Operations	378,018	348,516	348,168	363,425	1,438,129	
Wastewater Plant-Maintenance	1,646	1,519	1,516	1,583	6,263	
Wastewater Plant-Operations-Biosolids	98,606	90,909	90,819	94,799	375,135	
Wastewater Plant-Maintenance-Biosolids	0	0	0	0	0	
Wastewater Collection Operations	74,130	74,130	74,130	74,130	296,520	
Wastewater Collection Maintenance	33,231	33,231	33,231	33,231	132,927	
Wastewater Collection Operations MOM	95,952	95,952	95,952	95,952	383,805	
Wastewater Collection Maintenance MOM	137,193	137,193	137,193	137,193	548,775	
Wastewater Rehab Operations MOM	123	123	123	123	486	
Wastewater Rehab Maintenance MOM	0	0	0	0	0	
Administration Operations	191,952	191,952	191,952	191,952	767,813	
Administration Operations MOM	6,975	6,975	6,975	6,975	27,900	
Engineering Operations	64,569	64,569	64,569	64,569	258,271	
Engineering Operations MOM	2,004	2,004	2,004	2,004	8,017	
E & R Wastewater Plant Operations	46,976	43,310	43,267	45,162	178,714	
E & R Wastewater Plant Maintenance	1,595	1,471	1,470	1,534	6,071	
E & R Operations FOG MOM	14,751	14,751	14,751	14,751	58,998	
E & R Maintenance FOG MOM	0	0	0	0	0	
E & R Operations SM MOM	1,263	1,263	1,263	1,263	5,049	
E & R Maintenance SM MOM	0	0	0	0	0	
Facilities Maintenance Operations WWTP	0	0	0	0	0	
Facilities Maintenance Maintenance WWTP	143,358	132,170	132,037	137,823	545,386	
Facilities Maintenance Operations MOM	65,145	65,145	65,145	65,145	260,585	
Facilities Maintenance Maintenance MOM	24,276	24,276	24,276	24,276	97,109	
Customer Records and Collection	123,096	123,096	123,096	123,096	492,385	
Customer Service and Assistance	15,711	15,711	15,711	15,711	62,847	
Employee Benefits, FICA & Safety	440,343	440,343	440,343	440,343	1,761,370	
Meter Reading	10,263	10,263	10,263	10,263	41,050	
Depreciation	879,114	906,586	924,901	952,373	3,662,975	
Tax Equivalent	55,458	55,458	55,458	55,458	221,834	
Interest	173,316	184,620	192,156	203,460	753,551	
Bond Costs Amortization	9,204	9,204	9,204	9,204	36,814	
TOTAL EXPENSES	3,088,268	3,074,740	3,099,973	3,165,798	12,428,779	
NET INCOME (LOSS)	576,919	304,392	275,787	357,891	1,514,990	

Health Insurance Trust Fund

Organization Chart:

No Personnel are funded out of this 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	FY2018 Actual	FY2019 Original	FY2019 Amended	FY2020 Adopted	Percentage Change
	\$4,173,978	\$3,974,364	\$4,493,113	\$4,182,416	-6.9%
Claims	\$3,543,302	\$3,144,262	\$3,290,724	\$3,311,228	0.6%
Administrative Fees	\$680,812	\$686,884	\$687,620	\$722,262	5.0%
Total Expenditures	\$4,224,114	\$3,831,146	\$3,978,344	\$4,033,490	0.0%
NET INCOME	-\$50,136	\$143,218	\$514,769	\$148,926	-71.1%
BEGINNING FUND BALANCE	\$615,621	\$565,485	\$565,485	\$1,080,254	91.0%
ENDING FUND BALANCE	\$565,485	\$708,703	\$1,080,254	\$1,229,180	13.8%

CITY OF CLEVELAND						
FUND #520 HEALTH INSURANCE TRUST FUND						
REVENUES						
OBJECT CODE		2017-2018 ACTUAL BUDGET	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED BUDGET	2019-2020 PROPOSED BUDGET
36110	INTEREST INCOME	8,506	0	10,000	5,000	5,000
37920	LEGISLATIVE & JUDICIAL	98,831	84,979	84,979	89,228	89,228
37921	FINANCE	67,305	69,556	69,556	77,368	77,368
37922	CODES ENFORCEMENT	53,626	46,214	46,214	48,525	48,525
37923	DEVELOPMENT & ENGINEERING	194,103	181,805	194,418	190,895	190,895
37924	POLICE DEPARTMENT	1,221,567	1,105,092	1,329,682	1,160,347	1,160,347
37925	FIRE DEPARTMENT	1,299,773	1,212,908	1,323,612	1,273,553	1,273,553
37926	PUBLIC WORKS - OPERATIONS	156,949	212,184	212,184	222,793	222,793
37927	ANIMAL CONTROL	44,340	60,171	60,171	63,180	63,180
37928	COLLEGE HILL RECREATION CENTER	30,215	28,502	28,502	29,927	29,927
37929	PARKS & RECREATION	148,237	119,522	150,979	125,498	125,498
37930	CLEVELAND COMMUNITY CENTER	41,377	35,540	43,208	37,317	37,317
37931	PARKS & RECREATION - LANDSCAPING	81,480	94,421	101,884	99,142	99,142
37932	CLEVELAND PUBLIC LIBRARY	104,150	108,980	108,980	114,429	114,429
37933	CLEVELAND REGIONAL JETPORT	19,053	6,741	20,007	7,078	7,078
37934	ADMINISTRATION	82,768	50,895	57,048	32,816	32,816
37935	INFORMATION TECHNOLOGY	73,176	49,198	74,361	51,658	51,658
37940	SOLID WASTE MANAGEMENT	128,280	109,200	142,452	114,660	114,660
37941	STORMWATER MANAGEMENT	38,186	39,884	39,884	41,878	41,878
37942	STATE STREET AID	88,824	91,724	91,724	96,310	96,310
37943	FLEET MANAGEMENT	71,843	49,381	83,223	51,850	51,850
37944	CDBG	36,536	14,156	16,734	14,864	14,864
37945	HUMAN RESOURCES	7,456	7,879	7,879	28,896	28,896
37960	RETIRED EMPLOYEES CONTRIBUTIONS	77,397	195,432	195,432	205,204	205,204
	TOTAL REVENUES	4,173,978	3,974,364	4,493,113	4,182,416	4,182,416
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					
41110-142	LEGISLATIVE & JUDICIAL	132,485	59,794	70,000	62,784	62,784
41320-142	ADMINISTRATION	89,241	67,194	67,194	70,554	70,554
41580-142	FINANCE	47,575	91,831	91,831	96,423	96,423
41660-142	CODES ENFORCEMENT	17,574	26,778	26,778	28,117	28,117
41710-142	DEVELOPMENT & ENGINEERING	461,864	247,683	247,683	260,067	260,067
41890-142	INFORMATION TECHNOLOGY	32,907	64,954	64,954	74,659	74,659
42100-142	POLICE DEPARTMENT	1,015,781	608,538	608,538	638,965	638,965
42200-142	FIRE DEPARTMENT	1,150,292	981,625	1,100,625	1,030,706	1,030,706
43110-142	PUBLIC WORKS - OPERATIONS	202,391	352,288	352,288	369,902	369,902
43140-142	PARKS & RECREATION - LANDSCAPE	33,080	114,106	114,106	119,811	119,811
43150-142	STORMWATER MANAGEMENT	6,142	7,704	7,704	8,089	8,089

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	23,337	76,834	76,834	80,676	80,676
43190-142	STATE STREET AID	5,467	57,526	57,526	60,402	60,402
43210-142	SOLID WASTE MANAGEMENT	26,931	48,518	48,518	50,944	50,944
44110-142	ANIMAL CONTROL	37,552	27,223	27,223	28,584	28,584
44190-142	HUMAN RESOURCES	3,543	4,052	4,052	7,550	7,550
44410-142	CLEVELAND COMMUNITY CENTER	4,593	16,473	16,473	17,297	17,297
44420-142	PARKS & RECREATION	123,105	203,836	203,836	214,028	214,028
44430-142	COMMUNITY CENTER	22,787	46,766	46,766	49,104	49,104
44800-142	CLEVELAND PUBLIC LIBRARY	81,438	28,959	43,959	30,407	46,157
52500-142	CLEVELAND REGIONAL JETPORT	4,825	1,244	3,500	1,306	3,675
53500-142	CDBG	20,392	10,336	10,336	10,853	10,853
	SUBTOTAL - CLAIMS	3,543,302	3,144,262	3,290,724	3,311,228	3,311,228
	ADMINISTRATIVE FEES					
41110-259	LEGISLATIVE & JUDICIAL	15,791	14,882	14,882	15,626	15,626
41320-259	ADMINISTRATION	13,390	10,749	10,749	11,286	11,286
41580-259	FINANCE	15,106	14,690	14,690	15,425	15,425
41660-259	CODES ENFORCEMENT	7,863	8,819	8,819	9,260	9,260
41710-259	DEVELOPMENT & ENGINEERING	31,191	36,379	36,379	38,198	38,198
41890-259	INFORMATION TECHNOLOGY	9,591	10,390	10,390	11,942	10,910
42100-259	POLICE DEPARTMENT	199,097	196,227	196,227	206,038	206,038
42200-259	FIRE DEPARTMENT	221,464	228,748	228,748	240,185	240,185
43110-259	PUBLIC WORKS - OPERATIONS	34,980	38,033	38,033	39,935	39,935
43140-259	PARKS & RECREATION - LANDSCAPE	12,458	14,882	14,882	15,626	15,626
43150-259	STORMWATER MANAGEMENT	5,199	7,937	7,937	8,334	8,334
43170-259	FLEET MANAGEMENT	10,739	9,481	9,481	9,955	9,955
43190-259	STATE STREET AID	13,192	14,331	14,331	15,048	15,048
43210-259	SOLID WASTE MANAGEMENT	21,908	18,190	18,190	19,100	19,100
44110-259	ANIMAL CONTROL	11,101	8,268	8,268	8,681	8,681
44190-259	RISK/SAFETY/WELLNESS PROGRAM	1,332	1,412	1,412	1,483	1,483
44410-259	COLLEGE HILL RECREATION	4,884	7,276	7,276	7,640	7,640
44420-259	PARKS & RECREATION	19,610	19,292	19,292	20,257	20,257
44430-259	COMMUNITY CENTER	6,929	6,173	6,173	6,482	6,482
44800-259	CLEVELAND PUBLIC LIBRARY	17,188	16,205	16,205	17,015	17,015
52500-259	CLEVELAND REGIONAL JETPORT	2,600	2,756	2,756	2,894	2,894
53500-259	CDBG	5,199	1,764	2,500	1,852	2,625
	SUBTOTAL - ADMINISTRATIVE FEES	680,812	686,884	687,620	722,262	722,262
	TOTAL EXPENDITURES	4,224,114	3,831,146	3,978,344	4,033,490	4,033,490



FY2020 Annual Budget

Meiler Estate Trust Fund

Organization Chart:

No Personnel are funded out of this 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	FY2018 Actual	FY2019 Original	FY2019 Amended	FY2020 Adopted	Percentage Change
Total Revenues	\$5,986	\$1,500	\$5,500	\$500	-90.9%
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	\$5,986	\$1,500	\$5,500	\$500	-90.9%
BEGINNING FUND BALANCE	\$470,433	\$476,419	\$476,419	\$481,919	1.2%
ENDING FUND BALANCE	\$476,419	\$477,919	\$481,919	\$482,419	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		2017-2018 ACTUAL	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	2019-2020 REQUESTED	2019-2020 PROPOSED
36110	INTEREST INCOME	225	1,500	500	500	500
36120	INTEREST- CERT OF DEPOSIT	5,761	0	5,000	0	0
TOTAL REVENUES		5,986	1,500	5,500	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.

L RTP- Long Range Transportation Plan

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

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	\$ 1.7084	\$ 3.77

CITY OF CLEVELAND, TENNESSEE

PRINCIPAL TAXPAYERS

6/30/2019 Estimated

<u>Assessed Taxpayer</u>	<u>Type of Business</u>	<u>2018 Assessed Valuation</u>	<u>Percentage of total Valuation</u>
Mars Snackfoods	Candy Manufacture	\$29,099,470	2.32%
Cleveland Tennessee Hospital	Health Care	\$27,696,740	2.21%
Life Care Centers of America	Health Care	\$25,818,641	2.06%
Duracell Company	Battery Manufacture	\$22,502,180	1.79%
Bayer Healthcare	Distribution Compnay	\$20,849,940	1.66%
Whirlpool	Appliance Manufacture	\$13,979,690	1.11%
Pinnacle Corner at Paul Huff	Developer	\$11,220,885	0.89%
Wal-Mart	Retail	\$10,263,684	0.82%
Peyton's Southeastern	Distribution Company	\$10,090,070	0.80%
Jones Properties	Developer	\$9,571,645	0.76%
TOTALS		\$181,092,945	14.42%

***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

Employer	Employees	Rank	Percentage of Total Labor Force Bradley County
Whirlpool/Maytag	1,435	1	2.45%
Bradley County Schools	1,200	2	2.05%
Tennova	1,120	3	1.98%
Peyton's Southeastern	1,100	4	1.88%
City Government	1,013	5	1.73%
Jackson Furniture Industries	852	6	1.45%
Wal-Mart	640	7	1.09%
Bradley County Government	620	8	1.06%
Lee University	593	9	1.01%
Mars Chocolate	575	10	0.98%
Total	9,148		15.68%

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
6/30/2020 (estimated)

Total assessed value		\$1,314,064,421
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		\$131,406,442
Debt applicable to limitation:		
Total bonded debt	\$139,499,247	
Less: Revenue bonds	55,331,345	
Amount available for repayment of general obligation bonds	<u>5,229,572</u>	
Total debt applicable to limitation		<u>78,938,330</u>
Legal debt margin		<u>\$52,468,112</u>
Per Capita Debt as of June 30, 2020 (estimated)		\$1,754

**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 Years Ended June 30, 2018*

Season	Summer	Retail Rates Effective June 2018					
		Revenue Base [1]	Adjustment N/A [2]	Base Plus Zero TVA Revenue Adjustment [3] = [1]+[2]	Environmental Adjustment [4]	FCA [5]	June '17 Effective Rate [6] = [3]+[4]+[5]
Residential	Customer Charge (Gross)	\$18.43		\$18.43			\$18.43
	Surcharge	0.00		0.00			0.00
	All kWh	0.07136	0.00324	0.07622	0.00298	0.01983	0.09903
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	17.41		17.41			17.41
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	All kWh	0.08253	0.00520	0.08773	0.00347	0.01960	0.11080
	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Alternate Usage Blocks	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
	Block3 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GSA2	Customer #1	51.82		51.82			51.82
	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	12.39	0.78	13.17	0.47		13.64
1st 15,000 kWh	0.08013	0.00504	0.08517	0.00194	0.01960	0.10671	
Additional kWh	0.03766	0.00257	0.04023	0.00191	0.01933	0.06147	
GSA3	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	11.23	0.78	12.01	0.59		12.60
	Block 2 kW	11.10	0.78	11.88	0.59		12.47
	Block 3 kW	0.00	0.00	0.00	0.00		0.00
	All kWh	0.04054	0.00273	0.04327	0.00197	0.01933	0.06457
Alternate Blocks	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	0.05	0.00221	0.05	0.00201	0.01983	0.07
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
TRS	Customer Charge (Gross)	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
	Summer						
Alternative Season TGSA1	Customer #1	17.41		17.41			17.41
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	OnPeak kWh	0.15	0.01000	0.16	0.00000	0.01960	0.18
	OffPeak kWh	0.04	0.00000	0.05	0.00000	0.01960	0.07
Alternative Season TGSA2	Customer #1	51.82		51.82			51.82
	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	12.48	0.78	13.26	0.47		13.73
	OffPeak Excess kW	2.38	0.00	2.38	0.00		2.38
	DCC	0.00	0.00	0.00	0.00		0.00
	OnPeak kWh	0.06854	0.00418	0.07272	0.00194	0.01960	0.09426
	OffPeak kWh	0.04	0.00239	0.05	0.00194	0.01960	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 Years Ended June 30, 2018*

		Retail Rates Effective June 2018					
		Revenue Adjustment		Base Plus Zero TVA	Environmental	FCA	June '16
		Base	N/A	Revenue Adjustment	Adjustment		Effective Rate
		[1]	[2]	[3] = [1]+[2]	[4]	[5]	[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	11.31	0.78	12.09	0.59		12.68
	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	0.00414	0.06000	0.00197	0.01933	0.08
	OffPeak kWh	0.04000	0.00000	0.04000	0.00000	0.02000	0.06000
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	9.40	0.74	10.14	0.52		10.66
	Summer Season Max Kw	4.64	0.25	4.89	0.20		5.09
	Summer Season OffPeak kW	9.40	0.74	10.14	0.52		10.66
	Summer Season OnPeak kWh	0.07000	0.00535	0.075	0.00379	0.01754	0.10
	Summer Season OffPeak kWh - First 200 HUD	0.04000	0.00310	0.04	0.00221	0.01754	0.06
	Summer Season OffPeak kWh - Next 200 HUD	0.00000	0.00022	0.00	0.00022	0.01754	0.02
	Summer Season OffPeak kWh - Additional HUD	0.00000		0.00		0.02000	0.02000
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	8.72	0.68	9.40	0.57		9.97
	Summer Season Max Kw	3.18	0.12	3.30	0.14		3.44
	Summer Season OffPeak kW	8.72	0.68	9.40	0.57		9.97
	Summer Season OnPeak kWh	0.05000	0.00366	0.05000	0.00308	0.01754	0.07062
	Summer Season OffPeak kWh - First 200 HUD	0.03000		0.03000		0.02000	0.05000
	Summer Season OffPeak kWh - Next 200 HUD	0.00000	0.00017	0.00000		0.02000	0.02000
	Summer Season OffPeak kWh - Additional HUD	0.00044	-0.00003	0.00041	0.00003	0.01754	0.01798
TOU 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	9.35	0.74	10.09	0.52		10.61
	Summer Season Max Kw	4.64	0.25	4.89	0.20		5.09
	Summer Season OffPeak kW	9.35	0.74	10.09	0.52		10.61
	Summer Season OnPeak kWh	0.07	0.01000	0.07	0.00000	0.02000	0.09
	Summer Season OffPeak kWh - First 200 HUD	0.04477	0.00344	0.048210	0.00245	0.01754	0.06820
	Summer Season OffPeak kWh - Next 200 HUD	0.00484	0.00031	0.00505	0.00027	0.01754	0.22960
	Summer Season OffPeak kWh - Additional HUD	0.00192	0.00006	0.00198	0.00100	0.01754	0.01962
TOU 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	9.35	0.74	10.09	0.52		10.61
	Summer Season Max Kw	4.13	0.25	4.38	0.20		4.58
	Summer Season OffPeak kW	9.35	0.74	10.09	0.52		10.61
	Summer Season OnPeak kWh	0.06625	0.00512	0.07137	0.00364	0.01754	0.09255
	Summer Season OffPeak kWh - First 200 HUD	0.04477	0.00344	0.04821	0.00245	0.01754	0.06820
	Summer Season OffPeak kWh - Next 200 HUD	0.00484	0.00310	0.00515	0.00027	0.01754	0.02296
	Summer Season OffPeak kWh - Additional HUD	0.00192	0.00006	0.00198	0.00010	0.01754	0.01962
TOU 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	9.35	0.74	10.09	0.52		10.61
	Summer Season Max Kw	4.02	0.25	4.27	0.20		4.47
	Summer Season OffPeak kW	9.35	0.74	10.09	0.52		10.61
	Summer Season OnPeak kWh	0.06625	0.00512	0.07137	0.00364	0.01754	0.09255
	Summer Season OffPeak kWh - First 200 HUD	0.04477	0.00344	0.04821	0.00245	0.01754	0.06820
	Summer Season OffPeak kWh - Next 200 HUD	0.00386	0.00022	0.00408	0.00022	0.01754	0.02184
	Summer Season OffPeak kWh - Additional HUD	0.00000	0.00006	0.00000	0.00010	0.01754	0.02
TOU 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	8.72	0.68	9.40	0.57		9.97
	Summer Season Max Kw	2.05	0.06	2.11	0.07		2.18
	Summer Season OffPeak kW	8.72	0.68	9.40000	0.57		9.97
	Summer Season OnPeak kWh	0.04917	0.00381	0.05298	0.00320	0.01754	0.07372
	Summer Season OffPeak kWh - First 200 HUD	0.03	0.00213	0.03	0.00181	0.01754	0.05
	Summer Season OffPeak kWh - Next 200 HUD	0.00	0.00012	0.00	0.00018	0.01754	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 Years Ended June 30, 2018



		<u>Retail Rates Effective June 2017</u>					
		Revenue	Adjustment	Base Plus Zero TVA	Environmental	FCA	June '16
		Base	N/A	Revenue Adjustment	Adjustment	[5]	Effective Rate
		[1]	[2]	[3] = [1]+[2]	[4]	[5]	[6] = [3]+[4]+[5]
TOU 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	8.72	0.68	9.40	0.57		9.97
	Summer Season Max Kw	1.54	0.06	1.60	0.07		1.67
	Summer Season OffPeak kW	8.72	0.68	9.40	0.57		9.97
	Summer Season OnPeak kWh	0.05	0.00375	0.05	0.00314	0.01754	0.07
	Summer Season OffPeak kWh - First 425 HUD	0.03	0.00206	0.03	0.00175	0.01754	0.05
	Summer Season OffPeak kWh - Next 195 HUD	0.00	0.00022	0.00	0.00025	0.01754	0.02
	Summer Season OffPeak kWh - Over 620 HUD	0.00	0.00000	0.00	0.00000	0.01754	0.02
TOU 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	8.72	0.68	9.40	0.57		9.97
	Summer Season Max Kw	1.43	0.06	1.49	0.07		1.56
	Summer Season OffPeak kW	8.72	0.68	9.40	0.57		9.97
	Summer Season OnPeak kWh	0.05	0.00359	0.056	0.00301	0.01754	0.08
	Summer Season OffPeak kWh - First 425 HUD	0.03	0.00191	0.03	0.00163	0.01754	0.05
	Summer Season OffPeak kWh - Next 195 HUD	0.00	0.00000	0.00	0.00000	0.01754	0.02
	Summer Season OffPeak kWh - Over 620 HUD	0.00190	0.00006	0.00196	0.00012	0.01754	0.01962
Customers @ June 30:							
	Residential	27,052					
	General	4,502					
	Outdoor Lighting	172					
	Total	<u>31,726</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 Years Ended June 30, 2018



Water and Wastewater Rates
in Effect on June 30, 2018

<u>Water Rates</u>	<u>Inside City</u>	<u>Outside City</u>
<u>RESIDENTIAL (Class 201, 202)</u>		
Customer charge	\$7.94	\$14.30
First 1,400 cu. ft.	\$2.35/100 cu. ft.	\$3.69/100 cu. ft.
Additional	\$2.45/100 cu. ft.	\$3.88/100 cu. ft.
<u>NON-RESIDENTIAL (Small Commercial) (Class 204, 205)</u>		
Customer charge	\$12.98	\$19.34
First 15,000 cu. ft.	\$2.35/100 cu. ft.	\$3.69/100 cu. ft.
Next 85,000 cu. ft.	\$1.94/100 cu. ft.	\$3.06/100 cu. ft.
Additional	\$1.41/100 cu. ft.	\$2.28/100 cu. ft.
<u>NON-RESIDENTIAL (Large Commercial) (Class 208, 209)</u>		
Customer charge	\$31.91	\$38.26
First 15,000 cu. ft.	\$2.35/100 cu. ft.	\$3.69/100 cu. ft.
Next 85,000 cu. ft.	\$1.94/100 cu. ft.	\$3.06/100 cu. ft.
Additional	\$1.41/100 cu. ft.	\$2.28/100 cu. ft.
<u>IRRIGATION ONLY (Class 211, 213)</u>		
Customer charge	\$7.94	\$14.30
All usage	\$2.45/100 cu. ft.	\$3.88/100 cu. ft.
<u>RESALE (Class 203)</u>		
Customer Charge	\$31.91	\$31.91
All usage	\$1.41/100 cu. ft.	\$1.41/100 cu. ft.
<u>Wastewater Rates</u>	<u>Inside City</u>	<u>Outside City</u>
<u>RESIDENTIAL (Class 301, 302) (April - November)</u>		
Customer charge	\$8.09	\$11.50
First 1,400 cu. ft.	\$3.99/100 cu. ft.	\$6.02/100 cu. Ft.
Additional	\$0.00/100 cu. ft.	\$0.00/100 cu. ft.
<u>RESIDENTIAL (Class 301, 302) (December - March)</u>		
Customer charge	\$8.09	\$11.50
All usage	\$3.99/100 cu. ft.	\$6.02/100 cu. Ft.
<u>NON-RESIDENTIAL (Small Commercial) (Class 304, 305) (Meter Less Than 3")</u>		
Customer charge	\$13.14	\$16.55
First 100,000 cu. ft.	\$3.99/100 cu. ft.	\$6.02/100 cu. ft.
Additional	\$3.36/100 cu. ft.	\$5.02/100 cu. ft.
<u>NON-RESIDENTIAL (Large Commercial) (Class 308, 309) (Meter 3" or Larger)</u>		
Customer charge	\$32.07	\$35.49
First 100,000 cu. ft.	\$3.99/100 cu. ft.	\$6.02/100 cu. ft.
Additional	\$3.36/100 cu. ft.	\$5.02/100 cu. ft.
<u>WASTEWATER SURCHARGE</u>		
CBOD	.1183/pound/day	.1183/pound/day
TSS	.1401/pound/day	.1401/pound/day
TKN	.2377/pound/day	.2377/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 Years Ended June 30, 2018*

MINIMUM BILLS

in Effect on June 30, 2018
(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.	\$12.64	\$16.07	\$16.07	\$21.68	\$23.54	\$23.54
3/4"	002	600 cu. ft.	\$22.04	\$32.03	\$32.03	\$26.44	\$47.62	\$47.62
1"	003	800 cu. ft.	\$26.74	\$40.01	\$40.01	\$43.82	\$59.66	\$59.66
1 1/2"	005	2,000 cu. ft.	\$55.54	\$87.89	\$63.95	\$89.24	\$131.90	\$95.78
2"	006	4,000 cu. ft.	\$104.54	\$169.69	\$63.95	\$166.84	\$252.30	\$95.78

IRRIGATION (Class 211, 213)

5/8"	000	200 cu. ft.	\$12.84	N/A	\$22.06	N/A
3/4"	002	600 cu. ft.	\$22.64	N/A	\$37.58	N/A
1"	003	800 cu. ft.	\$27.54	N/A	\$45.34	N/A
1 1/2"	005	2,000 cu. ft.	\$56.94	N/A	\$91.90	N/A
2"	006	4,000 cu. ft.	\$105.94	N/A	\$169.50	N/A
3"	008	10,000 cu. ft.	\$252.94	N/A	\$402.30	N/A
4"	009	17,000 cu. ft.	\$424.44	N/A	\$673.90	N/A
6"	010	44,000 cu. ft.	\$1,085.94	N/A	\$1,721.50	N/A
8"	011	82,000 cu. ft.	\$2,016.94	N/A	\$3,195.90	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.	\$17.68	\$21.12	\$26.72	\$28.59
3/4"	002	600 cu. ft.	\$27.08	\$37.08	\$41.48	\$52.67
1"	003	800 cu. ft.	\$31.78	\$45.06	\$48.86	\$64.71
1 1/2"	005	2,000 cu. ft.	\$59.98	\$92.94	\$93.14	\$136.95
2"	006	4,000 cu. ft.	\$106.98	\$172.74	\$166.94	\$257.35

NONRESIDENTIAL - LARGE COMMERCIAL (Class 208, 209, 308, 309)

3"	008	10,000 cu. ft.	\$266.91	\$431.07	\$407.26	\$637.49
4"	009	17,000 cu. ft.	\$423.21	\$710.37	\$652.96	\$1,058.89
6"	010	44,000 cu. ft.	\$947.01	\$1,787.67	\$1,479.16	\$2,684.29
8"	011	82,000 cu. ft.	\$1,684.21	\$3,303.87	\$2,641.96	\$4,971.89
10"	012	115,000 cu. ft.	\$2,244.91	\$4,526.07	\$3,534.76	\$6,808.49

**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 Years Ended June 30, 2018*

RESALE/FIRE SPRINKLER SYSTEM METER

3"	008	10,000 cu. ft.	\$172.91	N/A	\$172.91	N/A
4"	009	17,000 cu. ft.	\$271.61	N/A	\$271.61	N/A
6"	010	44,000 cu. ft.	\$652.31	N/A	\$652.31	N/A
8"	011	82,000 cu. ft.	\$1,188.11	N/A	\$1,188.11	N/A
10"	012	115,000 cu. ft.	\$1,653.41	N/A	\$1,653.41	N/A

Number of Customers at June 30, 2017:	Water	Wastewater
	31,889	19,056

Rates are subject to rules and regulations of Cleveland Utilities.

Rates will be subject to adjustment as rate adjustments are received from water suppliers.

CITY OF CLEVELAND, TENNESSEE
 SCHEDULE OF UNACCOUNTED FOR WATER
 JUNE 30, 2018

AWWA Free Water Audit Software:
 Reporting Worksheet

WAS v5.0
 American Water Works Association
 Copyright © 2014. All Rights Reserved.

Click to access definition
 Click to add a comment

Water Audit Report for: **Cleveland Utilities (TN0000117)**
 Reporting Year: **2018** / 7/2017 - 6/2018

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 input data by grading each component (n/a or 1-10) using the drop-down list to the left of the input cell. Hover the mouse over the cell to obtain a description of the grades

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 the utility meets or exceeds all criteria for that grade and all grades below it.

WATER SUPPLIED

Volume from own sources: 2,532.884 MG/Yr
 Water imported: 1,553.131 MG/Yr
 Water exported: 15.120 MG/Yr

Master Meter and Supply Error Adjustments

Pcnt: Value: MG/Yr
 MG/Yr
 MG/Yr

WATER SUPPLIED: **4,070.895** MG/Yr

Enter negative % or value for under-registration
 Enter positive % or value for over-registration

AUTHORIZED CONSUMPTION

Billed metered: 2,877.284 MG/Yr
 Billed unmetered: MG/Yr
 Unbilled metered: 80.477 MG/Yr
 Unbilled unmetered: 34.991 MG/Yr

Click here: for help using option buttons below

Pcnt: Value: MG/Yr

AUTHORIZED CONSUMPTION: **2,992.751** MG/Yr

Use buttons to select percentage of water supplied OR value

WATER LOSSES (Water Supplied - Authorized Consumption)

1,078.144 MG/Yr

Apparent Losses

Unauthorized consumption: **10.177** MG/Yr

Default option selected for unauthorized consumption - a grading of 5 is applied but not displayed

Customer metering inaccuracies: 155.672 MG/Yr
 Systematic data handling errors: 7.193 MG/Yr

Default option selected for Systematic data handling errors - a grading of 5 is applied but not displayed

Apparent Losses: **173.042** MG/Yr

Pcnt: Value: MG/Yr

MG/Yr
 MG/Yr

Real Losses (Current Annual Real Losses or CARL)

Real Losses = Water Losses - Apparent Losses: **905.102** MG/Yr

WATER LOSSES: **1,078.144** MG/Yr

NON-REVENUE WATER

NON-REVENUE WATER: **1,193.611** MG/Yr

= Water Losses + Unbilled Metered + Unbilled Unmetered

SYSTEM DATA

Length of mains: 753.3 miles
 Number of active AND inactive service connections: 31,889
 Service connection density: 42 conn/mile main

Are customer meters typically located at the curbside or property line? Yes

Average length of customer service line: (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: 90.0 psi

COST DATA

Total annual cost of operating water system: \$14,402,526 \$/Year
 Customer retail unit cost (applied to Apparent Losses): \$4.98 \$/1000 gallons (US)
 Variable production cost (applied to Real Losses): \$952.00 \$/Million gallons 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

CITY OF CLEVELAND, TENNESSEE
 SCHEDULE OF UNACCOUNTED FOR WATER
 JUNE 30, 2018

**AWWA Free Water Audit Software:
 System Attributes and Performance Indicators**

WAS v5.0
 Works Association,
 All Rights Reserved.

Water Audit Report for: Cleveland Utilities (TN0000117)
 Reporting Year: 2018 7/2017 - 6/2018

***** YOUR WATER AUDIT DATA VALIDITY SCORE IS: 82 out of 100 *****

System Attributes:

	Apparent Losses:	173.042	MG/Yr
+	Real Losses:	905.102	MG/Yr
=	Water Losses:	1,078.144	MG/Yr

? Unavoidable Annual Real Losses (UARL): 297.07 MG/Yr

Annual cost of Apparent Losses: \$861,749

Annual cost of Real Losses: \$861,657 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:	<u>29.3%</u>	
		Non-revenue water as percent by cost of operating system:	<u>12.7%</u>	Real Losses valued at Variable Production Cost

Operational Efficiency:	{	Apparent Losses per service connection per day:	<u>14.87</u>	gallons/connection/day
		Real Losses per service connection per day:	<u>77.76</u>	gallons/connection/day
		Real Losses per length of main per day*:	<u>N/A</u>	
		Real Losses per service connection per day per psi pressure:	<u>0.86</u>	gallons/connection/day/psi

From Above, Real Losses = Current Annual Real Losses (CARL): 905.10 million gallons/year

? Infrastructure Leakage Index (ILI) [CARL/UARL]: 3.11

* This performance indicator applies for systems with a low service connection density of less than 32 service connections/mile of pipeline

**CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA
June 30, 2018**

Population 44,559

Date of Incorporation 1903

Form of Government Council - Manager
(August 1993)

Number of Members of Board of Mayor and City Council
(elected for four-year terms) 8

Mayor and two Council members elected at large

Five council members - elected from five districts

City employees:	Cleveland				
	City	Schools	Library	Utilities	
Regular Full-time	349	685	11	200	1,245
Regular Part-time	13	170	34	0	217
Seasonal Part-time	5	0	0	0	5
Total	367	855	45	200	1,467

Area of City 30.33

Miles of roads and streets:
Asphalt 356.98

Miles of sidewalks 53.70

Fire Protection:

Classification 3

Number of stations 6

Number of full-time employees 105

Number of fire trucks (pumpers and ladders and tankers), radio equipped 14

Number of sedans/suvs- radio equipped 8

Number of Fire Specialists pickup trucks - radio equipped 1

Number of fire hydrants 2,764

Per-capita fire loss \$22.13 (inside city)

Police Protection:

Number of stations 1

Number of substations 0

Number of full-time sworn officers 96

Number of police reserves 0

Number of civilian personnel including Animal Control

Regular full-time 18

Regular part-time 13

Number of public service officers 12

**CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA - (Continued)
June 30, 2018**

Police Protection:

Criminal offenses:

TIBRS - Part A 7,468

TIBRS - Part B 1,286

Number of vehicles - all radio equipped including Animal Control

Motorola 800 77

Kenwood 800 29

EDUCATION - PUBLIC SCHOOL SYSTEM

	Number	ADM	ADA
High School (Grades 9, 10, 11 and 12)	1	1,642	1,535
Middle School (Grades 6 through 8)	1	1,308	1,243
Elementary Schools (Grades K through 5)	6	2,495	2,398
Ungraded - Special Education		111	95
Total Students		5,556	5,271

Certificated Staff 455

Non-Certificated Personnel 280

Total Personnel 735

RECREATION AND CULTURE:

Parks (total acres)	290
Number developed	15
Number of swimming pools	3
Number of tennis courts	8
Number of softball parks	2
Number of gymnasiums	2
Number of multi-purpose fields	1
Number of soccer parks	1
Number of libraries	1 city/county
Number of volumes	180,495
Number of e-books	28,177
Number of e-Audiobooks	947
Number of e-Videos	430
Number of bookmobiles	1

UTILITIES:

- Electric - City-owned (statements and statistics are included in this report).
- Water - City-owned (statements and statistics are included in this report).
- Sewer - City-owned (statements and statistics are included in this report).
- Gas - Natural gas system owned and operated by Chattanooga Gas Company.
- Telephone - Cleveland is served by AT&T and Charter Communications.
- Railroads - Cleveland is served by Norfolk and Southern (freight only).
- Bus Service - Cleveland is served by Greyhound Bus Lines.
- Jetport-Cleveland owns Regional Jetport; runway 5,500 feet.