ANNUAL BUDGET

2021-22

FISCAL YEAR

CLEVELAND
TENNESSEE

EST. 1842



www.clevelandtn.gov

City of Cleveland, Tennessee



Annual Budget FY 2022

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 2021-2022

City Officials:

Mayor:	Kevin Brooks
City Council:	Avery Johnson, Sr., Vice Mayor (at large) Ken Webb, (at large) Marsha McKenzie, District 1 William Estes, District 2 Tom Cassada, District 3 David May, Jr., District 4 Dale Hughes, District 5
City Attorney:	John F. Kimball
City Judge:	Richard Banks
City Manager:	Joe Fivas
Asst. City Manager/CFO:	Shawn McKay

Department Heads:

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

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Introduction

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

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

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



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

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



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

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







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

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 FY2022.

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.

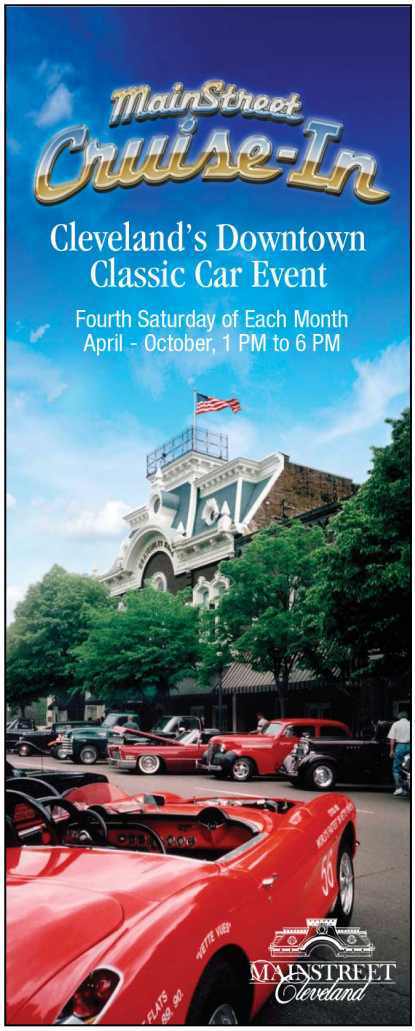
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 Cleveland, TN Government

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"The City with Spirit"
Cleveland, Tennessee









City of Cleveland

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May 24, 2021

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 2022

Honorable Mayor Brooks & City Council:

The Fiscal Year (FY) 2022 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 2022 budget is predicated on the Mayor and City Council's two-year goals that were discussed at our 2019 and 2020 Council Retreats, and the 2021 Council Strategic Session where Mayor Brooks outlined the 'Build Our Future' Initiative. This budget sets the springboard for an approximate $50 Million infrastructure investment until December 30, 2024.

Last year, due to the global and local Coronavirus Pandemic, our budget was predicated on a stormy and uncertain economic climate. This year, with the general regression of the pandemic and a local economy gaining strength, I believe it is time to look above the horizon and make strategic transformational investments in our community. This budget includes a fiscally conservative general operating budget, investments is public safety, significant current and future investment in transportation infrastructure, investment in economic development, and some strategically targeted investments in the quality of life.

Special thanks to our City Council members (Vice Mayor Avery Johnson, Councilman Cassada, Councilman Hughes, Councilman May, Councilman Estes, Councilwoman McKenzie, Councilman Webb, and Mayor Brooks) and our finance staff for putting the City in a position to weather this uncertain storm for the last 18 months. The City Council was successful in refinancing our debt and saving the City over $10 million, investing in technology to make us more efficient, investing in infrastructure so we can be ahead of the curve, supporting our employees, and adjusting our revenues and expenditures so we could make these investments.

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

CITY GROWTH:

The FY 2022 budget addresses needs of the City of Cleveland. It is always a challenge to keep up with the demand for services and facilities in a growing community. The City of Cleveland is the principal city of the Cleveland Metropolitan Statistical Area (MSA) and it is the employment and commercial center of the metropolitan area.

Since 1960, Cleveland's population has grown from 16,196 to approximately 48,000. Cleveland's growth rate is approximately 20.58% per decade since 1960. This trend will likely continue which will make our population approximately 50,000 in the 2020 census, and 65,000 in 2030. The City also has approximately 250,000 persons using local infrastructure, state infrastructure, and City services every day.

This growth has impacted the City in the following ways:

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

COMMUNITY MEETINGS & SURVEY RESULTS:

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

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

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

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

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

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

MAYOR & CITY COUNCIL PRIORITIES:

On February 25th, 2019 the Mayor and City Council established (8) eight key new priorities for the next two fiscal years. These priorities have been incorporated within the FY 2022 budget document. These priorities and their status are listed below:

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

   STATUS: In 2019 and 2020, the City Council reduced the City debt by approximately $10.0 million with a financial restructuring. We also increased our fixed debt from approximately 45% to over 95%. Our overall debt continues to decrease.

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

   STATUS: Staff continues to work on design and scope of RAISE Grant application. Grant application will be submitted in July 2021.

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

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

4) **Begin Construction of 5ive Points Square Entertainment Area Plan.**

   STATUS: Staff working on property acquisition.

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

   STATUS: Staff working on property acquisition

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

   STATUS: Staff continues to implement current traffic mitigation projects.

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

STATUS: Staff will complete the compensation study in FY 2022.

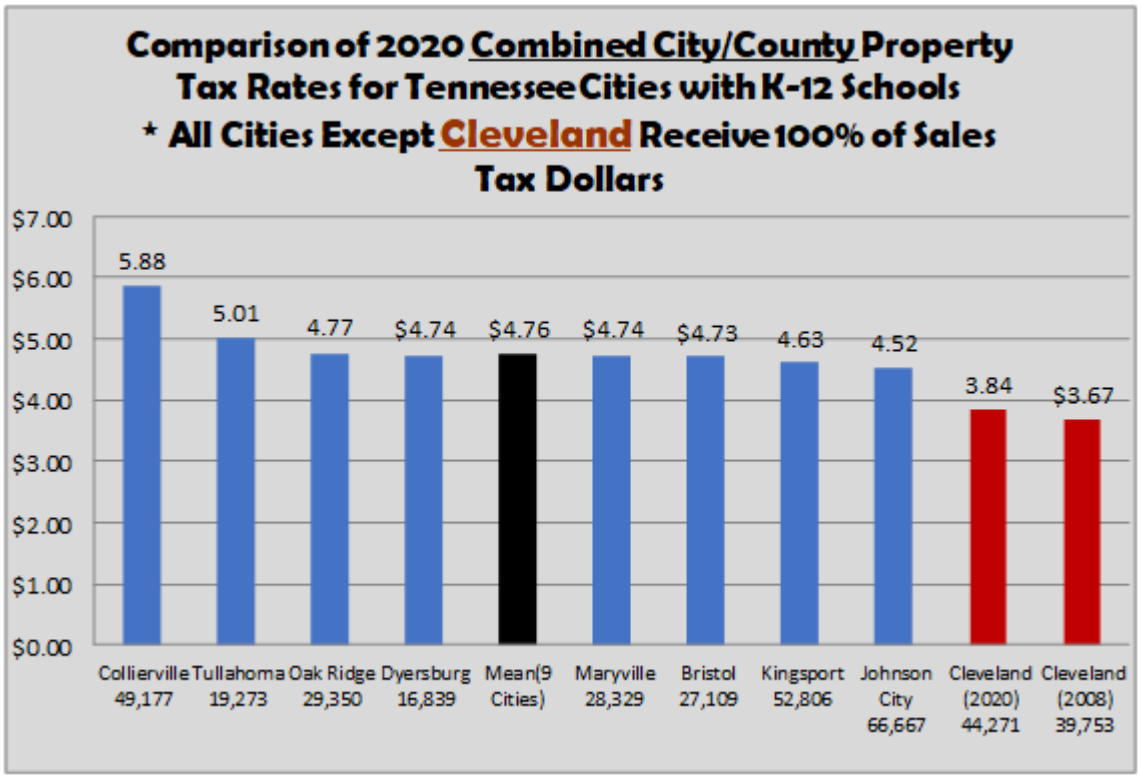
8) **Implementation of Beautification & Aesthetics Plan.**

STATUS: Staff changes have been implemented. Funds for beautification designs have been allocated within the FY 2022 budget.

TAX RATE & FEE ASSESSMENTS:

The FY 2022 budget does not include a tax increase. We are recommending to the City Council that the city's tax rate will be set at the Certified Rate approved by the State Comptroller. This approval will likely occur in July 2021.

Before the new certified rates, the City of Cleveland's City/County combined tax rate is **$3.84**. The mean or average City/County combined tax rate for similar communities with a municipal school system is **$4.76**. 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 includes a $1.00 increase in the monthly residential sanitation fee from the current $7.95 per month to $8.95, and the correlating commercial fee rate will increase from $2.09 to $2.35 per cubic yard. Then, recycling will increase from $1.83 to $2.06 per cubic yard. The budget does not include a monthly stormwater fee increase. Effective January 1, 2016, the City began using a tiered residential rate in the amount of $1.65 for residential properties with impervious areas of less than 1,775 sq. ft. which represents 0.5 Single Family Unit (SFU), $3.25 for residential properties with impervious

areas ranging from 1,776 to 5,900 sq. ft. which represents 1.0 SFU, and $4.90 for residential properties with impervious areas greater than 5,901 sq.ft. which represents 1.5 SFU. The fee is mandated by Congress and is expected to generate approximately $1.5 million annually for the City's stormwater program which funds the city's share of major drainage projects through the Army Corp of Engineers, small local drainage projects through the City's Public Works Department, and stormwater staff necessary to administer the City's program.

The City's street cut permit fee is currently set at $300 per 48 square feet of patch. This fee was last increased in August 2020. The City is proposing to increase this fee to $350 per 48 square feet of patch. This is due to higher material costs, asphalt cost increase, and an increase in administrative costs. The City will recommend an increase in Development and Inspection Fees.

'BUILD OUR FUTURE' INITIATIVE- $50 M INVESTMENT OVER 3 YRS

In January, Mayor Brooks proposed an innovative 'BUILD OUR FUTURE' Initiative to strategically invest in our City infrastructure and economic development projects. This 'BUILD OUR FUTURE' Initiative proposal will invest a total of $50 Million over three years (December 30, 2024) in transformative projects to propel our growing City into the future. The funding will come from the following:

1) State Grant Funds
2) State Transportation Funds
3) Federal Grant Funds
4) City Pay-As-You-Go Funds
5) City General Obligation Bonding- $10-$15 Million

'BUILD OUR FUTURE' Initiative Projects:

1) Paul Huff Parkway Corridor Improvements

    - Mouse Creek/Paul Huff Pkwy Intersection
    - Peerless Road/Paul Huff Pkwy Intersection
    - Exit 27 Off Ramp Intersection Improvements
    - Right-in/Right-out at Wyatt Intersection
    - ¾ Right-in/Right-out at Ben Moore Drive
    - Adkisson Drive/ Paul Huff Pkwy Intersection
    - Peerless Connector to Mouse Creek Drive
    - Paving of Paul Huff Pkwy from Georgetown Rd to Stuart Rd
    - Adkisson Street Widening & Walkway Project
    - Mouse Creek Turn Lane Project (3)

2) 25th Street Corridor Improvements:

    - 25th Street J-Turns and Access Management Project
    - MMA Grant- 10' Walkway from Georgetown Road to Peerless Road

- TA Grant- 10' Walkway from Peerless Road to Keith Street
- Extension of loading turn lane at Keith Street and 25th Street
- 25th Street/North Ocoee Street Intersection
- North Ocoee Street Bypass to Stuart Road
- Peerless Road/25th Street Widening

3) New East/West Corridor Planning:

   - Planning Study to Connect State Route 306 through Freewill Road to Tom Rowland Interchange
   - Planning Study for State Route 312 expansion down Harrison Pike through the downtown Cleveland

4) Downtown Redevelopment:

   - Sanda Mill Redevelopment-Edwards Street Streetscape
   - Begin Development of New Regional Park in Downtown Area
   - Five Points Redevelopment Initiative to create new public space and event space in coordination with HHM, County, & Museum
   - Johnston Park Revitalization
   - Streetscaping along Inman Street
   - Redevelop the Cherokee Hotel
   - Central Avenue Walkway Project
   - CMAQ Park & Ride Project
   - Housing Redevelopment Project(s)

5) Quality of Life & Walking Activities:
   - Mosby Park Playground Improvements
   - Stuart Park Playground Improvements
   - Soccer Complex Upgrades
   - North Cleveland Pocket Park
   - Tinsley Pool Replacement Planning
   - Tinsley Parking Lot & Improvements
   - Greenway Live Camera System & Safety Investments
   - Greenway- Starbuck Connector (Phase VI)
   - Greenway- East Circle Connector
   - Gaut Street Sidewalk Project
   - Blythe-to-Blythe Walkway Project
   - LIC-North Project

TOTAL FY-2022 BUDGET HIGHLIGHTS:

FY 2022: EDUCATION HIGHLIGHTS:

City School Positions: The City Schools' budget includes a step increase for all employees who qualify, and cost-of-living adjustment.

City School Funding/Debt Service: The total operational funding for the Cleveland City Schools System equals $52,111,062, including $5,605,000 for operations from the City. The City will pay $4,111,106 for debt service for school capital projects. City Schools

will also receive approximately $1,153,000 for its capital projects from the sales tax referendum.

FY 2022: INFRASTRUCTURE HIGHLIGHTS:

Major Street Paving: City will begin requesting MPO funds to complete major street paving projects within the City. The City will target these MPO funds to pave Paul Huff Parkway, Peerless Road, Stuart Road, and Old Tasso Road. This will be approximately $5 million investment in paving on City streets. The state will pay 80% of these paving costs.

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

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

Parker Street Walkway & Street Improvements: The City in partnership with Bradley County Schools will reconstruct Parker Street from 25th Street to 20th Street. This will create new sidewalks in this area, and reconstruct the street paving, and give additional assistance to the school traffic in this area. The City has budgeted $301,000 for this project.

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

Exit 27 Intersection Reconstruction and Safety Project: The City has entered into a partnership with TDOT to redesign the intersection at the stoplight at Exit 27 on and off ramps. This project will be designed, engineered, and constructed by TDOT. TDOT will pay for 90% of cost, and the City will have a 10% match. This match will include the traffic light structures, and we will evaluate options for black powder coated strain poles or mast arm streetlights. This construction will likely be at the end of FY 2022.

Inman Street Revitalization Project- RAISE Grant Application: City staff continues to work towards completing a Federal RAISE Grant for FY 2022. This grant will be due in July 2021. After discussions with TDOT, we are looking to modify and expand our scope on this project to include downtown corridor alternatives. This project would likely reconstruct Inman Street and a corridor greenway connection; including utilities,

landscaping, traffic lights, and street lighting. We will apply for a Planning Grant in this years process.

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

20th Street & 17th Street Sidewalk Project: The City has started this project. It will be completed in the Summer of 2022.

Central Avenue Streetscape & Walkability Project: The City will complete the design and Right-of-Way acquisition for walkability improvements along Central Avenue from Broad Street to Gaut Street. This project will begin construction in FY 2022. The funds used for this project are from the CIP and from the Sales Tax Capital Projects Fund.

Peerless Road/Paul Huff Intersection: The City has completed it's design on this project. We intend to complete ROW acquisition and begin construction in FY-2022.

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

LIC-North Project: The construction of the LIC-North will likely be started in FY 2022. The City and County have each contributed $2 million and the state is funding $4 million for the LIC projects to fund both LIC-South and LIC-North.

Adkisson Drive Widening Project: The City has included the widening of Adkisson Drive to its MPO plan of work. This will also include a roundabout in front of Cleveland State Community College. The City will complete the NEPA in FY 2022.

Gaut Street Sidewalk Project: The City has received a Transportation Alternatives Grant from TDOT for the construction of a sidewalk along Gaut Street. The City will work on ROW acquisition of this project in FY 2022.

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 2022.

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

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

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

South Lee Highway Walkable Network & Gateway Improvements: The City will study and develop a plan for a future walkable sidewalk network connecting South Lee Highway with Bradley Central High School and downtown area. This will also include Gateway Plan for this emerging corridor.

FY 2022: PUBLIC SAFETY HIGHLIGHTS:

Fire Department Personnel & Capital Expenditures: In the past 6-years, the Fire Department had substantial growth in personnel, vehicles, and equipment. This was shown in the recent ISO ratings where we improved our overall rating from a class 3 to a class 2/2X. This puts us well within the top 5% of all Fire Department ratings in the country.

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

Since FY 2015, the annual General Fund budget for the Fire Department has increased from $8.182 million to $11.300 million in this Fiscal Year. In the last 3 years, the Fire Department has added 15 new positions to increase our City coverage. In the past several years, the Fire Department added 3 new fire trucks, 1 refurbished fire truck, and 6 new command SUV vehicles for a total investment of approximately $2.47 million. The City also invested approximately $2.5 million into a new fire station #6, an additional $551,594 into a new Public Safety/Fire Training Center, and approximately $272,950 for an additional set of PPE/Fire Bunker Gear equipment for all frontline firefighters. The City Council's total of $5.794 million investment in the Fire Department has set the Fire Department up for success for the next decade.

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

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

Fire Department SCBA Gear: The City will replace the Fire Departments Self Contained Breathing Apparatus (SCBA) over a three-year time period. This budget

includes $150,000 item for this years SCBA gear. We believe the final cost for this replacement will be between $450,000 and $500,000.

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

Police Department Personnel & Capital Expenditures: In the past 6-years, the Police Department had substantial growth in personnel, vehicles, and equipment. Last year, the Cleveland Police Department received the highest possible level of accreditation called the 'CALEA Accreditation and a GOLD Standard Agency with Excellence'. This is the highest level a Police Departments can achieve with only 4% in the nation selected with this designation. They scored 97% of all available accreditation points. They are one of the top city Police Departments in the country.

Since FY 2015, the annual General Fund budget for the Police Department has increased from $9.186 million to $12.007 million in this Fiscal Year. In the last 4 years, the Police Department has added 15 new positions to increase our City coverage. In the past several years, the Police Department added approximately 49 vehicles/radios, and a Mobile Command Unit for a total investment of approximately $3.1 million.

Police Department New Body Camera System: The City has purchased a new body camera system for our Police Department. This will also include an substantial new data storage for this system. The City will budget $70,000 for each year over the next five years to pay for this new system.

Police Department New Radio System: The City has also purchased $470,000 in new radios. This is a one-time purchase and will replace 20 year old radio system.

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

Bradley County Sheriff's Office: The Sheriff has requested $20,000 for a new Scanner System for the County Jail. The City will provide $20,000 in JAG grant funding to cover the cost of this request.

Greenway Public Safety: The City will begin investing in fiber, wi-fi, and a live camera system to monitor and patrol the Greenway and public spaces.

FY 2022: QUALITY OF LIFE HIGHLIGHTS:

Downtown Revitalization: The community and the City Council will need to determine the priority investment areas. Staff recommends moving quickly on the established priorities. We hope to begin land acquisition and design in summer of 2021. 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 2022, the City and Mainstreet will continue to develop a revitalization plan for this historic structure.

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

Nature Park: The City will begin the creation of a new Nature Park in the Third District. We will use Stormwater Funds to educate residents on the importance of stormwater mitigation. The City Council will have to determine a name for this park area.

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

Avery Johnson Park: The construction of this project will be completed in October 2022. This will likely add some quality of life amenities for the surrounding neighborhoods. This will include three multi-use fields, walking track, and a dog park. We have also received two grants for this project.

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

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

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

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

Public Restrooms E-Locks: The City will begin installing E-locks with timer mechanisms on all of our public restrooms. We hope to reduce vandalism and reduce clean-up costs. This will be phased in over the next three years.

FY 2022: ADMINISTRATIVE HIGHLIGHTS:

Debt Restructuring: The City has been active in restricting our past outstanding debt. In 2018, the City Council reduced variable debt and saved taxpayers over $10.0 million in future debt expenses.

2020 Census: The City will get results of the 2020 Census this year. This could impact our funding and district lines within the City.

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 has hired a third-party consultant in FY 2021 and will complete a comprehensive compensation study for our City. The personnel manual requires this study every five years.

New Accounting Software: Our current accounting software was over 25 years old. We have began implementing the purchase and implementation of new Tyler software for our entire organization. This will cover all of our business units, and increase customer service for our business partners and residents. This project is under way and will be completed in FY 2023.

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.

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

Employee Compensation Plan & Healthcare: No new positions, or grade increases have been included for the FY 2021-22 budget. The City will continue with maintaining its compensation plan, and all City employees will receive a 3.5% step increase. The City will also maintain its current healthcare benefits for all of our employees. The City is reviewing the possibility of increasing the employee contribution on health benefits.

FY 2022: COMPONENT UNITS/PARTNERSHIPS:

Cleveland Bradley County Library: The Library Fund receives a transfer of money from the City's General Fund each year, with an equal appropriation from Bradley County. The FY 2022 budget includes $679,600 for the Cleveland Public Library. This is an increase from last year.

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

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

SUMMARY:

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

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

First reading of the Budget Ordinance is scheduled for May 24th. The final reading and public hearing of the Budget Ordinance will be held on June 14th. This Budget with any revisions the Mayor and City Council recommend will go into effect on July 1, 2021. Please contact me if you have any questions or would like to discuss the budget in detail.

Respectfully Submitted,



Joseph A. Fivas

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:

(l) 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, 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 Schools Capital Improvement Program Fund, the Sales Tax Capital Projects Fund, THDA-Cleveland Home Grant and the Blythe Sidewalks Diabetes Initiative.

(2) Proprietary Funds

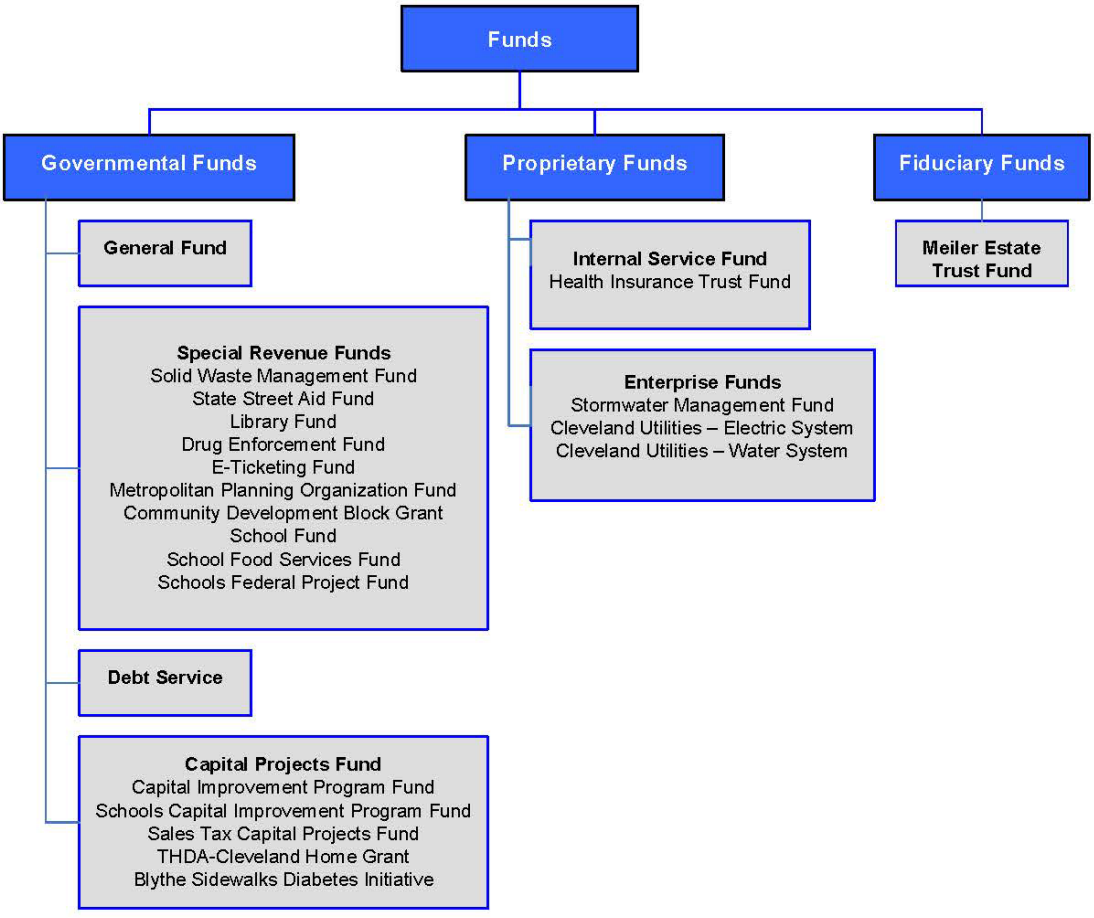
Enterprise Funds – Funds used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing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

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



The three largest sources of revenue for the City budget include Charges for Services, Intergovernmental, and Taxes. Combined these sources provide 97.0% of the total revenues received by the City of Cleveland.

Charges for services revenues provide 54.8% 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 23.5% 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.

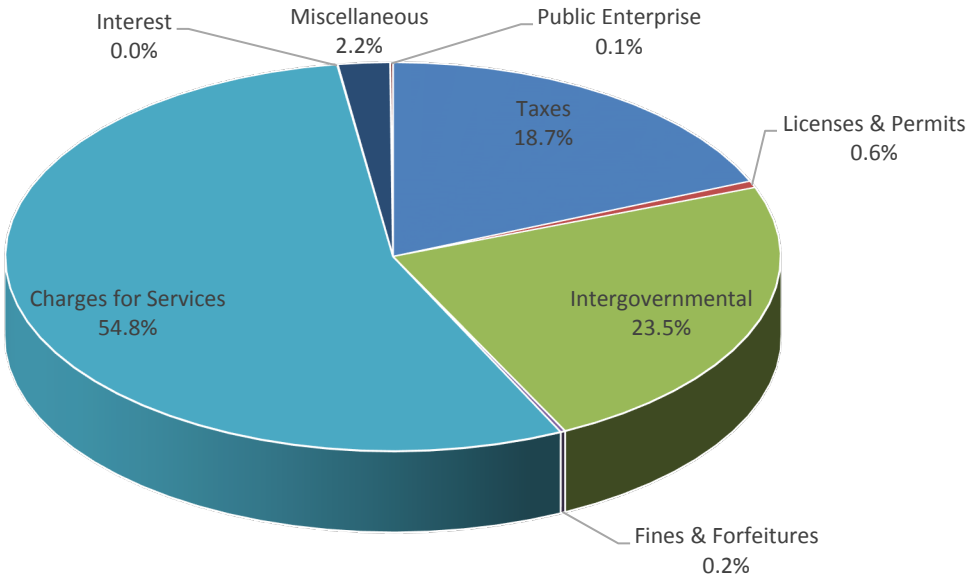
Tax revenues account for 18.7% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues. Combined they provide 89.7% of total taxes collected. The charge for the monthly sanitation fee increases to $8.95 for residential collection. 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 28% and education funding at 22.1%. Other significant expenditures and expenses include Cleveland Utilities' operation expenses at 11.9% and Public Safety at 9.3%.

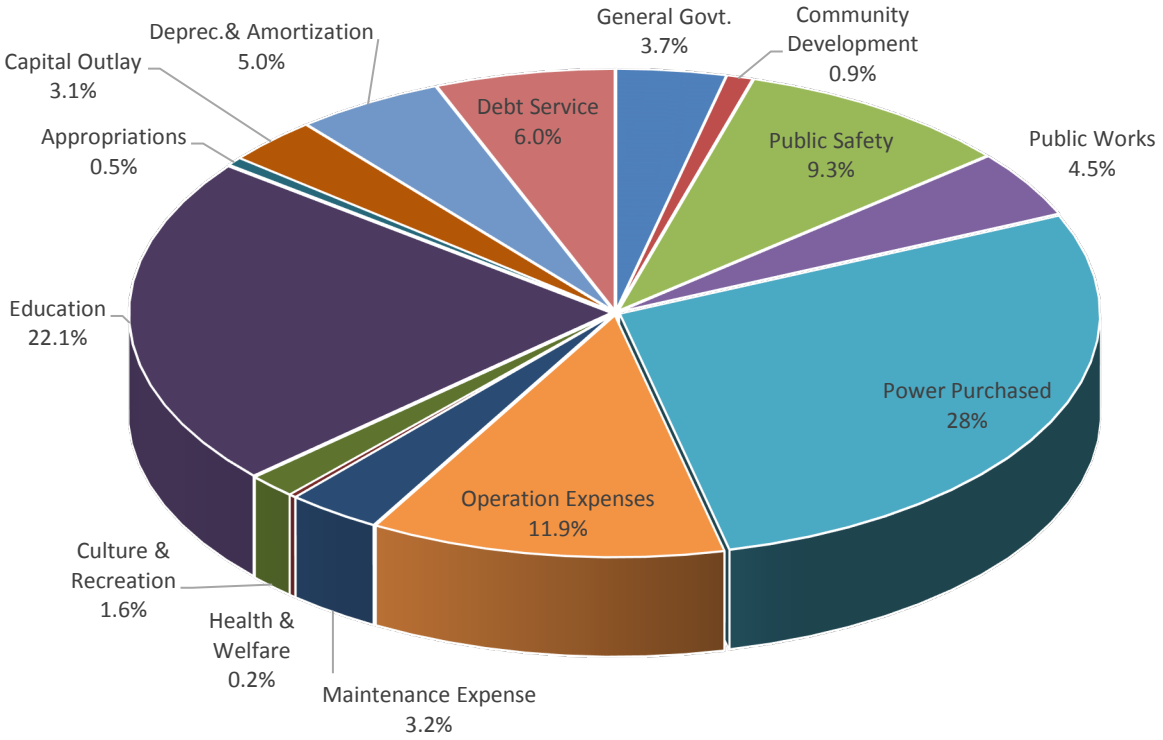
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2020 actual, FY2021 budgeted, and FY2022 recommended budgets) for each of the fund categories.

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.

Summary of All Funds
Revenues By Source - FY2022



Expenditures and Expenses By Use - FY2022



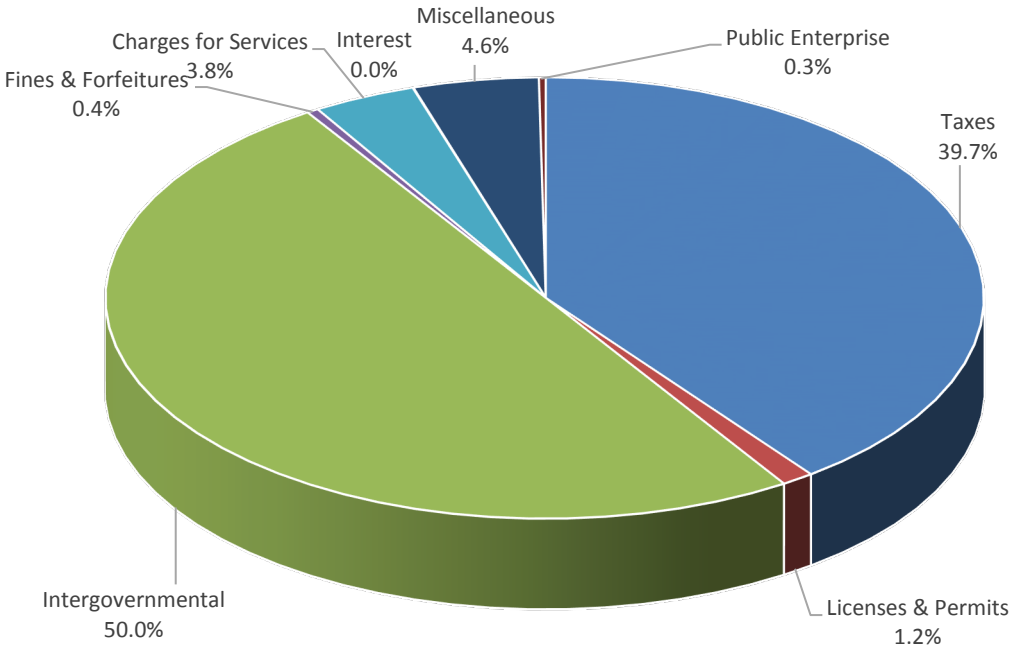
City of Cleveland, Tennessee
2020-2022 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Revenues:						
Taxes	$ 46,522,610	$ 45,950,702	$ 47,880,000	$0	$0	$0
Licenses & permits	1,192,696	1,298,300	1,430,000	0	0	0
Intergovernmental	61,886,363	74,014,529	60,240,260	0	0	0
Fines & forfeitures	501,165	450,400	519,500	0	0	0
Charges for services	4,261,409	4,478,857	4,557,335	137,401,233	135,492,707	136,093,158
Interest	603,725	92,078	29,850	493,423	47,283	32,563
Miscellaneous	879,473	5,834,844	5,557,748	235,557	0	0
Public Enterprise	218,422	303,500	303,500	0	0	0
Subtotal:	$116,065,863	$132,423,210	$120,518,193	$138,130,213	$135,539,990	$136,125,721
Other financial sources:						
Operating transfers in	17,964,749	18,338,128	18,561,491	0	450,000	0
Capital contributions	0	0	0	1,020,815	0	0
Capital lease	0	0	0	0	0	0
Proceeds from debt	1,105,731	1,370,178	0	0	0	0
Total Financial Sources	$135,136,343	$152,131,516	$139,079,684	$139,151,028	$135,989,990	$136,125,721
Expenditures and Expenses						
General government	$ 4,086,659	$ 4,126,956	$ 4,245,275	$4,468,252	$4,647,774	$4,940,969
Community development	1,693,780	2,370,341	2,191,080	0	0	0
Public safety	20,899,995	22,894,423	23,325,044	0	0	0
Public works	8,841,930	11,015,755	11,134,140	0	0	0
Power purchased			0	73,773,799	70,603,956	69,986,195
Operation expenses	0	0	0	24,108,085	28,058,550	29,738,073
Maintenance expense	0	0	0	8,296,045	7,398,295	7,898,940
Health and welfare	523,006	596,941	599,080	0	0	0
Culture and recreation	4,325,735	3,864,742	4,028,205	0	0	0
Education	55,193,503	54,829,426	55,247,582	0	0	0
Appropriations	1,306,305	1,363,900	1,367,200	0	0	0
Capital outlay	9,018,761	32,093,152	7,740,286	0	0	0
Depreciation and amortization expense	0	0	0	11,593,904	11,770,132	12,390,975
Debt service principal	5,180,065	7,551,470	8,796,578	0	0	0
Debt service interest and other	3,276,477	4,437,951	4,339,481	1,812,592	1,779,243	1,895,778
Subtotal:	$114,346,216	$145,145,057	$123,013,951	$124,052,677	$124,257,950	$126,850,930
Other financing uses:						
Pymt. to ref. bond escrow	-	5,000	5,000	0	0	0
Operating transfers out	15,100,354	15,864,322	15,526,724	2,864,395	2,923,806	3,034,767
Total Use of Resources:	$129,446,570	$161,014,379	$138,545,675	$126,917,072	$127,181,756	$129,885,697
Net Increase (Decrease) in Fund Balance	$5,689,773	($8,882,863)	$534,009	$12,233,956	$8,808,234	$6,240,024
Fund Balance or Net Assets - July 1	42,251,106	47,940,879	39,058,016	149,694,389	161,928,345	170,736,579
Fund Balance or Net Assets-June 30	$47,940,879	$39,058,016	$39,592,025	$161,928,345	$170,736,579	$176,976,603

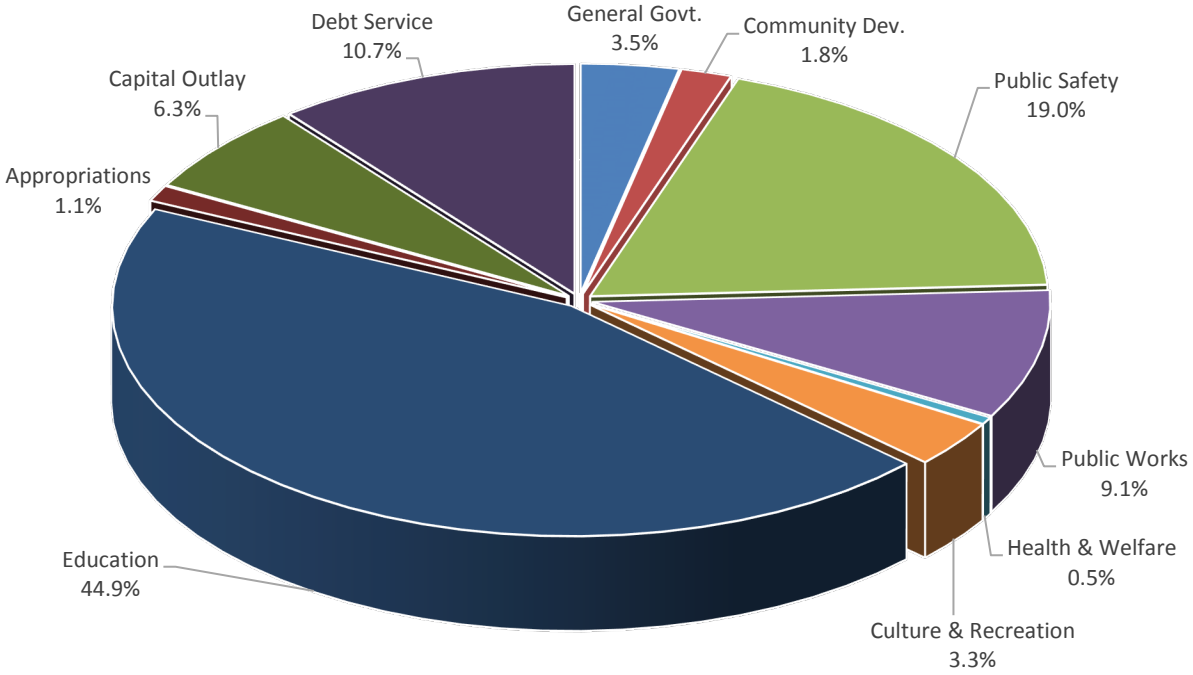
City of Cleveland, Tennessee
2020-2022 Summary of All Funds

	Fiduciary Funds			Total		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Revenues:						
Taxes	$0	$0	$0	$46,522,610	$45,950,702	$47,880,000
Licenses & permits	0	0	0	1,192,696	1,298,300	1,430,000
Intergovernmental	0	0	0	61,886,363	74,014,529	60,240,260
Fines & forfeitures	0	0	0	501,165	450,400	519,500
Charges for services	0	0	0	141,662,642	139,971,564	140,650,493
Interest	15,120	500	300	1,112,268	139,861	62,713
Miscellaneous				1,115,030	5,834,844	5,557,748
Public Enterprise	0	0	0	218,422	303,500	303,500
Subtotal:	$15,120	$500	$300	$254,211,196	$267,963,700	$256,644,214
Other financial sources:						
Operating transfers in	0	0	0	17,964,749	18,788,128	18,561,491
Capital contributions	0	0	0	1,020,815	0	0
Capital lease				0	0	0
Proceeds from debt	0	0	0	1,105,731	1,370,178	0
Total Financial Sources	$15,120	$500	$300	$274,302,491	$288,122,006	$275,205,705
Expenditures and Expenses						
General government	$0	$0	$0	$8,554,911	$8,774,730	$9,186,244
Community development	0	0	0	1,693,780	2,370,341	2,191,080
Public safety	0	0	0	20,899,995	22,894,423	23,325,044
Public works	0	0	0	8,841,930	11,015,755	11,134,140
Power purchased	0	0	0	73,773,799	70,603,956	69,986,195
Operation expenses	0	0	0	24,108,085	28,058,550	29,738,073
Maintenance expense	0	0	0	8,296,045	7,398,295	7,898,940
Health and welfare	0	0	0	523,006	596,941	599,080
Culture and recreation	0	0	0	4,325,735	3,864,742	4,028,205
Education	0	0	0	55,193,503	54,829,426	55,247,582
Appropriations	0	0	0	1,306,305	1,363,900	1,367,200
Capital outlay	0	0	0	9,018,761	32,093,152	7,740,286
Depreciation and amortization expense	0	0	0	11,593,904	11,770,132	12,390,975
Debt service principal	0	0	0	5,180,065	7,551,470	8,796,578
Debt service interest and other	0	0	0	5,089,069	6,217,194	6,235,259
Subtotal:	$0	$0	$0	$238,398,893	$269,403,007	$249,864,881
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	0	5,000	5,000
Operating transfers out	0	0	0	17,964,749	18,788,128	18,561,491
Total Use of Resources:	$0	$0	$0	$256,363,642	$288,196,135	$268,431,372
Net Increase (Decrease) in Fund Balance	$15,120	$500	$300	$17,938,849	($74,129)	$6,774,333
Fund Balance or Net Assets - July 1	481,649	496,769	497,269	192,427,144	210,365,993	210,291,864
Fund Balance or Net Assets-June 30	$496,769	$497,269	$497,569	$210,365,993	$210,291,864	$217,066,197

Summary of Governmental Funds Revenues By Source - FY2022



Expenditures By Source - FY2022



City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds

	General Fund			Special Revenue Funds		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$42,066,300	$41,775,000	$43,380,000	$0	$0	$0
Licenses & permits	1,192,696	1,298,300	1,430,000	0	0	0
Intergovernmental	5,476,523	5,205,200	5,235,500	53,707,859	52,474,099	52,524,551
Fines & forfeitures	488,475	450,400	519,500	12,690	0	0
Charges for services	1,008,561	1,160,660	1,013,600	3,252,848	3,318,197	3,543,735
Interest	199,695	30,000	0	114,282	27,050	16,850
Miscellaneous	148,128	889,244	120,400	590,320	597,143	257,723
Public Enterprise	218,422	303,500	303,500	0	0	0
Subtotal:	$50,798,800	$51,112,304	$52,002,500	$57,677,999	$56,416,489	$56,342,859
Other financial sources:						
Operating transfers in	2,864,395	2,923,806	3,034,767	$7,260,489	$7,130,100	$7,209,700
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	400,000	0	0
Total Financial Sources	$53,663,195	$54,036,110	$55,037,267	$65,338,488	$63,546,589	$63,552,559
Expenditures:						
General government	$3,876,812	$3,839,156	$3,917,675	$209,847	$287,800	$327,600
Development & Engineering	1,559,693	1,908,300	2,044,080	134,087	462,041	147,000
Public safety	20,876,207	22,835,137	23,307,544	23,788	59,286	17,500
Public works	4,497,196	6,188,366	6,195,820	4,344,734	4,827,389	4,938,320
Health and welfare	523,006	596,941	599,080	0	0	0
Culture and recreation	2,932,983	2,417,792	2,564,905	1,392,752	1,446,950	1,463,300
Education	0	0	0	55,193,503	54,829,426	55,247,582
Appropriations	1,306,305	1,363,900	1,367,200	0	0	0
Capital outlay	0	0	0	475,667	975,642	436,564
Debt service principal	21,482	0	0	303,150	0	0
Debt service int. & other	3,397	0	0	115,480	293,554	257,725
Subtotal:	$35,597,081	$39,149,592	$39,996,304	$62,193,008	$63,182,088	$62,835,591
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	14,092,501	14,858,925	14,519,700	1,007,853	1,005,397	1,007,024
Total Use of Resources:	$49,689,582	$54,008,517	$54,516,004	$63,200,861	$64,187,485	$63,842,615
Net Increase(Decrease) in Fund Balance	3,973,613	27,593	521,263	2,137,627	(640,896)	(290,056)
Fund Balance - July 1	$16,878,360	$20,851,973	$20,879,566	$8,375,751	$10,513,378	$9,872,482
Fund Balance - June 30	$20,851,973	$20,879,566	$21,400,829	$10,513,378	$9,872,482	$9,582,426

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds

	Debt Service Funds			Capital Project Funds		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$0	$0	$0	$4,456,310	$4,175,702	$4,500,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	114,034	146,400	146,450	2,587,947	16,188,830	2,333,759
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	120,293	20,000	5,000	169,455	15,028	8,000
Miscellaneous	0	3,872,576	5,179,625	141,025	475,881	0
Public Enterprise	0	0	0	0	0	0
Subtotal:	$234,327	$4,038,976	$5,331,075	$7,354,737	$20,855,441	$6,841,759
Other financial sources:						
Operating transfers in	6,752,368	6,715,622	6,867,024	1,087,497	1,568,600	1,450,000
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	705,731	1,370,178	0
Total Financial Sources	$6,986,695	$10,754,598	$12,198,099	$9,147,965	$23,794,219	$8,291,759
Expenditures:						
General government	$0	$0	$0	$0	$0	$0
Development & Engineering	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	0	0	0	8,543,094	31,117,510	7,303,722
Debt service principal	4,370,135	6,953,115	8,342,000	485,298	598,355	454,578
Debt service int. & other	2,945,650	4,053,302	3,850,747	211,950	91,095	231,009
Subtotal:	$7,315,785	$11,006,417	$12,192,747	$9,240,342	$31,806,960	$7,989,309
Other financing uses:						
Pymt to ref. bond escrow	0	5,000	5,000	0	0	0
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	$7,315,785	$11,011,417	$12,197,747	$9,240,342	$31,806,960	$7,989,309
Net Increase(Decrease) in Fund Balance	(329,090)	(256,819)	352	(92,377)	(8,012,741)	302,450
Fund Balance - July 1	$6,837,424	$6,508,334	$6,251,515	$10,159,571	$10,067,194	$2,054,453
Fund Balance - June 30	$6,508,334	$6,251,515	$6,251,867	$10,067,194	$2,054,453	$2,356,903

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds

	Total Governmental Funds		
	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:			
Taxes	$46,522,610	$45,950,702	$47,880,000
Licenses & permits	1,192,696	1,298,300	1,430,000
Intergovernmental	61,886,363	74,014,529	60,240,260
Fines & forfeitures	501,165	450,400	519,500
Charges for services	4,261,409	4,478,857	4,557,335
Interest	603,725	92,078	29,850
Miscellaneous	879,473	5,834,844	5,557,748
Public Enterprise	218,422	303,500	303,500
Subtotal:	$116,065,863	$132,423,210	$120,518,193
Other financial sources:			
Operating transfers in	17,964,749	18,338,128	18,561,491
Capital lease	0	0	0
Proceeds from debt	1,105,731	1,370,178	0
Total Financial Sources	$135,136,343	$152,131,516	$139,079,684
Expenditures:			
General government	$4,086,659	$4,126,956	$4,245,275
Development & Engineering	1,693,780	2,370,341	2,191,080
Public safety	20,899,995	22,894,423	23,325,044
Public works	8,841,930	11,015,755	11,134,140
Health and welfare	523,006	596,941	599,080
Culture and recreation	4,325,735	3,864,742	4,028,205
Education	55,193,503	54,829,426	55,247,582
Appropriations	1,306,305	1,363,900	1,367,200
Capital outlay	9,018,761	32,093,152	7,740,286
Debt service principal	5,180,065	7,551,470	8,796,578
Debt service int. & other	3,276,477	4,437,951	4,339,481
Subtotal:	$114,346,216	$145,145,057	$123,013,951
Other financing uses:			
Pymt to ref. bond escrow	0	5,000	5,000
Operating transfers out	15,100,354	15,864,322	15,526,724
Total Use of Resources:	$129,446,570	$161,014,379	$138,545,675
Net Increase(Decrease) in Fund Balance	5,689,773	(8,882,863)	534,009
Fund Balance - July 1	$42,251,106	$47,940,879	$39,058,016
Fund Balance - June 30	$47,940,879	$39,058,016	$39,592,025

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	General Fund		
	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:			
Taxes	$42,066,300	$41,775,000	$43,380,000
Licenses & permits	1,192,696	1,298,300	1,430,000
Intergovernmental	5,476,523	5,205,200	5,235,500
Fines & forfeitures	488,475	450,400	519,500
Charges for services	1,008,561	1,160,660	1,013,600
Interest	199,695	30,000	0
Miscellaneous	148,128	889,244	120,400
Public Enterprise	218,422	303,500	303,500
Subtotal:	$50,798,800	$51,112,304	$52,002,500
Other financial sources:			
Operating transfers in	2,864,395	2,923,806	3,034,767
Proceeds from bonds	0	0	0
Total Financial Sources	$53,663,195	$54,036,110	$55,037,267
Expenditures:			
General government	$3,876,812	$3,839,156	$3,917,675
Development & Engineering	1,559,693	1,908,300	2,044,080
Public safety	20,876,207	22,835,137	23,307,544
Public works	4,497,196	6,188,366	6,195,820
Health and welfare	523,006	596,941	599,080
Culture and recreation	2,932,983	2,417,792	2,564,905
Education	0	0	0
Appropriations	1,306,305	1,363,900	1,367,200
Capital outlay	0	0	0
Debt service principal	21,482	0	0
Debt service int. & other	3,397	0	0
Subtotal:	$35,597,081	$39,149,592	$39,996,304
Other financing uses:			
Operating transfers out	14,092,501	14,858,925	14,519,700
Total Use of Resources:	$49,689,582	$54,008,517	$54,516,004
Net Increase(Decrease) in Fund Balance	3,973,613	27,593	521,263
Fund Balance - July 1	16,878,360	20,851,973	20,879,566
Fund Balance - June 30	$20,851,973	$20,879,566	$21,400,829

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$0	$0	$0	$0	$0	$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,467,211	1,425,000	1,475,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	3,000,021	3,040,462	3,300,000
Interest	24,396	5,000	2,000	12,883	7,000	1,000
Miscellaneous	0	0	0	9,997	0	0
Subtotal:	$1,491,607	$1,430,000	$1,477,000	$3,022,901	$3,047,462	$3,301,000
Other financial sources:						
Operating transfers in	$0	$0	$0	$1,079,381	$950,000	$850,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	$1,491,607	$1,430,000	$1,477,000	$4,102,282	$3,997,462	$4,151,000
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	601,963	752,975	788,320	3,742,771	4,074,414	4,150,000
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	100,000	175,000	0	147,505	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	$601,963	$852,975	$963,320	$3,742,771	$4,221,919	$4,150,000
Other financing uses:						
Operating transfers out	447,145	449,878	447,836	0	0	0
Total Use of Resources:	$1,049,108	$1,302,853	$1,411,156	$3,742,771	$4,221,919	$4,150,000
Net Increase(Decrease) in Fund Balance	442,499	127,147	65,844	359,511	(224,457)	1,000
Fund Balance - July 1	$1,444,186	$1,886,685	$2,013,832	$784,396	$1,143,907	$919,450
Fund Balance - June 30	$1,886,685	$2,013,832	$2,079,676	$1,143,907	$919,450	$920,450

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Drug Enforcement Trust Fund			School Fund		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$0	$0	$0	$0	$0	$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	40,147	22,667	16,500	44,683,586	45,940,964	46,328,354
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	124,920	106,735	106,735
Interest	2,415	100	100	69,295	13,250	13,250
Miscellaneous	0	11,165	2,000	537,362	499,978	230,723
Subtotal:	$42,562	$33,932	$18,600	$45,415,163	$46,560,927	$46,679,062
Other financial sources:						
Operating transfers in	$0	$0	$0	$5,433,008	$5,432,000	$5,605,300
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	400,000	0	0
Total Financial Sources	$42,562	$33,932	$18,600	$51,248,171	$51,992,927	$52,284,362
Expenditures:						
General government	$0	$0	$0	$0	$0	$0
Community development	0	0	0	0	0	0
Public safety	6,015	32,500	17,500	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	48,408,701	51,193,351	51,294,149
Appropriations	0	0	0	0	0	0
Capital outlay	0	1,100	1,100	272,806	6,000	0
Debt service principal	0	0	0	303,150	0	0
Debt service int. & other	0	0	0	115,480	293,554	257,725
Subtotal:	$6,015	$33,600	$18,600	$49,100,137	$51,492,905	$51,551,874
Other financing uses:						
Operating transfers out	0	0	0	555,719	555,519	559,188
Total Use of Resources:	$6,015	$33,600	$18,600	$49,655,856	$52,048,424	$52,111,062
Net Increase(Decrease) in Fund Balance	36,547	332	0	1,592,315	(55,497)	173,300
Fund Balance - July 1	$151,158	$187,705	$188,037	$4,433,481	$6,025,796	$5,970,299
Fund Balance - June 30	$187,705	$188,037	$188,037	$6,025,796	$5,970,299	$6,143,599

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	School Food Services Fund			Library Fund		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$0	$0	$0	$0	$0	$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	2,845,181	3,128,897	3,480,933	676,774	689,850	676,800
Fines & forfeitures	0	0	0	0	0	0
Charges for services	88,122	101,000	67,000	39,785	70,000	70,000
Interest	453	500	500	4,840	1,200	0
Miscellaneous	0	0	0	42,961	86,000	25,000
Subtotal:	$2,933,756	$3,230,397	$3,548,433	$764,360	$847,050	$771,800
Other financial sources:						
Operating transfers in	$0	$0	$0	$673,600	$673,600	$679,900
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	$2,933,756	$3,230,397	$3,548,433	$1,437,960	$1,520,650	$1,451,700
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	1,392,752	1,446,950	1,463,300
Education	3,251,778	3,636,075	3,953,433	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	44,383	72,500	1,500
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	$3,251,778	$3,636,075	$3,953,433	$1,437,135	$1,519,450	$1,464,800
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	$3,251,778	$3,636,075	$3,953,433	$1,437,135	$1,519,450	$1,464,800
Net Increase(Decrease) in Fund Balance	(318,022)	(405,678)	(405,000)	825	1,200	(13,100)
Fund Balance - July 1	$740,516	$422,494	$16,816	$530,224	$531,049	$532,249
Fund Balance - June 30	$422,494	$16,816	$ (388,184.00)	$531,049	$532,249	$519,149

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Community Development Block Grant			Metropolitan Planning Organization		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$0	$0	$0	$0	$0	$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	282,916	1,088,621	363,964	178,012	178,100	183,000
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:	$282,916	$1,088,621	$363,964	$178,012	$178,100	$183,000
Other financial sources:						
Operating transfers in	$30,000	$30,000	$30,000	$44,500	$44,500	$44,500
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	$312,916	$1,118,621	$393,964	$222,512	$222,600	$227,500
Expenditures:						
General government	$0	$0	$0	$209,847	$287,800	$327,600
Community development	134,087	462,041	147,000	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	158,478	636,537	246,964	0	12,000	12,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	$292,565	$1,098,578	$393,964	$209,847	$299,800	$339,600
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	$292,565	$1,098,578	$393,964	$209,847	$299,800	$339,600
Net Increase(Decrease) in Fund Balance	20,351	20,043	0	12,665	(77,200)	(112,100)
Fund Balance - July 1	$78,447	$98,798	$118,841	$177,493	$190,158	$112,958
Fund Balance - June 30	$98,798	$118,841	$118,841	$190,158	$112,958	$858

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	E-Ticketing Grant			Schools Federal Projects		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$0	$0	$0	$0	$0	$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	3,534,032	0	0
Fines & forfeitures	12,690	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:	$12,690	$0	$0	$3,534,032	$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	$12,690	$0	$0	$3,534,032	$0	$0
Expenditures:						
General government	$0	$0	$0	$0	$0	$0
Community development	0	0	0	0	0	0
Public safety	17,773	26,786	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	3,533,024	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:	$17,773	$26,786	$0	$3,533,024	$0	$0
Other financing uses:						
Operating transfers out	0	0	0	1,008	0	0
Total Use of Resources:	$17,773	$26,786	$0	$3,534,032	$0	$0
Net Increase(Decrease) in Fund Balance	(5,083)	(26,786)	0	0	0	0
Fund Balance - July 1	$31,869	$26,786	$0	$0	$0	$0
Fund Balance - June 30	$26,786	$0	$0	$0	$0	$0

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Recycling Grant			Total Special Revenue Funds		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$0	$0	$0	$0	$0	$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	53,707,859	52,474,099	52,524,551
Fines & forfeitures	0	0	0	12,690	0	0
Charges for services	0	0	0	3,252,848	3,318,197	3,543,735
Interest	0	0	0	114,282	27,050	16,850
Miscellaneous	0	0	0	590,320	597,143	257,723
Subtotal:	$0	$0	$0	$57,677,999	$56,416,489	$56,342,859
Other financial sources:						
Operating transfers in	$0	$0	$0	$7,260,489	$7,130,100	$7,209,700
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	400,000	0	0
Total Financial Sources	$0	$0	$0	$65,338,488	$63,546,589	$63,552,559
Expenditures:						
General government	$0	$0	$0	$209,847	$287,800	$327,600
Community development	0	0	0	134,087	462,041	147,000
Public safety	0	0	0	23,788	59,286	17,500
Public works	0	0	0	4,344,734	4,827,389	4,938,320
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	1,392,752	1,446,950	1,463,300
Education	0	0	0	55,193,503	54,829,426	55,247,582
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	475,667	975,642	436,564
Debt service principal	0	0	0	303,150	0	0
Debt service int. & other	0	0	0	115,480	293,554	257,725
Subtotal:	$0	$0	$0	$62,193,008	$63,182,088	$62,835,591
Other financing uses:						
Operating transfers out	3,981	0	0	1,007,853	1,005,397	1,007,024
Total Use of Resources:	$3,981	$0	$0	$63,200,861	$64,187,485	$63,842,615
Net Increase(Decrease) in Fund Balance	(3,981)	0	0	2,137,627	(640,896)	(290,056)
Fund Balance - July 1	$3,981	$0	$0	$8,375,751	$10,513,378	$9,872,482
Fund Balance - June 30	$0	$0	$0	$10,513,378	$9,872,482	$9,582,426

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Debt Service Fund		
	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:			
Taxes	$0	$0	$0
Licenses & permits	0	0	0
Intergovernmental	114,034	146,400	146,450
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	120,293	20,000	5,000
Miscellaneous	0	3,872,576	5,179,625
Subtotal:	$234,327	$4,038,976	$5,331,075
Other financial sources:			
Operating transfers in	6,752,368	6,715,622	6,867,024
Proceeds from bonds	0	0	0
Total Financial Sources	$6,986,695	$10,754,598	$12,198,099
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	4,370,135	6,953,115	8,342,000
Debt service int. & other	2,945,650	4,053,302	3,850,747
Subtotal:	$7,315,785	$11,006,417	$12,192,747
Other financing uses:			
Pymt to ref. bond escrow	0	5,000	5,000
Operating transfers out	0	0	0
Total Use of Resources:	$7,315,785	$11,011,417	$12,197,747
Net Increase(Decrease) in Fund Balance	($329,090)	($256,819)	$352
Fund Balance - July 1	6,837,424	6,508,334	6,251,515
Fund Balance - June 30	$6,508,334	$6,251,515	$6,251,867

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds					
	Sales Tax Capital Projects Fund			Capital Improvement Program		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$4,456,310	$4,175,702	$4,500,000	$0	$0	$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	2,145,527	10,265,861	2,183,759
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	85,378	13,000	8,000	84,077	0	0
Miscellaneous	0	0	0	141,025	194,124	0
Subtotal:	$4,541,688	$4,188,702	$4,508,000	$2,370,629	$10,459,985	$2,183,759
Other financial sources:						
Operating transfers in	0	0	0	1,087,497	1,568,600	1,450,000
Proceeds notes/bonds	0	0	0	705,731	1,370,178	0
Total Financial Sources	$4,541,688	$4,188,702	$4,508,000	$4,163,857	$13,398,763	$3,633,759
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	3,236,995	6,812,805	3,519,963	4,863,679	18,097,951	3,633,759
Debt service principal	485,298	598,355	454,578	0	0	0
Debt service int. & other	211,950	91,095	231,009	0	0	0
Subtotal:	$3,934,243	$7,502,255	$4,205,550	$4,863,679	$18,097,951	$3,633,759
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	$3,934,243	$7,502,255	$4,205,550	$4,863,679	$18,097,951	$3,633,759
Net Increase(Decrease) in Fund Balance	$607,445	($3,313,553)	$302,450	($699,822)	($4,699,188)	$0
Fund Balance - July 1	$3,738,529	$4,345,974	$1,032,421	$6,421,042	$5,721,220	$1,022,032
Fund Balance - June 30	$4,345,974	$1,032,421	$1,334,871	$5,721,220	$1,022,032	$1,022,032

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Capital Project Funds, Continued

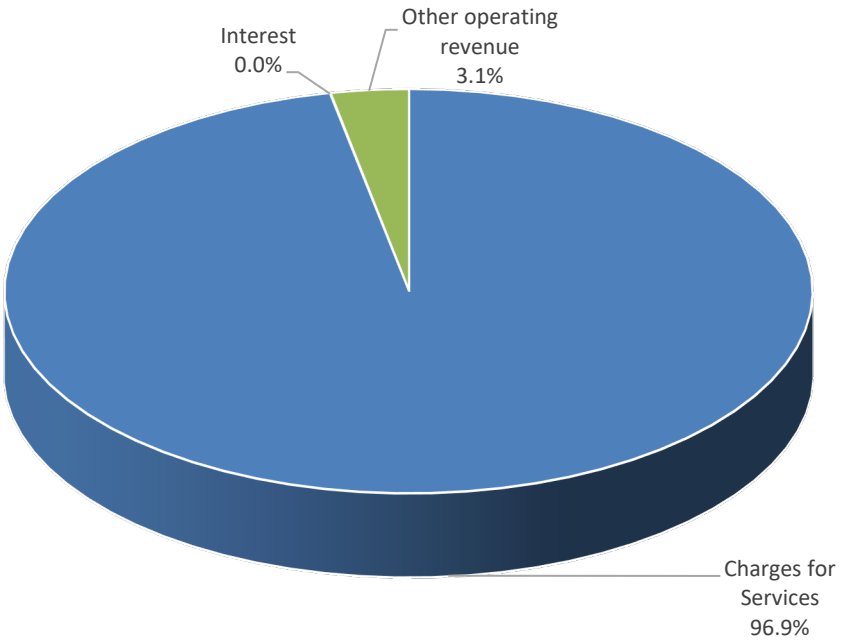
	THDA Home Grant			Blythe Sidewalks Diabetes Initiative		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$0	$0	$0	$0	$0	$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	292,420	252,942	0	150,000	150,000	150,000
Fines & forfeitures	0	0	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:	$292,420	$252,942	$0	$150,000	$150,000	$150,000
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	$292,420	$252,942	$0	$150,000	$150,000	$150,000
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	292,420	252,942	0	150,000	150,000	150,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	$292,420	$252,942	$0	$150,000	$150,000	$150,000
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	$292,420	$252,942	$0	$150,000	$150,000	$150,000
Net Increase(Decrease) in Fund Balance	$0	$0	$0	$0	$0	$0
Fund Balance - July 1	$0	$0	$0	$0	$0	$0
Fund Balance - June 30	$0	$0	$0	$0	$0	$0

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

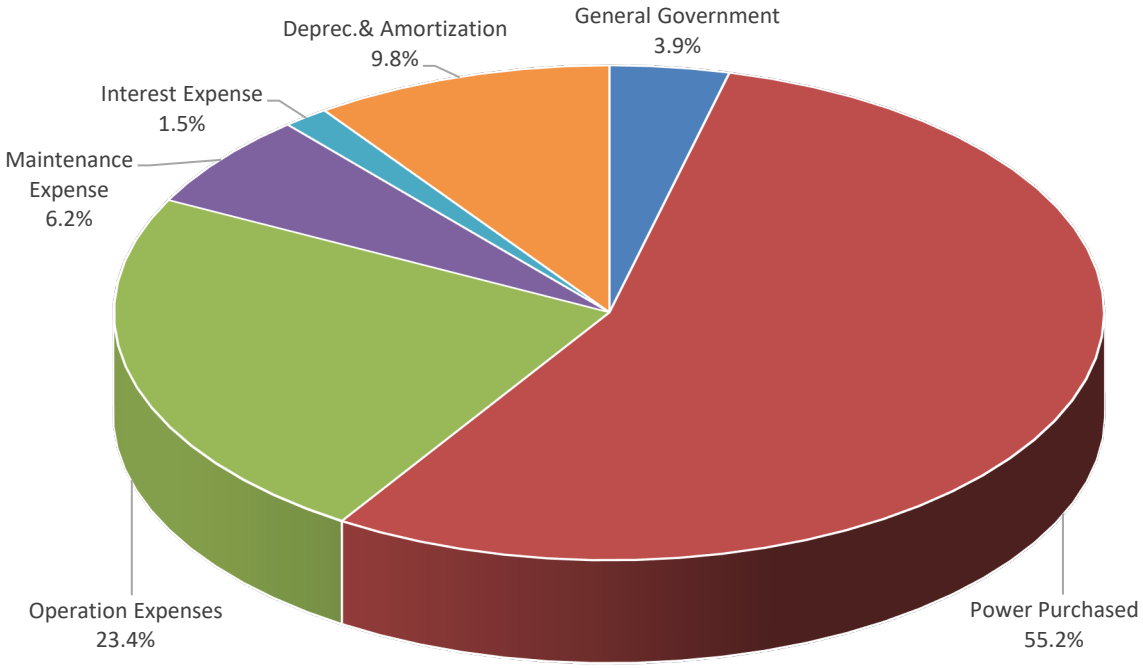
Capital Project Funds, Continued

	Cleveland City Schools - CIP			Total Capital Project Funds		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Financial Sources:						
Taxes	$0	$0	$0	$4,456,310	$4,175,702	$4,500,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	5,520,027	0	2,587,947	16,188,830	2,333,759
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	2,028	0	169,455	15,028	8,000
Miscellaneous	0	281,757	0	141,025	475,881	0
Subtotal:	$0	$5,803,812	$0	$7,354,737	$20,855,441	$6,841,759
Other financial sources:						
Operating transfers in	0	0	0	1,087,497	1,568,600	1,450,000
Proceeds notes/bonds	0	0	0	705,731	1,370,178	0
Total Financial Sources	$0	$5,803,812	$0	$9,147,965	$23,794,219	$8,291,759
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	0	5,803,812	0	8,543,094	31,117,510	7,303,722
Debt service principal	0	0	0	485,298	598,355	454,578
Debt service int. & other	0	0	0	211,950	91,095	231,009
Subtotal:	$0	$5,803,812	$0	$9,240,342	$31,806,960	$7,989,309
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	$0	$5,803,812	$0	$9,240,342	$31,806,960	$7,989,309
Net Increase(Decrease) in Fund Balance	$0	$0	$0	($92,377)	($8,012,741)	$302,450
Fund Balance - July 1	$0	$0	$0	$10,159,571	$10,067,194	$2,054,453
Fund Balance - June 30	$0	$0	$0	$10,067,194	$2,054,453	$2,356,903

Summary of Proprietary Funds Revenues By Use - FY2022



Expenses By Use - FY2022



City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Operating Revenues:						
Charges for services	$128,604,600	$126,487,066	$126,642,935	$4,547,010	$5,004,533	$5,213,309
Other operating revenues	4,249,623	4,001,108	4,236,914	0	0	0
Total Operating Revenues	$132,854,223	$130,488,174	$130,879,849	$4,547,010	$5,004,533	$5,213,309
Operating Expenses:						
General government	$0	$0	$0	$4,468,252	$4,647,774	$4,940,969
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	73,773,799	70,603,956	69,986,195	0	0	0
Operation expenses	24,108,085	28,058,550	29,738,073	0	0	0
Maintenance expense	8,296,045	7,398,295	7,898,940	0	0	0
Depreciation and amortization	11,593,904	11,770,132	12,390,975	0	0	0
Total Operating Expenses:	$117,771,833	$117,830,933	$120,014,183	$4,468,252	$4,647,774	$4,940,969
Operating Income (Loss)	$15,082,390	$12,657,241	$10,865,666	$78,758	$356,759	$272,340
Nonoperating Revenues (Expenses):						
Interest income	479,209	42,283	31,563	14,214	5,000	1,000
Interest expense	(1,812,592)	(1,612,574)	(1,895,778)	0	0	0
Other income	235,557	(166,673)	0	0	0	0
Total Nonoperating Revenues (Expenses):	(1,097,826)	(1,736,964)	(1,864,215)	14,214	5,000	1,000
Change In Net Assets Before Capital Contributions and Transfers:	$13,984,564	$10,920,277	$9,001,451	$92,972	$361,759	$273,340
Capital contributions	1,020,815	0	0	0	0	0
Operating transfers in	0	0	0	0	450,000	0
Operating transfers out	(2,864,395)	(2,923,806)	(3,034,767)	0	0	0
Change In Net Assets	$12,140,984	$7,996,471	$5,966,684	$92,972	$811,759	$273,340
Est. Net Assets - July 1	148,895,549	161,036,533	169,033,004	798,840	891,812	1,703,571
Est. Net Assets - June 30	$161,036,533	$169,033,004	$174,999,688	$891,812	$1,703,571	$1,976,911

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Proprietary Funds

	Total Proprietary Funds		
	2020 Actual	2021 Budgeted	2022 Proposed
Operating Revenues:			
Charges for services	$133,151,610	$131,491,599	$131,856,244
Other operating revenues	$4,249,623	$4,001,108	$4,236,914
Total Operating Revenues	$137,401,233	$135,492,707	$136,093,158
Operating Expenses:			
General government	$4,468,252	$4,647,774	$4,940,969
Public works	0	0	0
Recreation	0	0	0
Power purchased	73,773,799	70,603,956	69,986,195
Operation expenses	24,108,085	28,058,550	29,738,073
Maintenance expense	8,296,045	7,398,295	7,898,940
Depreciation and amortization	11,593,904	11,770,132	12,390,975
Total Operating Expenses:	$122,240,085	$122,478,707	$124,955,152
Operating Income (Loss)	$15,161,148	$13,014,000	$11,138,006
Nonoperating Revenues (Expenses):			
Interest income	493,423	47,283	32,563
Interest expense	(1,812,592)	(1,612,574)	(1,895,778)
Other income	235,557	(166,673)	0
Total Nonoperating Revenues (Expenses):	(1,083,612)	(1,731,964)	(1,863,215)
Change In Net Assets Before Capital Contributions and Transfers:	$14,077,536	$11,282,036	$9,274,791
Capital contributions	1,020,815	0	0
Operating transfers in	0	450,000	0
Operating transfers out	(2,864,395)	(2,923,806)	(3,034,767)
Change In Net Assets	$12,233,956	$8,808,230	$6,240,024
Est. Net Assets - July 1	149,694,389	161,928,345	170,736,575
Est. Net Assets - June 30	$161,928,345	$170,736,575	$176,976,599

City of Cleveland, Tennessee
2020-2022 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Operating Revenues:						
Charges for services	$98,706,646	$95,032,143	$94,404,289	$28,365,233	$29,859,223	$30,642,946
Other operating revenues	1,636,398	1,491,261	1,667,086	2,613,225	2,492,847	2,554,828
Total Operating Revenues	$100,343,044	$96,523,404	$96,071,375	$30,978,458	$32,352,070	$33,197,774
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	73,773,799	70,603,956	69,986,195	0	0	0
Operation expenses	7,631,321	9,086,015	9,921,024	15,732,890	17,342,219	18,322,659
Maintenance expense	5,059,141	4,493,194	4,713,985	3,236,904	2,905,101	3,184,955
Depreciation and amortization	4,943,437	4,949,838	5,130,059	6,567,128	6,752,194	7,190,916
Total Operating Expenses:	$91,407,698	$89,133,003	$89,751,263	$25,536,922	$26,999,514	$28,698,530
Operating Income (Loss)	$8,935,346	$7,390,401	$6,320,112	$5,441,536	$5,352,556	$4,499,244
Nonoperating Revenues (Expenses):						
Interest income	274,554	18,645	17,684	160,679	13,638	12,879
Interest expense	(502,141)	(406,455)	(401,730)	(1,310,451)	(1,206,119)	(1,494,048)
Other income (expense)	246,756	(69,954)	0	(16,011)	(96,719)	0
Total Nonoperating Revenues (Expenses):	19,169	(457,764)	(384,046)	(1,165,783)	(1,289,200)	(1,481,169)
Change in Net Assets Before Contributions and Transfers:	$8,954,515	$6,932,637	$5,936,066	$4,275,753	$4,063,356	$3,018,075
Capital contributions	0	0	0	1,020,815	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,401,292)	(2,449,223)	(2,548,407)	(463,103)	(474,583)	(486,360)
Change in Net Assets	$6,553,223	$4,483,414	$3,387,659	$4,833,465	$3,588,773	$2,531,715
Est. Net Assets, July 1	66,305,484	72,858,707	77,342,121	79,351,275	84,184,740	87,773,513
Est. Net Assets, June 30	$72,858,707	$77,342,121	$80,729,780	$84,184,740	$87,773,513	$90,305,228

City of Cleveland, Tennessee
2020-2022 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

Enterprise Funds, Continued

	Stormwater			Total Enterprise Funds		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Operating Revenues:						
Charges for services	$1,532,721	$1,595,700	$1,595,700	$128,604,600	$126,487,066	$126,642,935
Other operating revenues	0	17,000	15,000	4,249,623	4,001,108	4,236,914
Total Operating Revenues	$1,532,721	$1,612,700	$1,610,700	$132,854,223	$130,488,174	$130,879,849
Operating Expenses:						
General and administrative	$0	$0	$0	$0	$0	$0
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	0	0	0	73,773,799	70,603,956	69,986,195
Operation expenses	743,874	1,630,316	1,494,390	24,108,085	28,058,550	29,738,073
Maintenance expense	0	0	0	8,296,045	7,398,295	7,898,940
Depreciation and amortization	83,339	68,100	70,000	11,593,904	11,770,132	12,390,975
Total Operating Expenses:	$827,213	$1,698,416	$1,564,390	$117,771,833	$117,830,933	$120,014,183
Operating Income (Loss)	$705,508	($85,716)	$46,310	$15,082,390	$12,657,241	$10,865,666
Nonoperating Revenues (Expenses):						
Interest income	43,976	10,000	1,000	479,209	42,283	31,563
Interest expense	0	0	0	(1,812,592)	(1,612,574)	(1,895,778)
Other income (expense)	4,812	0	0	235,557	(166,673)	0
Total Nonoperating Revenues (Expenses):	48,788	10,000	1,000	(1,097,826)	(1,736,964)	(1,864,215)
Change in Net Assets Before Contributions and Transfers:	$754,296	($75,716)	$47,310	$13,984,564	$10,920,277	$9,001,451
Capital contributions	0	0	0	1,020,815	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	(2,864,395)	(2,923,806)	(3,034,767)
Change in Net Assets	$754,296	($75,716)	$47,310	$12,140,984	$7,996,471	$5,966,684
Est. Net Assets, July 1	3,238,790	3,993,086	3,917,370	148,895,549	161,036,533	169,033,004
Est. Net Assets, June 30	$3,993,086	$3,917,370	$3,964,680	$161,036,533	$169,033,004	$174,999,688

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Internal Service Funds

	Health Insurance Fund			Total Internal Service Fund		
	2020 Actual	2021 Budgeted	2022 Proposed	2020 Actual	2021 Budgeted	2022 Proposed
Operating Revenues:						
Charges for services	$4,547,010	$5,004,533	$5,213,309	$4,547,010	$5,004,533	$5,213,309
Other operating revenues	0	0	0	$0	$0	$0
Total Operating Revenues	$4,547,010	$5,004,533	$5,213,309	$4,547,010	$5,004,533	$5,213,309
Operating Expenses:						
General government	$4,468,252	$4,647,774	$4,940,969	$4,468,252	$4,647,774	$4,940,969
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:	$4,468,252	$4,647,774	$4,940,969	$4,468,252	$4,647,774	$4,940,969
Operating Income (Loss)	$78,758	$356,759	$272,340	$78,758	$356,759	$272,340
Nonoperating Revenues (Expenses):						
Interest income	14,214	5,000	1,000	14,214	5,000	1,000
Interest expense	0	0	0	0	0	0
Other income	0	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	14,214	5,000	1,000	14,214	5,000	1,000
Change In Net Assets Before Capital Contributions and Transfers:	$92,972	$361,759	$273,340	$92,972	$361,759	$273,340
Capital contributions	0	0	0	0	0	0
Operating transfers in	0	450,000	0	0	450,000	0
Operating transfers out	0	0	0	0	0	0
Change In Net Assets	$92,972	$811,759	$273,340	$92,972	$811,759	$273,340
Est. Net Assets - July 1	798,840	891,812	1,703,571	798,840	891,812	1,703,571
Est. Net Assets - June 30	$891,812	$1,703,571	$1,976,911	$891,812	$1,703,571	$1,976,911

City of Cleveland, Tennessee
2020-2022 Summary of Financial Sources and Uses
Fiduciary Funds by Fund Type

	Meiler Estate Animal Shelter Nonexpendable Trust Fund		
	2020 Actual	2021 Budgeted	2022 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	15,120	500	300
Miscellaneous	0	0	0
Subtotal:	$15,120	$500	$300
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	$15,120	$500	$300
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	15,120	500	300
Fund Balance - July 1	$481,649	$496,769	$497,269
Fund Balance - June 30	$496,769	$497,269	$497,569

FUND DESCRIPTION MATRIX

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

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



CLEVELAND
TENNESSEE
EST. 1842

FY2022 Annual Budget

ORDINANCE

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 $275,205,905. All of these sources are available for appropriation.

Anticipated Revenues	**2019-2020 (ACTUAL)**	**2020-2021 (ESTIMATED)**	**2021-2022 PROPOSED**
Revenues:			
General Fund	$50,798,800	$51,112,304	$52,002,500
Special Revenue Funds:			
Solid Waste Management	3,022,901	3,047,462	3,301,000
State Street Aid	1,491,607	1,430,000	1,477,000
General Purpose School	45,415,163	46,560,927	46,679,062
Schools Food Service	2,933,756	3,230,397	3,548,433
Cleveland Public Library	764,360	847,050	771,800
Drug Enforcement	42,562	33,932	18,600
2017 Byrne Mem. Justice Asst. Grant	0	0	0
2018 Byrne Mem. Justice Asst. Grant	0	0	0
Community Dev. Block Grant	282,916	1,088,621	363,964
E-Ticketing	12,690	0	0
Recycling Grant	0	0	0
Schools Federal Projects	3,534,032	0	0
Metropolitan Planning Organization	178,012	178,100	183,000
Debt Service	234,327	4,038,976	5,331,075

Anticipated Revenues, cont'd:	2019-2020 (ACTUAL)	2020-2021 (ESTIMATED)	2021-2022 PROPOSED
Revenues:			
Capital Projects Funds:			
THDA Home Grant	292,420	252,942	0
Blythe Sidewalks Diabetes Grant	150,000	150,000	150,000
Capital Improvements Program	2,370,629	10,459,985	2,183,759
Sales Tax Capital Projects Fund	4,541,688	4,188,702	4,508,000
Cleveland City Schools - CIP	0	5,803,812	0
Enterprise Funds:			
Stormwater Management	1,581,509	1,622,700	1,611,700
Cleveland Utilities Electric Division	100,864,354	96,542,049	96,089,059
Cleveland Utilities Water/Wastewater Division	31,139,137	32,365,708	33,210,653
Trust Funds:			
Meiler Trust Fund	15,120	500	300
Internal Service Fund:			
Fleet Management	0	0	0
Health Insurance Trust Fund	4,561,224	5,009,533	5,214,309
Total Revenues	254,227,207	267,963,700	256,644,214
Other financial sources			
Operating transfers in:			
General Fund:	2,864,395	2,923,806	3,034,767
Special Revenue Funds:			
Solid Waste Management	1,079,381	950,000	850,000
State Street Aid	0	0	0
General Purpose School	5,433,008	5,432,000	5,605,300
Cleveland Public Library	673,600	673,600	679,900
Community Dev. Block Grant	30,000	30,000	30,000
Recycling Grant	0	0	0
Metropolitan Planning Organization	44,500	44,500	44,500
Debt Service	6,752,368	6,715,622	6,867,024
Capital Projects Funds:			
Capital Improvement Program	1,087,497	1,568,600	1,450,000
Blythe Sidewalks Diabetes Grant	0	0	0
Internal Service Fund			
Health Insurance Trust Fund	0	450,000	0
Total Operating Transfer In:	$17,964,749	$18,788,128	$18,561,491

Anticipated Revenues	2019-2020 (ACTUAL)	2020-2021 (ESTIMATED)	2021-2022 PROPOSED
Other financial sources:			
Operating transfers in, cont'd:			
Capital Contributions			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	0	0	0
Cleveland Utilities Water/Wastewater Division	1,020,815	0	0
Internal Service Funds:			
Health Insurance Trust	0	0	0
Total Capital Contributions:	1,020,815	0	0
Bond & Note Proceeds and Capital Lease			
General Fund	0	0	0
General Purpose School Fund	400,000	0	0
Capital Improvement Program	705,731	1,370,178	0
Cleveland City Schools -CIP	0	0	0
Debt Service	0	0	0
Total Bond & Note Proceeds:	$1,105,731	$1,370,178	$0
Total Other Financing Sources	$20,091,295	$20,158,306	$18,561,491
Total Revenues and Other Financing Sources	$274,318,502	$288,122,006	$275,205,705

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	2019-2020 (ACTUAL)	2020-2021 (ESTIMATED)	2021-2022 PROPOSED
General Fund	$35,597,081	$39,149,592	$39,996,304
Special Revenue Funds:			
Solid Waste Management	3,742,771	4,221,919	4,150,000
State Street Aid	601,963	852,975	963,320
General Purpose School	49,100,137	51,492,905	51,551,874
Schools Food Service	3,251,778	3,636,075	3,953,433
Cleveland Public Library	1,437,135	1,519,450	1,464,800
Drug Enforcement	6,015	33,600	18,600
2017 Byrne Mem. Justice Asst. Grant	0	0	0
2018 Byrne Mem. Justice Asst. Grant	0	0	0
Community Dev. Block Grant	292,565	1,098,578	393,964
E Ticketing	17,773	26,786	0
Recycling Grant	0	0	0
Schools Federal Project	3,533,024	0	0
Metropolitan Planning Organization	209,847	299,800	339,600
Debt Service	7,315,785	11,006,417	12,192,747
Capital Projects Funds:			
THDA Home Grant	292,420	252,942	0
Blythe Sidewalks Diabetes Grant	150,000	150,000	150,000
Capital Improvements Program	4,863,679	18,097,951	3,633,759
Sales Tax Capital Projects Fund	3,934,243	7,502,255	4,205,550
Cleveland City Schools - CIP	0	5,803,812	0
Enterprise Funds:			
Stormwater Management	827,213	1,698,416	1,564,390
Cleveland Utilities Electric Division	91,407,698	89,133,003	89,751,263
Cleveland Utilities Water/Wastewater Division	25,536,922	26,999,510	28,698,530
Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Internal Service Fund:			
Health Insurance Trust Fund	4,468,252	4,647,774	4,940,969
Total Expenditures	236,586,301	267,623,760	247,969,103

Nonoperating Revenues (Expenses)	2019-2020 (ACTUAL)	2020-2021 (ESTIMATED)	2021-2022 PROPOSED
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	(502,141)	(476,409)	(401,730)
Cleveland Utilities Water/Wastewater Division	(1,326,462)	(1,302,838)	(1,494,048)
Debt Service	0	(5,000)	(5,000)
Internal Service Fund:			
Health Insurance Trust Fund	0	0	0
Total Nonoperating Revenues (Expenses)	(1,828,603)	(1,784,247)	(1,900,778)

Other Financing Uses	2019-2020 (ACTUAL)	2020-2021 (ESTIMATED)	2021-2022 PROPOSED
Operating Transfers Out			
General Fund	14,092,501	14,858,925	14,519,700
Special Revenue Funds:			
Solid Waste Management	0	0	0
State Street Aid	447,145	449,878	447,836
General Purpose School	555,719	555,519	559,188
Recycling Grant	3,981		
Schools Federal Project	1,008	0	0
Capital Projects Funds:			
Capital Improvements Program	0	0	0
Cleveland City Schools - CIP	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	2,401,292	2,449,223	2,548,407
Cleveland Utilities Water/Wastewater Division	463,103	474,583	486,360
Internal Service Fund:			
Health Insurance Trust	0	0	0
Nonexpendable Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Total Operating Transfers Out	17,964,749	18,788,128	18,561,491
Total Other Financing Uses	19,793,352	20,572,375	20,462,269
Total Expenditures and Other Financing Uses	256,379,653	288,196,135	268,431,372

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	2019-2020 (ACTUAL)	2020-2021 (ESTIMATED)	2021-2022 PROPOSED
General Fund	3,973,613	27,593	521,263
Special Revenue Funds:			
Solid Waste Management	359,511	(224,457)	1,000
State Street Aid	442,499	127,147	65,844
General Purpose School	1,592,315	(55,497)	173,300
Schools Food Service	(318,022)	(405,678)	(405,000)
Cleveland Public Library	825	1,200	(13,100)
Drug Enforcement	36,547	332	0
2017 Byrne Mem. Justice Asst. Grant	0	0	0
2018 Byrne Mem. Justice Asst. Grant	0	0	0

Increase (Use) of Fund Balance or Net Assets	2019-2020 (ACTUAL)	2020-2021 (ESTIMATED)	2021-2022 PROPOSED
Special Revenue Funds cont'd:			
Community Development Block Grant	20,351	20,043	0
E Ticketing	(5,083)	(26,786)	0
Recycling Grant	(3,981)	0	0
Schools Federal Project	0	0	0
Metro. Planning Organization (MPO)	12,665	(77,200)	(112,100)
Debt Service	(329,090)	(256,819)	352
Capital Projects Funds:			
Capital Improvements Program	(699,822)	(4,699,188)	0
THDA Home Grant	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Sales Tax Capital Projects Fund	607,445	(3,313,553)	302,450
Cleveland City Schools - CIP	0	0	0
Enterprise Funds:			
Stormwater Management	754,296	(75,716)	47,310
Cleveland Utilities Electric Division	6,553,223	4,483,414	3,387,659
Cleveland Utilities Water/Wastewater Division	4,833,465	3,588,777	2,531,715
Trust Funds:			
Meiler Estate Trust Fund	15,120	500	300
Internal Service Fund:			
Health Insurance Trust Fund	92,972	811,759	273,340
Total Incr. (Use) of Fund Balance or Net Assets	17,938,849	(74,129)	6,774,333

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 $20,851,973 General Fund fund balance and none of the $6,508,334 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 captial 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: May 24, 2021
Final Reading: June 14, 2021

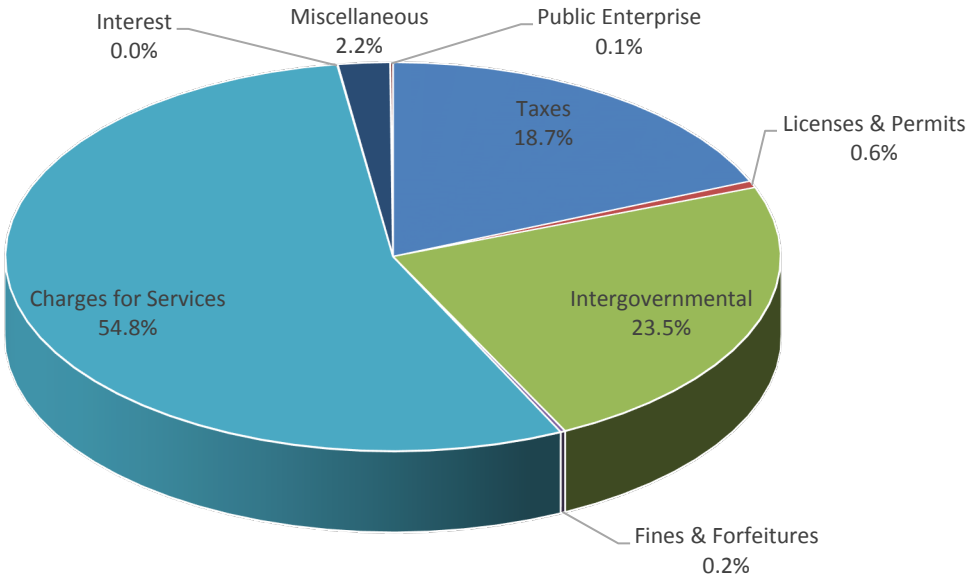
APPROVED AS TO FORM:

City Attorney

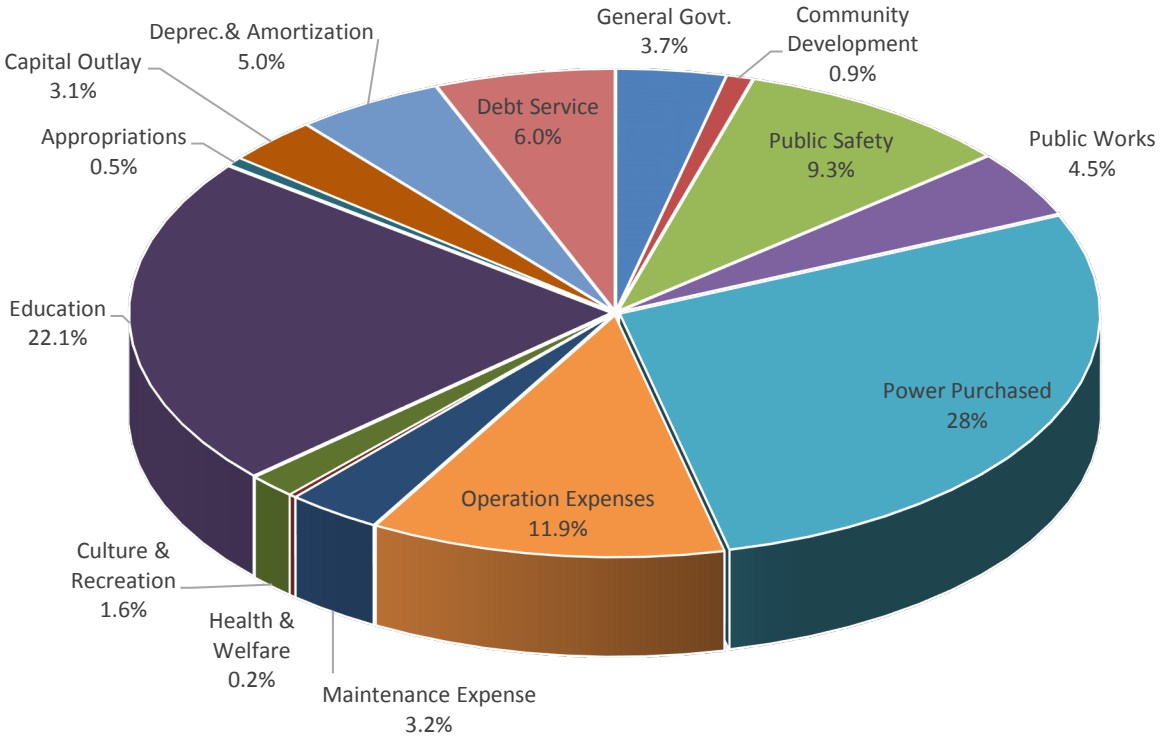
Mayor

City Clerk

Summary of All Funds
Revenues By Source - FY2022



Expenditures and Expenses By Use - FY2022



City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2022

Loan Type	Loan Name	Authorized and Unissued at 6/30/21	Amount Outstanding at 6/30/21	Payment Fund	Principal	Interest	Total Debt Service
FY2022 Debt Requirement Excluding Cleveland Utilities							
Loan Agreements:							
	Loan - 2008 TMBF-County	0	849,000	County's General Fund	104,000	42,450	146,450
	2009 QSCB	0	1,347,912	School Fund	259,577	67,184	326,761
	Loan- 2018 Candy's Creek Elem	0	8,770,000	General Fund	375,000	320,688	695,688
	Total Loan Agreements:	$ -	$ 10,966,912		$ 738,577	$ 430,322	$1,168,899
General Obligation Bonds:							
	Gen Improv. Bonds -						
	2016 TMBF-Refunding	0	3,062,000	General Fund	131,129	36,757	167,886
				School Fund	211,871	59,390	271,261
	2019 Refunding	0	31,575,000	General Fund	1,556,000	1,331,653	2,887,653
				State St. Aid	50,000	9,073	59,073
				Airport	199,000	70,087	269,087
	2020 Refunding	0	25,270,000	General Fund	2,275,000	1,007,925	3,282,925
	Total Gen. Oblig. Bonds:	$ -	$ 59,907,000		$ 4,423,000	$ 2,514,885	$ 6,937,885
Total Long-term Debt Excluding Cleveland Utilities		$ -	$ 70,873,912		$ 5,161,577	$ 2,945,207	$ 8,106,784

Loan Type	Loan Name	Authorized and Unissued at 6/30/21	Amount Outstanding at 6/30/21	Payment Fund	Principal	Interest	Total Debt Service
FY2022 Debt Requirement for Cleveland Utilities							
Tax and Revenue Refunding Bonds :							
	Series 2016-B Refunding	0	710,271	Electric	46,721	22,303	69,024
	Series 2016-B Refunding	0	5,294,729	Water/Sewer	348,279	166,254	514,533
	Series 2019 Refunding	0	1,650,000	Electric	385,000	61,625	446,625
	Series 2019 Refunding	0	4,765,000	Water	1,150,000	183,850	1,333,850
	Series 2019 Refunding	0	3,165,000	Sewer	765,000	117,075	882,075
	Series 2020 Refunding	0	6,455,000	Electric	485,000	286,425	771,425
	Series 2020 Refunding	0	6,500,000	Water	450,000	289,100	739,100
	Series 2020 Refunding	0	2,970,000	Sewer	360,000	139,500	499,500
	Total Tax & Revenue Refunding Bonds:	$ -	$ 31,510,000		$ 3,990,000	$ 1,266,132	$ 5,256,132
Tax and Revenue Loan:							
	Series 2012 TMBF-Spring Branch	0	$ 935,000	Electric	$ 106,667	$ 44,083	$ 150,750
	Total Tax and Revenue Loan:		$ 935,000		$ 106,667	$ 44,083	$ 150,750

City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2022

Loan Type	Loan Name	Authorized and Unissued at 6/30/21	Amount Outstanding at 6/30/21	Payment Fund	Principal	Interest	Total Debt Service
FY2022 Debt Requirement for Cleveland Utilities							
Tax and Revenue Bonds:							
	Series 2018B	0	2,230,000	Electric	86,100	92,484	$ 178,584
	Series 2018B	0	3,110,000	Water	118,900	127,716	$ 246,616
	Series 2020	0	1,820,000	Electric	60,000	60,444	$ 120,444
	Series 2020	0	1,590,000	Water	50,000	52,856	$ 102,856
	Series 2020	0	2,040,000	Sewer	65,000	68,000	$ 133,000
	Total Tax and Revenue Bonds:	$ -	$ 10,790,000		$ 380,000	$ 401,500	$ 781,500
State Revolving Fund Loan:							
	SRF-CWO 319	0	$ 1,103,296	Sewer	$ 63,900	$ 13,092	$ 76,992
	SRF-CWP 320	0	$ 7,247,914	Sewer	$ 371,772	$ 85,668	$ 457,440
	2014 DG2 14-151	0	$ 1,500,558	Water	$ 92,556	$ 23,256	$ 115,812
	2015 CG4 15-349	0	$ 1,802,448	Water	$ 107,412	$ 25,680	$ 133,092
	2016 DWF 16-172	0	$ 2,395,939	Water	$ 132,324	$ 27,396	$ 159,720
	2017 CG3 17-379	0	$ 83,701	Water	$ 4,968	$ 756	$ 5,724
	2017 DWS 17-192	0	$ 720,990	Water	$ 34,908	$ 11,856	$ 46,764
	2017 DWF 17-193	0	$ 175,328	Water	$ 8,652	$ 2,748	$ 11,400
	2017 DWF 18-205	0	$ 385,424	Water	$ 19,524	$ 4,932	$ 24,456
	2018 CW6 18-415	$ 17,548	$ 839,059	Sewer	$ 39,360	$ 13,056	$ 52,416
	2018 18-416	$ 246,110	$ 329,832	Sewer	$ 31,848	$ 10,668	$ 42,516
	2018 18-417	$ 2,086,021	$ 8,693,716	Sewer	$ 435,396	$ 148,080	$ 583,476
	2019 19-431	$ 1,674,100	$ 1,381,740	Sewer	$ 71,688	$ 19,464	$ 91,152
	New Loan	$ 4,750,000	0	Electric	0	$ 166,250	$ 166,250
	New Loan	$ 10,000,000	0	Sewer	0	$ 200,000	$ 200,000
	New Loan	$ 7,000,000	0	Water	0	$ 245,000	$ 245,000
	Total State Revolving Fund Loan:	$ 25,773,779	$ 26,659,945		$ 1,414,308	$ 997,902	$ 2,412,210
Total Long-term Debt-Cleveland Utilities		$ 25,773,779	$ 69,894,945		$ 5,890,975	$ 2,709,617	$ 8,600,592

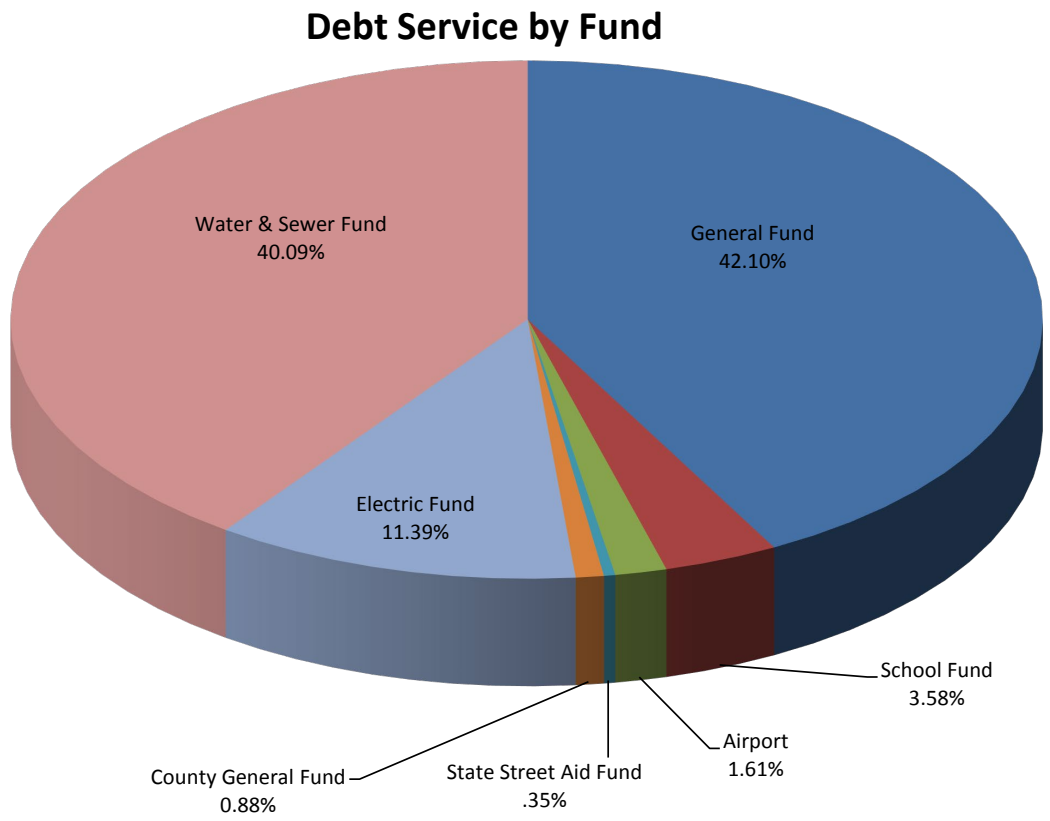
Combined Debt Requirement for FY2022

Loan Type	Loan Name	Authorized and Unissued at 6/30/21	Amount Outstanding at 6/30/21	Principal	Interest	Total Debt Service
Loan Agreements		0	10,966,912	738,577	430,322	1,168,899
General Obligation Bonds		0	59,907,000	4,423,000	2,514,885	6,937,885
Tax & Revenue Refunding Bonds		0	31,510,000	3,990,000	1,266,132	5,256,132
Tax & Revenue Bonds		0	10,790,000	380,000	401,500	781,500
Tax & Revenue Loan		0	935,000	106,667	44,083	150,750
State Revolving Fund Loan		25,773,779	26,659,945	1,414,308	997,902	2,412,210
Combined Debt Requirement:		$ 25,773,779	$ 140,768,857	$ 11,052,552	$ 5,654,824	$16,707,376

City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2022

FY2022 Debt Service By Fund:

Fund	Principal	Interest	Debt Service
General Fund	4,337,129	2,697,023	7,034,152
School Fund	471,448	126,574	598,022
State Street Aid Fund	50,000	9,073	59,073
Airport	199,000	70,087	269,087
Electric Fund	1,169,488	733,614	1,903,102
Water & Sewer Fund	4,721,487	1,976,003	6,697,490
County General Fund	104,000	42,450	146,450
Total:	$ 11,052,552	$ 5,654,824	$ 16,707,376



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 2021-2022:

Adopted this 24th day of May, 2021.

APPROVED AS TO FORM:

_____
John F. Kimball, City Attorney

_____
Kevin Brooks, Mayor

_____
Shawn McKay, City Clerk

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110700	Appropriations							
110700	57000	Jntly Fund	.00	.00	.00	15,000.00	15,000.00	15,000.00
110700	57010	Museum	.00	42,300.00	42,300.00	42,300.00	42,300.00	42,300.00
110700	57020	Benchmkg	.00	.00	.00	.00	.00	.00
110700	57030	TML Dues	.00	10,200.00	10,200.00	10,200.00	10,200.00	10,200.00
110700	57040	Econ Dev	.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110700	57050	SETDD Dues	.00	8,670.00	8,000.00	9,000.00	9,000.00	9,000.00
110700	57060	Mainstreet	.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700	57070	Cemetary	.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110700	57080	CrtCommSvc	.00	59,400.00	60,000.00	60,000.00	60,000.00	60,000.00
110700	57090	KAB	.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00
110700	57100	Juve Crt	.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110700	57110	UnitedWay	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110700	57120	SETHRATran	.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
110700	57130	911	.00	650,000.00	650,000.00	650,000.00	650,000.00	650,000.00
110700	57140	EMA	.00	108,000.00	108,000.00	108,000.00	108,000.00	108,000.00
110700	57150	MainStProj	.00	9,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110700	57160	SETDD Lgl	.00	330.00	1,000.00	1,000.00	1,000.00	1,000.00
110700	57170	VetAffairs	.00	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
110700	57180	Behav Rsch	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57190	MuseumHVAC	.00	12,000.00	.00	.00	.00	.00
110700	57200	LifeBridge	.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
110700	57210	CommSvcs	.00	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00
110700	57220	AlliedArts	.00	.00	.00	.00	.00	.00
110700	57250	CYFootball	.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110700	57260	AquaTigers	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57270	BG Club	.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
110700	57290	WaterDogs	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57300	YthSoftbl	.00	.00	.00	.00	.00	.00
110700	57310	Soccer	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57330	SoccerLand	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57340	CSA-BCCSA	.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700	57350	July4th	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57400	VocSchool	.00	27,000.00	27,000.00	30,700.00	30,700.00	30,700.00
TOTAL Appropriations			.00	1,363,900.00	1,347,500.00	1,367,200.00	1,367,200.00	1,367,200.00
TOTAL General Fund			.00	1,363,900.00	1,347,500.00	1,367,200.00	1,367,200.00	1,367,200.00
		GRAND TOTAL	.00	1,363,900.00	1,347,500.00	1,367,200.00	1,367,200.00	1,367,200.00

** END OF REPORT - Generated by Christy Brandon **

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 $2,548,407 in tax equivalents for FY2022.

Section 2. This resolution shall become effective July 1, 2021 the public welfare requiring it.

Adopted this 24th day of May, 2021.

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 $251,016 in tax equivalents for FY2022.

Section 2. This resolution shall become effective July 1, 2021 the public welfare requiring it.

Adopted this 24th day of May, 2021.

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 $235,344 in tax equivalents for FY2022.

Section 2. This resolution shall become effective July 1, 2021 the public welfare requiring it.

Adopted this 24th day of May, 2021.

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 24th day of May, 2021, 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 24th day of May, 2021.

APPROVED AS TO FORM:

_____
John F. Kimball, City Attorney

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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 FY2022. 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 Janaury 1, 2021.

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 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 Public Entity Partners (formally Tennessee Municipal League 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 Public Entity, 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The following is a summary of significant policies:

A. Reporting Entity

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

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

Cleveland Board of Education

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

Cleveland Board of Public Utilities

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

Cleveland Public Library Board

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

B. Government-wide and Fund Financial Statements

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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

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

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

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

The City reports the following major governmental funds:

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

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

The City reports the following major enterprise funds:

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

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

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

Additionally, the government reports the following fund types:

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

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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

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

C. Measurement focus, Basis of Accounting

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

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

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

D. Cash and Cash Equivalents

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

E. Investments

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

E. Investments - (Cont.)

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.

Restricted assets also consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the Cleveland City School Department's Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the Cleveland City School System to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Cleveland City School System has not withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

I. Capital Assets - (Cont.)

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 2020 rates for the Electric Division and Water Divisions were 3.5% 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 $237,559, and $238,390, 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	$ 11,593,904
Depreciation charged to clearing account	475,949
Depreciation and amortization per statement of cash flows	$ 12,069,853

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 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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

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 (2020 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:

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, 2020, outstanding debt proceeds totaled $8,889.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)

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

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.

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.

N. Budgets and Budgetary Accounting - (Cont.)

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 $10,162,385, increase budgeted expenditures by $24,177,030, and increase budgeted expenses by $1,085,437. The increase in revenues is primarily from federal grants and tax revenues 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, 2020, and January 15, 2021, 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.

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. Typically, 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 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 prepares detail 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 the City Clerk's Office and on the city's website. 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 FY2022 BUDGET

January 25	City Council holds Strategic Planning Session.
March 11	Assistant City Manager/CFO releases budget preparation memo to Departmental Budget Officers.
April 9	All budget requests and revisions to city-wide goals and objectives are submitted to the Assistant City Manager/CFO.
April 9	Assistant City Manager/CFO completes all revenue projections for current and next fiscal year and work with Department Heads to make necessary budget cuts.
April 9-23	Assistant City Manager/CFO and City Manager review each departmental budget and make necessary budget cuts.
April 26-May 7	City Manager holds informal discussions with Department Heads and City Council to discuss priorities.
May 10	City Council schedules a Public Hearing on the Budget for the May 24th City Council Meeting.
May 3-14	Assistant City Manager/CFO and City Manager finish the Budget and write Budget Message and Budget Ordinance. Finance Team prepares Budget using GFOA criteria.
May 19	Budget distributed to the City Council, Department Heads, and News Media.
May 24	City Council holds Public Hearing concerning the Budget.
May 24	City Council adopts the Budget and on First Reading.
June 14	City Council adopts the Budget on Final Reading.
July 26	Tax Rate Ordinance adoption due to Reappraisal Year.



CLEVELAND
TENNESSEE
EST. 1842

FY2022 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 Burris & 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. The City is required, by resolution, to conduct a detailed study every 5 years. In October 2020, the City contracted with Management Advisory Group, International to conduct a study. Recommendations for any changes will be submitted to the City Council for their consideration.

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

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

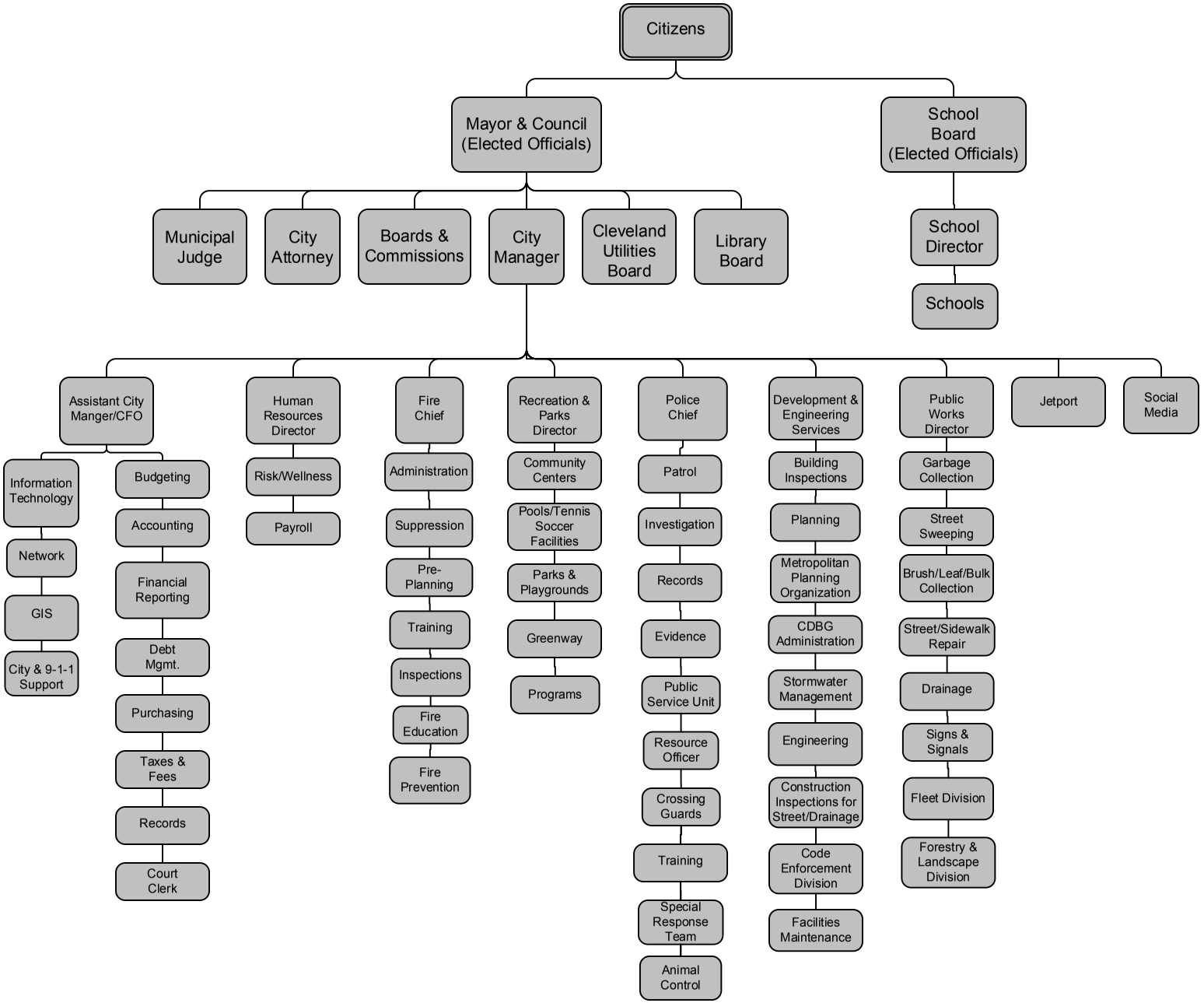
The City participates in the Tennessee Consolidated Retirement System (TCRS), the state system that is open to local government employees also. When the State institutes a benefit enhancement, local governments can choose whether to offer that as an option.

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 FY2022 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 FY2022 is 20.68%

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

City of Cleveland Organizational Chart



Organizational Chart

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

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

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

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

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

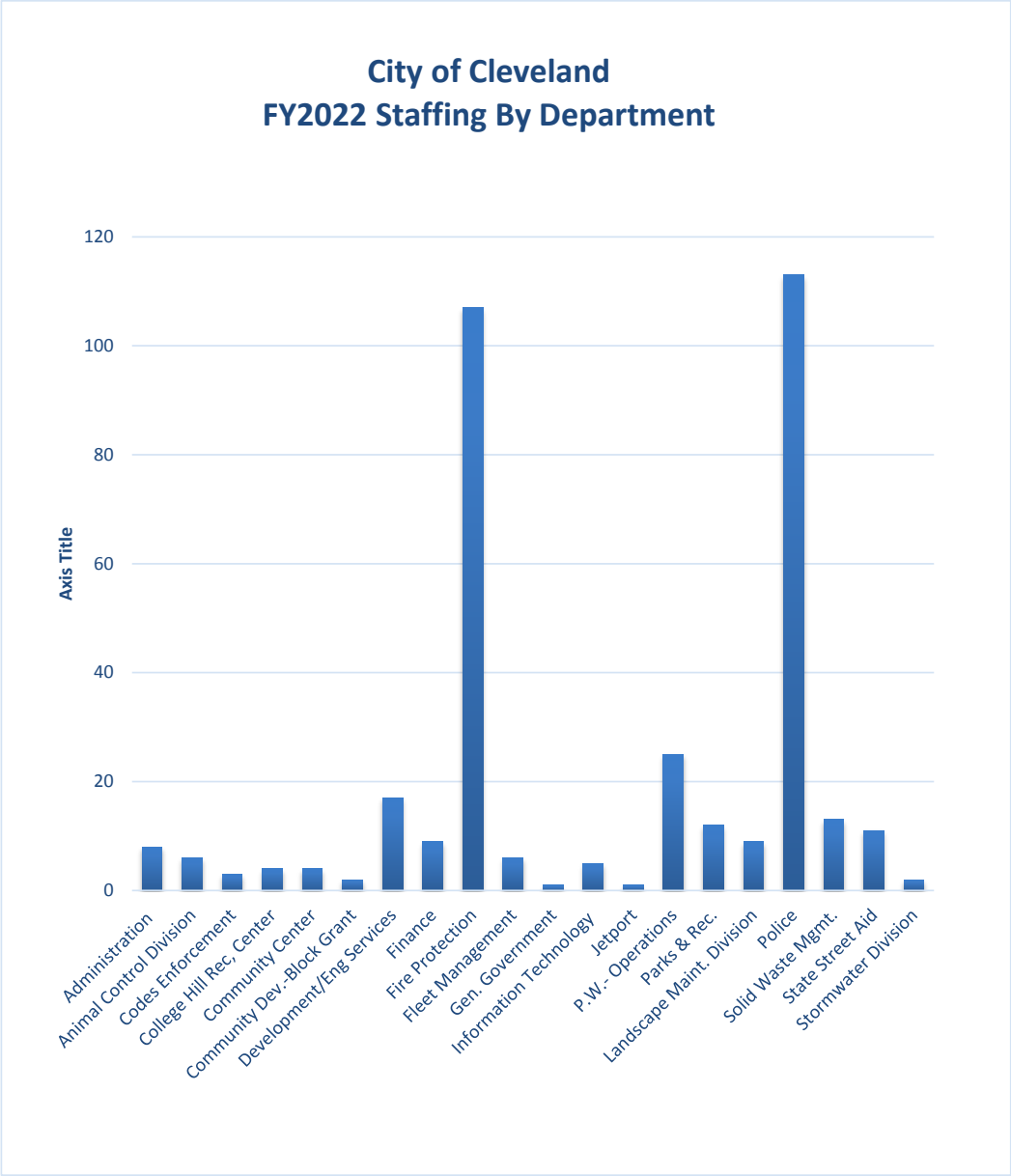
Fire Chief
Parks & Recreation Director
Development and Engineering Services Director
Police Chief
Public Works Director
Airport Manager
Human Resource Director
Information Technology Director

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

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

STAFFING COMPARISON BY DEPARTMENT
FULL TIME EMPLOYEES: FUNDED

Departments/Divisions	2018/19 Adopted	2019/20 Adopted	2020/21 Adopted	2021/22 Requested
Administration	6	8	8	6
Animal Control Division	6	6	6	6
Codes Enforcement	0	3	3	3
College Hill Rec, Center	4	4	4	4
Community Center	4	4	4	4
Community Dev.-Block Grant	2	2	2	2
Development/Eng Services	17	17	17	18
Finance	11	9	9	9
Fire Protection	105	107	107	107
Fleet Management	6	6	6	6
Gen. Government	1	1	1	1
Information Technology	5	5	5	5
Jetport	1	1	1	1
P.W.- Operations	25	25	25	24
Parks & Rec.	11	11	12	14
Landscape Maint. Division	9	9	9	9
Police	109	113	113	117
Solid Waste Mgmt.	13	13	13	13
State Street Aid	11	11	11	11
Stormwater Division	3	2	2	2
Total FTE's	**349**	**357**	**358**	**362**


City of Cleveland
FY2022 Staffing By Department
Axis Title
120
100
80
60
40
20
0
Administration
Animal Control Division
Codes Enforcement
College Hill Rec. Center
Community Center
Community Dev.-Block Grant
Development/Eng.Services
Finance
Fire Protection
Fleet Management
Gen. Government
Information Technology
Jetport
P.W.- Operations
Parks & Rec.
Landscape Maint. Division
Police
Solid Waste Mgmt.
State Street Aid
Stormwater Division

Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2019 ORIGINAL BUDGET		FY 2020 ORIGINAL BUDGET		FY2021 ORIGINAL BUDGET		FY2022 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
General Fund:									
GENERAL GOVERNMENT AND									
LEGISLATIVE		**1**	**0**	**1**	**0**	**1**	**0**	**1**	**0**
Asst. to the Mayor/Legislative Liaison	29	1	0	1	0	1	0	1	0
ADMINISTRATION DEPARTMENT		**6**	**0**	**6**	**0**	**8**	**0.5**	**6**	**0.5**
City Manager	34	1	0	1	0	1	0	1	0
Human Resources Director	32	1	0	1	0	1	0	1	0
Asst. HR Director	29	1	0	1	0	1	0	1	0
Asstistant to the City Manager									
Community & Constituent Relations	26	1	0	1	0	1	0	1	0
Assistant to the City Manager									
Downtown & Communication Coordinator	26	1	0	1	0	1	0	1	0
Payroll/Insurance Clerk	23	0	0	0	0	1	0	1	0
PT Janitorial	N/A	0	0	0	0	0	0.5	0	0.5
FINANCE DEPARTMENT		**11**	**0.58**	**11**	**0.58**	**9**	**0.58**	**9**	**0.58**
Assistant City Manager/CFO	33	1	0	1	0	1	0	1	0
Assistant City Clerk	28	0	0	0	0	1	0	1	0
Sr. Accountant	28	1	0	1	0	1	0	1	0
Accountant	27	0	0	1	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
PT Janitorial	N/A	0	0.38	0	0.38	0	0.38	0	0.38
Part-time, by FTE	N/A	0	0.2	0	0.2	0	0.2	0	0.2
CODES ENFORCEMENT DIVISION		**0**	**0**	**0**	**0**	**3**	0	**3**	0
Codes Enforcement Officer	26	0	0	0	0	1	0	1	0
Codes Enforcement Inspector	25	0	0	0	0	2	0	2	0
IT DEPARTMENT		**5**	**0**	**5**	**0**	**5**	**0**	**5**	**0**
IT Director	32	1	0	1	0	1	0	1	0
GIS Administrator	29	1	0	1	0	1	0	1	0
911 IT Administrator*	28	0	0	0	0	1	0	1	0
Network Administrator II	27	1	0	1	0	0	0	0	0
Network Administrator I	26	1	0	1	0	1	0	1	0
Computer Technician	25	1	0	1	0	1	0	1	0
**911 funded position*									
FIRE DEPARTMENT		**92**	**0**	**105**	**0**	**107**	**0**	**107**	**0**
Fire Chief	32	1	0	1	0	1	0	1	0
Deputy Fire Chief	30	0	0	1	0	1	0	1	0
Fire Marshal	29	0	0	0	0	0	0	1	0
Battalion Commander	29	3	0	3	0	3	0	3	0
Captain	28	5	0	6	0	6	0	6	0
Training Captain	28	1	0	1	0	1	0	1	0
Lieutenant	27	16	0	18	0	18	0	18	0
Fire Inspector	27	3	0	3	0	3	0	3	0
Driver/Engineer	26	21	0	24	0	24	0	24	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Firefighter	25	40	0	46	0	48	0	48	0

Authorized Employees By Fund, Department and Position Classification

Position Classification by	Position	FY2019 ORIGINAL BUDGET		FY 2020 ORIGINAL BUDGET		FY2021 ORIGINAL BUDGET		FY2022 PROJECTED BUDGET	
Fund and Department	**Grade**	**Full-time**	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
DEVELOPMENT & ENGINEERING SERVICES		**15**	**0.38**	**17**	**0.38**	**17**	**0.38**	**18**	**0.38**
DES Director	32	0	0	1	0	1	0	1	0
Assistant DES Director/ Chief Bldg Official	31	0	0	0	0	0	0	1	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	1	0
Senior Planner	28	1	0	1	0	1	0	0	0
Senior Transportation/Long-range Planner	28	0	0	1	0	1	0	1	0
Staff Engineer	28	1	0	1	0	1	0	2	0
Planner	27	0	0	0	0	0	0	0	0
Senior Building Official	27	0	0	0	0	0	0	0	0
Electrical Inspector	27	0	0	0	0	0	0	0	0
Building Inspector	26	3	0	3	0	3	0	3	0
Site Plan Coord./Engineering Technician	26	1	0	1	0	1	0	1	0
Construction Inspector	26	1	0	1	0	1	0	1	0
Building Division Technician	25	1	0	1	0	1	0	1	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Secretary/Permit Clerk	23	1	0	1	0	1	0	1	0
Secretary	23	1	0	1	0	1	0	1	0
Part-time Janitorial, by FTE	N/A	0	0.38	0	0.38	0	0.38	0	0.38
POLICE DEPARTMENT		**109**	**3.1**	**109**	**3.1**	**113**	**3.1**	**117**	**3.1**
Police Chief	32	1	0	1	0	1	0	1	0
Assistant Police Chief	30	0	0	0	0	1	0	1	0
Captain	30	2	0	2	0	2	0	2	0
Lieutenant	28	9	0	9	0	9	0	9	0
Administrative Services Director	28	0	0	0	0	0	0	1	0
Sergeant	27	9	0	9	0	9	0	9	0
Detective	27	11	0	11	0	11	0	12	0
Support Services Manager	27	1	0	1	0	1	0	0	0
Crime Scene Technician	26	0	0	1	0	1	0	1	0
Master Police Officer	25+2	8	0	8	0	8	0	7	0
Police Officer/CST	25+1	2	0	1	0	1	0	1	0
Police Officer/K-9 (SRO)	25+1	3	0	3	0	3	0	3	0
Police Officer/Bomb Tech/SRT(1 SRO)	25+1	15	0	15	0	15	0	15	0
Police Officer/Crime Analyst	25+1	0	0	0	0	0	0	1	0
Community Police Officers	25+1	2	0	1	0	1	0	1	0
Housing Officer/K-9*	25+1	1	0	1	0	1	0	1	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Police Officer (8 SRO)	25	34	0	35	0	38	0	41	0
Support Services Supervisor	24	1	0	1	0	1	0	2	0
Property/Evidence Clerk	23	1	0	1	0	1	0	2	0
Secretary	23	3	0	2	0	2	0	1	0
Support Services Tech	23	0	0	1	0	1	0	1	0
Senior Records Clerk	23	0	0	1	0	1	0	1	0
Records Clerk	22	4	0	3	0	3	0	3	0
Receptionist	21	1	0	1	0	1	0	0	0
PT Court Liaison by FTE	22	0	0.46	0	0.46	0	0.46	0	0.46
PT School Crossing Guards by FTE (15)	N/A	0	2.64	0	2.64	0	2.64	0	2.64

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

Authorized Employees By Fund, Department and Position Classification

Position Classification by	Position	FY2019 ORIGINAL BUDGET		FY 2020 ORIGINAL BUDGET		FY2021 ORIGINAL BUDGET		FY2022 PROJECTED BUDGET	
Fund and Department	**Grade**	**Full-time**	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
PUBLIC WORKS-OPERATIONS		**25**	**0.5**	**25**	**0.5**	**25**	**0.5**	**24**	**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 Coor.	27	1	0	1	0	1	0	1	0
Support Services Manager	27	1	0	1	0	1	0	1	0
General Supervisor I	26	2	0	2	0	2	0	2	0
Building Maint. Supervisor	26	1	0	1	0	1	0	0	0
Sign & Marking Supervisor	26	1	0	1	0	1	0	1	0
Brick Mason	24	1	0	1	0	1	0	1	0
MEO III	24	3	0	3	0	3	0	3	0
Accounting Technician	23	1	0	1	0	1	0	1	0
MEO II	23	0	0	0	0	0	0	0	0
Sign Technician	22	1	0	1	0	1	0	1	0
MEO I	22	5	0	5	0	5	0	5	0
Public Service Worker	21	6	0	6	0	6	0	6	0
P.T. Janitorial	N/A	0	0.5	0	0.5	0	0.5	0	0.5
FLEET MANAGEMENT DIVISION:		6	0	**6**	0	**6**	0	**6**	0
Fleet Manager	28	1	0	1	0	1	0	1	0
Auto Maintenance Supervisor	26	1	0	1	0	1	0	1	0
Mechanic III	26	3	0	3	0	3	0	3	0
Parts Manager	25	1	0	1	0	1	0	1	0
**Moved to General Fund in FY 2018*									
CLEVELAND REGIONAL JETPORT		**1**	**0.2**	**1**	**0.2**	**1**	**0.2**	**1**	**0.2**
Airport Manager	31	1	0	1	0	1	0	1	0
Grounds Maintenance	N/A	0	0.2	0	0.2	0	0.2	0	0.2
ANIMAL CONTROL DIVISION		**6**	**0**	**6**	**0**	**6**	**0**	**6**	**0**
Animal Control Director	27	1	0	1	0	1	0	1	0
Senior Animal Control Officer	24	2	0	2	0	2	0	2	0
Animal Control Officer	23	2	0	2	0	2	0	2	0
Volunteer Coordinator/Clerk	23	0	0	1	0	1	0	1	0
COLLEGE HILL RECREATION CENTER		**4**	**0.75**	**4**	**0.75**	**4**	**0.75**	**4**	**0.75**
Recreation Center Supervisor	26	1	0	1	0	1	0	1	0
Recreation Coordinator	23	1	0	1	0	1	0	1	0
Recreation Assistant	21	0	0	0	0	0	0	2	0
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75	0	0.75
PARKS & RECREATION DEPT.		**10**	**0.61**	**11**	**0.61**	**11**	**0.61**	**14**	**0.61**
Director of Parks & Recreation	32	1	0	1	0	1	0	1	0
Assistant Director of Parks & Rec.	30	1	0	1	0	0	0	0	0
Recreation Program Manager	27	0	0	0	0	1	0	1	0
Parks Operational Supervisor	27	0	0	0	0	1	0	1	0
Parks Facility Maintenance Coordinator	26	0	0	0	0	0	0	1	0
General Supervisor I	26	1	0	1	0	1	0	0	0
Executive Secretary I	25	1	0	1	0	1	0	1	0
Grounds Specialist I	24	1	0	1	0	1	0	1	0
Recreation Coordinator	23	0	0	0	0	0	0	0	0
Recreation/Aquatics Coordinator	23	0	0	0	0	0	0	1	0
MEO I	22	4	0	3	0	3	0	4	0
Public Service Worker	21	0	0	0	0	2	0	3	0
Seasonal, by FTE	N/A	0	0.61	0	0.61	0	0.61	0	0.61
CLEVELAND COMMUNITY CENTER		**4**	**1.75**	**4**	**1.75**	**4**	**1.75**	**4**	**0.75**
Recreation Center Supervisor	26	1	0	1	0	1	0	1	0
Recreation Coordinator	23	1	0	1	0	1	0	1	0
Recreation Assistant	21	0	0	0	0	0	0	2	0
Seasonal, by FTE	N/A	0	1.75	0	1.75	0	1.75	0	0.75

Authorized Employees By Fund, Department and Position Classification

Position Classification by	Position	FY2019 ORIGINAL BUDGET		FY 2020 ORIGINAL BUDGET		FY2021 ORIGINAL BUDGET		FY2022 PROJECTED BUDGET	
Fund and Department	**Grade**	**Full-time**	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**	**Full-time**	**Part-time**
LANDSCAPING MAINTENANCE DIVISION		**8**	**0**	**9**	**0**	**9**	**0**	**9**	**0**
Forestry/Landscaping Director	30	0	0	0	0	1	0	1	0
Forestry Inspector	26	1	0	1	0	1	0	1	0
General Supervisor I	26	1	0	1	0	1	0	1	0
Tree Trimmer II	24	1	0	1	0	1	0	1	0
Tree Trimmer I	23	1	0	1	0	1	0	1	0
MEO II	23	0	0	1	0	1	0	1	0
MEO I	22	4	0	4	0	3	0	3	0
TINSLEY PARK		**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	2	0
MEO I	22	2	0	2	0	2	0	1	0
Public Service Worker	21	2	0	2	0	2	0	2	0
STATE STREET AID FUND:		**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**	**1**
Storm Water Coordinator	27	1	0	1	0	1	0	1	0
Storm Water Inspector	26	0	0	1	0	1	0	1	0
Storm Water Intern	N/A	0	0	0	0	0	0	0	1
TOTALS		**332**	**17.74**	**349**	**18.19**	**357**	**18.19**	**362**	**16.48**

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY22 Salary Ranges

Salary Grade 21
$23,609.33 - $38,216.29

Public Service Worker
Receptionist
Recreation Assistant

Salary Grade 22
$26,442.63 - $42,802.54

Accounting Clerk
MEO I
PT Court Liaison
Records Clerk
Sign Technician

Salary Grade 23
$29,614.56 - $47,936.93

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

Salary Grade 24
$33,170.56 - $53,693.00

Brick Mason
Grounds Specialist I
Mechanic I
MEO III

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY22 Salary Ranges

Salary Grade 24 (Cont'd.)
$33,170.56 - $53,693.00

Municipal Court/Business Tax Clerk
Senior Animal Control Officer
Support Services Supervisor
Tree Trimmer II

Salary Grade 25
$37,148.29 - $60,131.73

Building Division Technician
Codes Enforcement Inspector
Computer Technician
Executive Secretary I
Firefighter
Parts Manager
Police Officer

Salary Grade 26
$41,606.74 – $67,348.59

Assistant to the City Manager/Community & Constituent Relations
Assistant to the City Manager/Downtown & Communications Coordinator
Auto Maintenance Supervisor
Building Inspector
Code Enforcement Officer
Construction Inspector
Crime Scene Technician
Driver/Engineer-Fire
Facility/Parks Maintenance Coordinator
Forestry Inspector
General Supervisor I
Mechanic III
Mechanical Inspector
Network Administrator I
Recreation Center Supervisor
Sign/Marking Supervisor
Site Plan Coordinator/Eng. Technician
Storm Water Inspector

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY22 Salary Ranges

Salary Grade 27
$46,600.80 - $75,432.46

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

Salary Grade 28
$52,192.70 – $84,484.04

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

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY22 Salary Ranges

Salary Grade 29
$58,455.62 - $94,621.80

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

Salary Grade 30
$65,469.66 - $105,975.38

Assistant Police Chief
Assistant Director Parks & Recreation
Assistant Transportation Director/Transportation Engineer
Deputy Fire Chief
Forestry/Landscaping Director
Police Captain
Transportation Director/MPO Coordinator

Salary Grade 31
$73,326.31 - $118,692.89

Assistant DES Director/Chief Bldg. Official
City Engineer
Jetport Manager

Salary Grade 32
$82,125.23 - $132,935.66

Development and Engineering Services Director
Fire Chief
Human Resources Director
IT Director

City of Cleveland, Tennessee
Schematic List of Classes Grouped by Grade
FY22 Salary Ranges

Salary Grade 32 (cont'd)
Parks and Recreation Director
Police Chief
Public Works Director

Salary Grade 33
$92,028.76 - $148,966.44

Assistant City Manager/CFO

Salary Grade 34
$103,018.58 - $166,755.62

City Manager

CITY OF CLEVELAND
FY22 Salary Schedule
40 Hour Workweek

Salary Grade		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
20	Annual	21,079.57	21,817.36	22,580.96	23,371.30	24,189.29	25,035.92	25,912.18	26,819.10	27,757.77	28,729.29	29,734.82	30,775.54	31,852.68	32,967.52	34,121.39
	BiWeekly	810.75	839.13	868.50	898.90	930.36	962.92	996.62	1,031.50	1,067.61	1,104.97	1,143.65	1,183.67	1,225.10	1,267.98	1,312.36
	Hourly	10.1344	10.4891	10.8562	11.2362	11.6295	12.0365	12.4578	12.8938	13.3451	13.8122	14.2956	14.7959	15.3138	15.8498	16.4045
21	Annual	23,609.33	24,435.65	25,290.90	26,176.08	27,092.25	28,040.47	29,021.89	30,037.66	31,088.98	32,177.09	33,303.29	34,468.90	35,675.31	36,923.95	38,216.29
	BiWeekly	908.05	939.83	972.73	1,006.77	1,042.01	1,078.48	1,116.23	1,155.29	1,195.73	1,237.58	1,280.90	1,325.73	1,372.13	1,420.15	1,469.86
	Hourly	11.3506	11.7479	12.1591	12.5847	13.0251	13.4810	13.9528	14.4412	14.9466	15.4698	16.0112	16.5716	17.1516	17.7519	18.3732
22	Annual	26,442.63	27,368.12	28,326.00	29,317.41	30,343.52	31,405.55	32,504.74	33,642.41	34,819.89	36,038.59	37,299.94	38,605.43	39,956.63	41,355.11	42,802.54
	BiWeekly	1,017.02	1,052.62	1,089.46	1,127.59	1,167.06	1,207.91	1,250.18	1,293.94	1,339.23	1,386.10	1,434.61	1,484.82	1,536.79	1,590.58	1,646.25
	Hourly	12.7128	13.1577	13.6183	14.0949	14.5882	15.0988	15.6273	16.1742	16.7403	17.3262	17.9327	18.5603	19.2099	19.8823	20.5781
23	Annual	29,614.56	30,651.07	31,723.86	32,834.19	33,983.39	35,172.81	36,403.86	37,677.99	38,996.72	40,361.61	41,774.27	43,236.36	44,749.64	46,315.87	47,936.93
	BiWeekly	1,139.02	1,178.89	1,220.15	1,262.85	1,307.05	1,352.80	1,400.15	1,449.15	1,499.87	1,552.37	1,606.70	1,662.94	1,721.14	1,781.38	1,843.73
	Hourly	14.2378	14.7361	15.2519	15.7857	16.3382	16.9100	17.5019	18.1144	18.7484	19.4046	20.0838	20.7867	21.5142	22.2672	23.0466
24	Annual	33,170.56	34,331.53	35,533.13	36,776.79	38,063.98	39,396.22	40,775.08	42,202.21	43,679.29	45,208.07	46,790.35	48,428.01	50,122.99	51,877.29	53,693.00
	BiWeekly	1,275.79	2,860.91	2,961.04	3,064.67	3,171.94	3,282.95	3,397.86	3,516.78	3,639.87	3,767.27	3,899.12	4,035.59	4,176.84	4,323.02	4,474.33
	Hourly	15.9474	16.5055	17.0832	17.6811	18.3000	18.9405	19.6034	20.2895	20.9997	21.7346	22.4954	23.2827	24.0976	24.9410	25.8139
25	Annual	37,148.29	38,448.48	39,794.17	41,186.97	42,628.51	44,120.51	45,664.73	47,262.99	48,917.20	50,629.30	52,401.33	54,235.37	56,133.61	58,098.29	60,131.73
	BiWeekly	1,428.78	1,478.79	1,530.55	1,584.11	1,639.56	1,696.94	1,756.34	1,817.81	1,881.43	1,947.28	2,015.44	2,085.98	2,158.99	2,234.55	2,312.76
	Hourly	17.8598	18.4848	19.1318	19.8014	20.4945	21.2118	21.9542	22.7226	23.5179	24.3410	25.1929	26.0747	26.9873	27.9319	28.9095
26	Annual	41,606.74	43,062.97	44,570.17	46,130.13	47,744.69	49,415.75	51,145.30	52,935.39	54,788.12	56,705.71	58,690.41	60,744.57	62,870.63	65,071.11	67,348.59
	BiWeekly	1,600.26	1,656.27	1,714.24	1,774.24	1,836.33	1,900.61	1,967.13	2,035.98	2,107.24	2,180.99	2,257.32	2,336.33	2,418.10	2,502.73	2,590.33
	Hourly	20.0032	20.7034	21.4280	22.1779	22.9542	23.7576	24.5891	25.4497	26.3404	27.2624	28.2165	29.2041	30.2263	31.2842	32.3791
27	Annual	46,600.80	48,231.83	49,919.94	51,667.14	53,475.49	55,347.13	57,284.28	59,289.23	61,364.36	63,512.11	65,735.03	68,035.76	70,417.01	72,881.60	75,432.46
	BiWeekly	1,792.34	1,855.07	1,920.00	1,987.20	2,056.75	2,128.74	2,203.24	2,280.36	2,360.17	2,442.77	2,528.27	2,616.76	2,708.35	2,803.14	2,901.25
	Hourly	22.4042	23.1884	24.0000	24.8400	25.7094	26.6092	27.5405	28.5044	29.5021	30.5347	31.6034	32.7095	33.8543	35.0392	36.2656
28	Annual	52,192.70	54,019.44	55,910.12	57,866.98	59,892.32	61,988.55	64,158.15	66,403.69	68,727.82	71,133.29	73,622.96	76,199.76	78,866.75	81,627.09	84,484.04
	BiWeekly	2,007.41	2,077.67	2,150.39	2,225.65	2,303.55	2,384.18	2,467.62	2,553.99	2,643.38	2,735.90	2,831.65	2,930.76	3,033.34	3,139.50	3,249.39
	Hourly	25.0926	25.9709	26.8799	27.8207	28.7944	29.8022	30.8453	31.9248	33.0422	34.1987	35.3957	36.6345	37.9167	39.2438	40.6173
29	Annual	58,455.62	60,501.57	62,619.13	64,810.80	67,079.17	69,426.94	71,856.89	74,371.88	76,974.89	79,669.02	82,457.43	85,343.44	88,330.46	91,422.03	94,621.80
	BiWeekly	2,248.29	2,326.98	2,408.43	2,492.72	2,579.97	2,670.27	2,763.73	2,860.46	2,960.57	3,064.19	3,171.44	3,282.44	3,397.33	3,516.23	3,639.30
	Hourly	28.1037	29.0873	30.1053	31.1590	32.2496	33.3783	34.5466	35.7557	37.0072	38.3024	39.6430	41.0305	42.4666	43.9529	45.4912

CITY OF CLEVELAND
FY22 Salary Schedule
40 Hour Workweek

Salary Grade		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
30	Annual	65,469.66	67,761.10	70,132.74	72,587.38	75,127.94	77,757.42	80,478.93	83,295.69	86,211.04	89,228.43	92,351.42	95,583.72	98,929.15	102,391.67	105,975.38
	BiWeekly	2,518.06	2,606.20	2,697.41	2,791.82	2,889.54	2,990.67	3,095.34	3,203.68	3,315.81	3,431.86	3,551.98	3,676.30	3,804.97	3,938.14	4,075.98
	Hourly	31.4758	32.5775	33.7177	34.8978	36.1192	37.3834	38.6918	40.0460	41.4476	42.8983	44.3997	45.9537	47.5621	49.2268	50.9497
31	Annual	73,326.31	75,892.73	78,548.97	81,298.19	84,143.62	87,088.65	90,136.75	93,291.54	96,556.74	99,936.23	103,434.00	107,054.19	110,801.08	114,679.12	118,692.89
	BiWeekly	2,820.24	2,918.95	3,021.11	3,126.85	3,236.29	3,349.56	3,466.80	3,588.14	3,713.72	3,843.70	3,978.23	4,117.47	4,261.58	4,410.74	4,565.11
	Hourly	35.2530	36.4869	37.7639	39.0857	40.4537	41.8695	43.3350	44.8517	46.4215	48.0463	49.7279	51.4684	53.2698	55.1342	57.0639
32	Annual	82,125.23	84,999.61	87,974.60	91,053.71	94,240.59	97,539.01	100,952.88	104,486.23	108,143.24	111,928.26	115,845.75	119,900.35	124,096.86	128,440.25	132,935.66
	BiWeekly	3,158.66	3,269.22	3,383.64	3,502.07	3,624.64	3,751.50	3,882.80	4,018.70	4,159.36	4,304.93	4,455.61	4,611.55	4,772.96	4,940.01	5,112.91
	Hourly	39.4833	40.8652	42.2955	43.7758	45.3080	46.8938	48.5350	50.2338	51.9919	53.8117	55.6951	57.6444	59.6620	61.7501	63.9114
33	Annual	92,028.76	95,249.76	98,583.50	102,033.93	105,605.11	109,301.29	113,126.84	117,086.28	121,184.30	125,425.75	129,815.65	134,359.20	139,061.77	143,928.93	148,966.44
	BiWeekly	3,539.57	3,663.45	3,791.67	3,924.38	4,061.74	4,203.90	4,351.03	4,503.32	4,660.93	4,824.07	4,992.91	5,167.66	5,348.53	5,535.73	5,729.48
	Hourly	44.2446	45.7932	47.3959	49.0548	50.7717	52.5487	54.3879	56.2915	58.2617	60.3008	62.4114	64.5958	66.8566	69.1966	71.6185
34	Annual	103,018.58	106,624.23	110,356.08	114,218.55	118,216.19	122,353.76	126,636.14	131,068.41	135,655.80	140,403.76	145,317.89	150,404.01	155,668.15	161,116.54	166,755.62
	BiWeekly	3,962.25	4,100.93	4,244.46	4,393.02	4,546.78	4,705.91	4,870.62	5,041.09	5,217.53	5,400.14	5,589.15	5,784.77	5,987.24	6,196.79	6,413.68
	Hourly	49.5282	51.2617	53.0558	54.9128	56.8347	58.8239	60.8828	63.0137	65.2191	67.5018	69.8644	72.3096	74.8405	77.4599	80.1710

CITY OF CLEVELAND
FY22 Salary Schedule
28-Day including O.T.

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

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

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

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

Flexible Spending Account Program

The Flexible Spending Account Program is a plan that allows employees to save on their annual tax liability by the 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.

Years of Service	Accrual Rates per Month		Hours Earned per Year	
	40 hr wk	28 day Fire	40 hr wk	28 day Fire
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. A revision to the T.C.A. allows an employee with a balance of sick leave to take an additional 5 days in addition to the 20 calendar days within a 12 month period. Special leave with or without pay can be provided at the discretion of the Department Head with the City Manager's approval. Inclement weather leave is provided for all employees in the event the City Offices are closed due to severe weather conditions.

Retirement Plan

City employees are covered by the Tennessee Consolidated Retirement System, a statewide retirement program that covers state employees and numerous city and county local government agencies and school system employees. In 1982 the City initiated non-contributory status which means that the City pays the full cost of membership for employees. Employees do not pay any of the cost of membership in TCRS. The current contribution rate paid by the City is 17.18% of gross wages for general government employees. For certified police and fire employees who qualify, an additional 3.5% is paid for the Public Safety Officer Supplemental Bridge Option. Other current options include probationary period buyback, sick leave credit, option I in service death benefit, 25 year retirement, 5 year vesting, 3.6% indexing, prior service buyback, and military service credit, among others.

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

Retiree Premium Reduction Plan/Medicare Supplement

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

Voluntary Participation in 457 and 401k Plans

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

Workers Compensation and Occupational Disability Salary Supplement Plan

City employees are covered for occupational injury and illness according to the state worker's compensation laws, with coverage administered by the Tennessee Municipal League Risk Management Pool. The City in addition has adopted an Occupational Disability Policy that will supplement the worker's compensation weekly benefit amount to insure that employees receive an amount equal to their full regular earnings for a period of 30 calendar days. After 30 days if the employee remains unable to return to work, they would receive the temporary total disability benefit from TML (66.67% of regular pre-disability earnings). Employees are encouraged to work safely, and report any accident or injury immediately, even if minor in nature so that appropriate medical attention can be provided.

Educational Reimbursement and Career Training

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

Electronic Direct Deposit

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

Payroll Deduction YMCA Membership Fees

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

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

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

Cafeteria Plan (Premium Conversion Only)

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

Longevity Pay

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

Service Awards

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

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

Christmas Bonus

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

Sick Leave Incentive Pay

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

FICA Taxes

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

Competitive Wages, Overtime Pay, and Compensatory Time

City employees are paid competitive wages which are evaluated periodically to insure they are comparable to wages paid for similar duties in both the public and private sectors. Employees receive annual pay increases if job performance is satisfactory, subject to the approval of the City Council and the availability of funds. The current compensation plan gives employees with a good evaluation a 3.5% step in pay each year in addition to any cost of living increase that is given (if funds are available and

subject to Council approval), normally on July 1st of each year. Employees are compensated for any overtime worked according to the Fair Labor Standards Act, either with pay at time and one half or compensatory time off. Certified Police and Fire personnel are subject to special provisions of the FLSA that allows for extended work periods and an increased number of hours worked before overtime is paid.

Annual Physicals

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

Flu Shots

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

Annual City Picnic and Employee Appreciation Day

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

Sold Vacation

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

Advanced Sick and Vacation Time

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

Uniforms and Cleaning Services

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

Death of an Employee

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

CLEVELAND
TENNESSEE
EST. 1842

RETIREMENT COMMITMENTS

THE TCRS PENSION PLAN

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

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

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

Employees covered by benefit terms. At the measurement date of June 30, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	479
Inactive employees entitled to but not yet receiving benefits	373
Active employees	739
	1,591

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, 2020, employer contributions were 6,765,831, based on a rate of 20.68 percent of covered payroll for public safety employees and 17.18 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.

Note 16 - RETIREMENT COMMITMENTS - (Cont.)

THE TCRS PENSION PLAN - (Cont.)

Net Pension Liability

Cleveland City's net pension liability was measured as of June 30, 2019, 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, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2019, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

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

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

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

Note 16 - RETIREMENT COMMITMENTS - (Cont.)

THE TCRS 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 6/30/18	$ 155,432,056	$ 136,865,510	$ 18,566,546
Changes for the year:			
Service cost	$ 2,842,378	$ 0	$ 2,842,378
Interest	11,237,054	0	11,237,054
Difference between expected and actual experience	1,089,026	0	1,089,026
Changes in assumptions	0	0	0
Contributions - employer	0	6,489,131	(6,489,131)
Net Investment income	0	10,185,877	(10,185,877)
Benefit payments	(6,561,174)	(6,561,174)	0
Administrative expenses	0	(64,454)	64,454
Net changes	$ 8,607,284	$ 10,049,380	$ (1,442,096)
Balance at 6/30/19	$ 164,039,340	$ 146,914,890	$ 17,124,450

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	$ 38,991,593	$ 17,124,450	$ (1,128,362)

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

Pension expense. For the year ended June 30, 2020, Cleveland City recognized pension expense of $6,659,003.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2020, the City of Cleveland reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,201,108	$ 0
Net difference between projected and actual earnings on pension plan investments	0	1,686,521
Change in assumptions	1,818,193	0
Contributions subsequent to the measurement date of June 30, 2019	6,765,831	0
Total	$ 11,785,132	$ 1,686,521

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2019," will be recognized as a reduction to net pension liability in the following measurement period.

Note 16 - RETIREMENT COMMITMENTS - (Cont.)

THE TCRS 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:	
2021	$ 1,533,605
2022	344,429
2023	1,017,250
2024	255,988
2025	181,504
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, 2020, the City of Cleveland did not have a payable balance of contribution to the plan.

CLEVELAND UTILITIES - CSA PENSION PLAN

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

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

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

Employees covered by benefit term. At the measurement date of October 1, 2019, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	73
Inactive employees entitled to but not yet receiving benefits	6
Active employees	12
	91

CLEVELAND UTILITIES - CSA PENSION PLAN - (Cont.)

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, 2019, 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, 2019, actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement:

Discount rate	7.00%
Salary scale	3.00%
Overtime	It is assumed that overtime will continue to be earned at 60% of the prior year's level.
Funding method	Individual Entry Age Normal
Mortality	RP-2000 Generational with Scale AA
Incident of Disability	50% 1952 Disability Table, Period 2, Benefit 5, with a 6 month wait.
Assumed retirement age	50% at Plan Retirement/50% at age 65
Marriage	It is assumed that 80% of participants are married and that a male is 3 years older than his female spouse.
Termination	Males: Termination Table T-5 from the Actuary's Handbook Females: Termination Table T-5 from the Actuary's Handbook with a five year setback
Cost-of-living increases	N/A
Date of participation freeze	10/14/1993

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

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

Note 16 - RETIREMENT COMMITMENTS - (Cont.)

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 10/01/18	$ 34,758,273	$ 27,321,397	$ 7,436,876
Changes for the year:			
Service cost	$ 63,605	$ 0	$ 63,605
Interest	2,351,768	0	2,351,768
Difference between expected and actual experience	75,248	0	75,248
Assumption Changes	51,789	0	51,789
Contributions - employer	0	1,840,214	(1,840,214)
Net Investment income	0	1,103,368	(1,103,368)
Benefit payments	(2,450,385)	(2,450,385)	0
Other charges	0	0	0
Net changes	$ 92,025	$ 493,197	$ (401,172)
Balance at 10/01/19	$ 34,850,298	$ 27,814,594	$ 7,035,704

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	$ 10,470,446	$ 7,035,704	$ 4,083,905

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

Pension expense. For the year ended June 30, 2019, Cleveland Utilities recognized pension expense of $1,236,959.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2020 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	$ 953,317	$ 88,861
Changes of assumption	104,579	0
Net difference between projected and actual earnings on pension plan investments	330,081	0
Contributions subsequent to the measurement date of October 1, 2019	1,443,041	0
Total	$ 2,831,018	$ 88,861

The amount shown above for "Contributions subsequent to the measurement date of October 1, 2019," 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:	
2021	$ 432,434
2022	333,154
2023	350,581
2024	182,947
2025	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, 2020, no contributions were payable to the plan.

TEACHERS LEGACY PENSION PLAN OF TCRS

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

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

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

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

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, 2020 to the Teacher Legacy Pension Plan were $2,274,144, which is 10.63 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, 2020, The Cleveland City Schools reported an asset of $6,604,306, for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, Cleveland City Schools' proportion was 0.642330 percent. The proportion measured as of June 30, 2018, was 0.613389 percent.

Pension expense. For the year ended June 30, 2020, Cleveland City Schools recognized pension expense of $970,615.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2020, 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	$ 321,547	$ 4,034,041
Change in assumptions	889,964	0
Net difference between projected and actual earnings on pension plan investments	0	1,886,977
Changes in proportion of Net Pension Liability (Asset)	214,005	18,414
Contributions subsequent to the measurement date of June 30, 2019	2,274,144	0
Total	$ 3,699,660	$ 5,939,432

Cleveland City Schools employer contributions of $2,274,144, 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, 2021. 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:	
2021	$ (1,258,299)
2022	(1,800,396)
2023	(824,170)
2024	(631,050)
2025	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, 2019, the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2019, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

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

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

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

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents Cleveland City Schools' proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what Cleveland City Schools' proportionate share of the net pension liability (asset) would be

TEACHERS LEGACY PENSION PLAN OF TCRS - (Cont.)

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)	$ 13,503,898	$ (6,604,306)	$ (22,599,824)

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, 2020, no payments were payable to the plan.

TEACHERS RETIREMENT PLAN OF TCRS

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

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

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

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

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined

TEACHERS RETIREMENT PLAN OF TCRS - (Cont.)

by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except for in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required contributions are not remitted. Employer contributions for the year ended June 30, 2020 to the Teacher Retirement Plan were $111,296, 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, 2020, The Cleveland City Schools reported an asset of $233,285, for its proportionate share of net pension asset. The net pension liability was measured as of June 30, 2018, and the total pension asset used to calculate the net pension asset was determined by an actuarial value as of that date. Cleveland City Schools' proportion of the net pension asset was based on Cleveland City Schools' share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2019, Cleveland City Schools' proportion was 0.413270 percent. The proportion measured as of June 30, 2018 was 0.417866 percent.

Pension expense. For the year ended June 30, 2020, Cleveland City Schools recognized pension expense of $72,816.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2020, 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	$ 9,673	$ 40,725
Net difference between projected and actual earnings on pension plan investments	0	9,863
Change in assumptions	8,106	0
Changes in proportion of net pension liability (Asset)	2,569	6,775
Contributions subsequent to the measurement date of June 30, 2019	111,296	0
Total	$ 131,644	$ 57,363

Cleveland City Schools employer contributions of $111,296, 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, 2021. 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:	
2021	$ (5,342)
2022	(6,851)
2023	(4,085)
2024	(2,674)
2025	(2,273)
Thereafter	(15,789)

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, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2019, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012, through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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

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

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

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

Sensitivity of the net pension liability (asset)to changes in the discount rate. The following presents Cleveland City Schools' proportionate share of the net pension liability (asset) calculated using the discount rate of 7.25 percent, as well as what Cleveland City Schools' proportionate share of the net pension liability (asset) would be

TEACHERS RETIREMENT PLAN OF TCRS - (Cont.)

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)	$ 73,914	$ (233,285)	$ (460,363)

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, 2020, 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	$ 4,485,645	$ 4,163,627
Net difference between projected and actual earnings on pension plan investments	0	3,253,280
Change in assumptions	2,820,842	0
Changes in proportion of net pension liability	216,574	25,189
Contributions subsequent to the measurement date	10,594,312	0
Total	$ 18,117,373	$ 7,442,096

Deferred outflows of resources related to 2020 contributions to pension plans subsequent to the measurement date (June 30, 2019 and October 1, 2019) will be recognized as a reduction of the net pension liability for the year ended June 30, 2021.

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:	
2021	$ 702,398
2022	(1,129,664)
2023	539,576
2024	(194,789)
2025	179,231
Thereafter	(15,789)

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

Note 16 - RETIREMENT COMMITMENTS - (Cont.)

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	$ 6,604,306	$ 0
Teachers Retirement Plan of TCRS	233,285	0
TCRS Pension Plan	0	17,124,450
CSA Pension Plan	0	7,035,704
	$ 6,837,591	$ 24,160,154

Pension expense related to all plans were as follows:

Teachers Legacy Pension Plan	$ 970,615
Teachers Retirement Plan of TCRS	72,816
TCRS Pension Plan	6,659,003
CSA Pension Plan	1,236,959
	$ 8,939,393

Note 17 - 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%		

Note 17 - POSTEMPLOYMENT BENEFITS - (Cont.)

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

Plan Membership. At July 1, 2019, plan membership consisted of the following:

Inactive employees currently receiving benefit payments	107
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	340
	447

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

Actuarial cost method	Entry age actuarial cost method
Salary increases	4.00%
Payroll growth	2.50%
Inflation	2.50%
Discount rate	2.21%
Healthcare cost trend rates	7.50% decreasing to an ultimate rate of 4.50% in 2025.
Mortality	RPH-2014 headcount weighted mortality table with projection scale MP-2019

Discount rate. The discount rate used to measure the OPEB liability was 2.21 percent. This rate reflects the Bond Buyer's 20 Bond Index.

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at June 30, 2019	$ 41,352,983
Changes for the year:	
Service cost	$ 1,265,001
Interest	1,231,461
Changes in Benefit Terms	0
Differences between expected and actual experience	(3,298,512)
Changes in assumptions and other inputs	5,689,737
Benefit payments	(878,586)
Net changes	$ 4,009,101
Balance at June 30, 2020	$ 45,362,084

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 (6.50% decreasing to 3.50%)	Current (7.50% decreasing to 4.50)	1% Increase (8.50% decreasing to 5.50%)
$ 36,316,711	$ 45,362,084	$ 57,802,446

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 (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
$ 54,899,593	$ 45,362,084	$ 37,844,118

Changes in assumptions. The discount rate was changed from 3.50% as of June 30, 2019, to 2.21% as of June 30, 2020. The healthcare cost trend rate was reset at 7.50% for 2020, grading down to an ultimate trend rate of 4.5% in 2025.

Opeb expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Opeb:

Opeb expense. For the fiscal year ended June 30, 2020, the plan had opeb expense of $2,786,497.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2020, 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	$ 2,994,782
Net difference between projected and actual earnings on opeb plan investments	0	0
Change in assumptions	5,923,105	0
Total	$ 5,923,105	$ 2,994,782

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:	
2021	$ 290,035
2022	290,035
2023	290,035
2024	290,035
2025	290,035
Thereafter	1,478,148

Payable to the opeb Plan. At June 30, 2020, there was no outstanding payable to the plan.

Note 17 - POSTEMPLOYMENT BENEFITS - (Cont.)

CLEVELAND UTILITIES - POSTEMPLOYEMENT BENEFIT PLAN

PLAN DESCRIPTION

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

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

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

Monthly premiums effective August 1, 2019, are as follows:

	Medical	Dental
Pre-65 Retiree	$ 659.72	$ 26.09
Pre-65 Retiree and Spouse	1,739.49	63.02
Post-65 Retiree	301.00	26.09
Post-65 Retiree and Spouse	602.00	63.02

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, 2019, plan membership consisted of the following:

Inactive plan members	107
Active plan members	201
	308

CLEVELAND UTILITIES - POSTEMPLOYEMENT 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, 2020, and the total opeb liability used to calculate net opeb liability was determined by an actuarial valuation as of July 1, 2019.

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

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll
Salary increases	4.00%
Payroll growth	2.50%
Inflation	2.50%
Investment rate of return	7.50%
Healthcare cost trend rates	9.00% initially, decreasing to an ultimate rate of 5.0%
Mortality	RP2000 fully generational with scale BB

Changes in assumptions. The discount rate changed from 7.30% as of June 30, 2019, to 7.00% as of June 30, 2020.

Discount rate. The discount rate used to measure the total opeb liability was 7.00%. The Board has not adopted a formal written funding policy. A contribution of $684,503, was made during the fiscal year ended June 30, 2020. Future contributions at the Actuarial Determined Contribution (including direct benefit payments), are expected to generate a level funding that cash flow projections indicate will meet the funding requirements. This assumption will be reviewed as of the next measurement date and modified as appropriate.

Changes in the Net Opeb Liability:

	Actuarial Accrued Liability (a)	Plan Assets (b)	Unfunded Actuarial Accrued Liability (a) - (b)
Balance at June 30, 2019	$ 16,675,728	$ 1,089,222	$ 15,586,506
Changes for the year:			
Normal	$ 228,621	$ 0	$ 228,621
Interest	1,038,874	0	1,038,874
Difference between expected and actual experience	(1,355,935)	(30,669)	(1,325,266)
Contributions - employer	0	1,361,034	(1,361,034)
Net Investment income	0	79,512	(79,512)
Changes in assumptions	(375,515)	0	(375,515)
Benefit payments	(676,531)	(676,531)	0
Administrative expenses	0	0	0
Net changes	$ (1,140,486)	$ 733,346	$ (1,873,832)
Balance at June 30, 2020	$ 15,535,242	$ 1,822,568	$ 13,712,674

CLEVELAND UTILITIES - POSTEMPLOYEMENT 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 (6.50% decreasing to 3.50%)	Current (7.50% decreasing to 4.50%)	1% Increase (8.50% decreasing to 5.50%)
$ 11,607,643	$ 13,712,674	$ 16,369,797

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 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
$ 16,041,265	$ 13,712,674	$ 11,816,981

Opeb expense. For the year ended June 30, 2020, Cleveland Utilities recognized opeb expense of $969,158.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2020, 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	$ 2,315,579
Net difference between projected and actual earnings on opeb plan investments	32,333	0
Change in assumptions	1,172,736	330,016
Total	$ 1,205,069	$ 2,645,595

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:	
2021	$ (249,493)
2022	(249,493)
2023	(194,609)
2024	(144,292)
2025	(168,570)
Thereafter	(434,069)

Payable to the opeb plan. At June 30, 2020, 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.

Note 17 - POSTEMPLOYMENT BENEFITS (Cont.)

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

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

Employees covered by benefit terms. At July 1, 2019, 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	31
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	492
	523

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 $336,345 to the TGOP for OPEB benefits as they came due.

Total Opeb Liability

Actuarial assumptions. The collective total opeb liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.20%
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4 percent.
Healthcare cost trend rates	6.03% for pre-65 in 2019, decreasing annually over a 10 year period to an ultimate rate of 4.50%. 5.20% for post-65 in 2019, decreasing annually over a 4 year period to an ultimate rate of 4.50%.
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, 2019, valuations were the same a as those employed in the July 1, 2018 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 3.51 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, 2018	$ 9,748,944
Changes for the year:	
Service cost	$ 696,490
Interest	368,736
Changes of benefit terms	(299,602)
Differences between expected and actual experience	1,283,526
Changes in assumptions and other inputs	(766,891)
Benefit payments	(523,362)
Net changes	$ 758,897
Balances at June 30, 2019	$ 10,507,841
Nonemployer contributing entities proportionate share of the collective total OPEB liability	$ 2,420,932
Employer's proportionate share of the collective total opeb liability	$ 8,086,909
Employer's proportionate share of the collective total opeb liability	76.96%

The Cleveland City School System has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. The School's proportionate share of the collective total opeb liability was based on a projection of the employers long-term share of benefit payments to the opeb plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed -.28% from the prior measurement date. The Cleveland City School System recognized $142,671, in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for School retirees.

Changes in assumptions. The discount rate was changed from 3.62% as of the beginning of the measurement period to 3.51% as of June 30, 2019. This change in assumption decreased the total opeb liability.

Note 17 - POSTEMPLOYMENT BENEFITS (Cont.)

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 or 1 percentage point higher than the current discount rate.

	1% Decrease 2.51%	Current Discount Rate 3.51%	1% Increase 4.51%
Proportionate share of collective opeb liability	$ 8,765,955	$ 8,086,909	$ 7,446,848

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

	1% Decrease (5.03%/4.20% decreasing to 3.50%)	Current (6.03%/5.20% decreasing to 4.50%)	1% Increase (7.03%/6.20% decreasing to 5.50%)
Proportionate share of collective total opeb liability	$ 7,088,094	$ 8,086,909	$ 9,280,010

Opeb expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Opeb:

Opeb expense. For the fiscal year ended June 30, 2020, the Cleveland City School System recognized opeb expense of $530,507.

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	$ 887,116	$ 1,983,780
Changes in assumptions	361,078	843,002
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	183,732
Employer payments subsequent to the measurement date	336,345	0
Total	$ 1,584,539	$ 3,010,514

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

Year ended June 30:	
2020	$ (201,394)
2021	(201,394)
2022	(201,394)
2023	(201,394)
2024	(201,394)
Thereafter	(755,350)

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

Note 17 - POSTEMPLOYMENT BENEFITS (Cont.)

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, 2019, 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	116
Inactive employees entitled to but not yet receiving benefit payments	47
Active employees	386
	549

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, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.20%
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, 2019, 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 3.51 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, 2018	$ 1,265,327
Changes for the year:	
Service cost	$ 21,979
Interest	45,454
Changes of benefit terms	0
Differences between expected and actual experience	145,016
Changes in assumptions	20,174
Benefit payments	(63,886)
Net changes	$ 168,737
Balances at June 30, 2019	$ 1,434,064
Nonemployer contributing entities proportionate share of the collective total Opeb liability	$ 1,434,064
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 $56,725 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for retired employees.

Changes in assumptions. The discount rate was changed from 3.62% as of the beginning of the measurement period to 3.51% as of June 30, 2019. This change in assumption decreased the total opeb liability.

Opeb Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Opeb:

Opeb Expense. For the fiscal year ended June 30, 2019, the Cleveland City School System recognized opeb expense of $56,725.

Note 17 - POSTEMPLOYMENT BENEFITS (Cont.)

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	$ 887,116	$ 7,294,141
Net difference between projected and actual earnings on opeb plan investments	32,333	0
Change in assumptions	7,456,919	1,173,018
Changes in proportion of net opeb liability	0	183,732
Contributions subsequent to the measurement date	336,345	0
Total	$ 8,712,713	$ 8,650,891

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:	
2021	$ (160,852)
2022	(160,852)
2023	(105,968)
2024	(55,651)
2025	(79,929)
Thereafter	288,729

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	$ 45,362,084
Cleveland Utilities Plan	13,712,674
City Schools TGOP Plan	8,086,909
	$ 67,161,667

Opeb expense related to all plans were as follows:

City Plan	$ 2,786,497
Cleveland Utilities Plan	969,158
City Schools TGOP Plan	530,507
City Schools TNP Plan	56,725
	$ 4,342,887

In addition the City Schools TGOP plan and TNP plan recognized revenue in the amount of $101,549 and $56,725 respectively.

Note 18 - PRIOR PERIOD ADJUSTMENT

The School Fund reported an adjustment of $94,879 to reflect the beginning balance from June 30, 2019, for the hybrid retirement stabilization fund. The fund was established in 2019, and the payment into the fund was expensed as part of retirement.

Capital assets reported on the Statement of Net Position for the Governmental Activities was overstated by $5,946,075, on the prior year statement. This adjustment reduced beginning capital assets and net investment in capital assets.

Note 19 - SUBSEQUENT EVENTS

On November 10, 2020, the City of Cleveland on behalf of the Water and Electric Divisions of Cleveland Utilities, issued debt with a par value of $22,425,000. The bonds will provide $6,000,000 in new loan proceeds and currently refund existing debt of $19,522,500. The bonds are at a fixed rate of 2.0 to 5.0 percent and will mature December 1, 2040. The bonds and notes were currently refunded to reduce the total debt service payments over 20 years by $1,399,420. The economic gain (difference between the present value of the debt service payments on the old and new debt) is $1,221,609.

Also on November 10, 2020, the City of Cleveland issued debt in the principal amount of $27,450,000, to currently refund debt with an outstanding balance of $30,423,323. The bonds are at a fixed rate of 2.0 to 5.0 percent and will mature December 1, 2037. The debt was currently refunded to reduce the total debt service over 17 years by $2,316,251. The economic gain (difference between the present value of the debt service payments on the old and new debt) is $1,998,454.

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 BOARD OF ADJUSTMENTS AND APPEALS

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

CLEVELAND HOUSING AUTHORITY

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

ECONOMIC DEVELOPMENT COUNCIL

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

FLETCHER PARK ADVISORY BOARD

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

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

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

HEALTH & EDUCATION FACILITIES BOARD

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

HISTORIC PRESERVATION COMMISSION

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

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

HOUSING ADJUSTMENT AND APPEALS

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

BRADLEY/CLEVELAND INDUSTRIAL DEVELOPMENT BOARD

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

JOHNSTON PARK ADVISORY BOARD

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

LIBRARY BOARD

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

PARKS ADVISORY COMMISSION

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

PLANNING COMMISSION

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

BOARD OF PLUMBING EXAMINERS

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

STORMWATER REGULATIONS BOARD

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

TREE BOARD

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

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

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

UTILITY BOARD

The duties and powers of the Cleveland Utility Board are:

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

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

VACANT PROPERTY REVIEW BOARD

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

BOARD OF ZONING APPEALS

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

General Fund

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

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

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

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

- Legislative and Judicial
- Administration
- Cleveland Regional Jetport
- Human Resources
- Finance
- Information Technology
- Development and Engineering Services
  - Code Enforcement Division
- Police Department
  - Animal Control
- Fire Department
- Public Works Department:
  - Operations Division
  - Street Lighting and Signals
  - Fleet Management
  - Forestry & Landscape Division
- 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

	FY2020 ACTUAL BUDGET	FY2021 ORIGINAL BUDGET	FY2021 AMENDED BUDGETED	FY2022 REQUESTED BUDGET	FY2022 PROPOSED BUDGET	% OF TOTAL
Revenues and Other						
Financial Resources						
Local Taxes	$42,066,300	$41,700,000	$41,775,000	$43,380,000	$43,380,000	78.8%
Licenses and Permits	$1,192,696	$1,283,300	$1,298,300	$1,430,000	$1,430,000	2.6%
Intergovernmental Revenues	$5,476,523	$5,137,800	$5,205,200	$5,235,500	$5,235,500	9.5%
Charges for Services	$1,008,561	$1,035,600	$1,160,660	$1,013,600	$1,013,600	1.8%
Fines and Forfeitures	$488,475	$637,700	$450,400	$519,500	$519,500	0.9%
Interest (Investment) Income	$199,695	$225,000	$30,000	$0	$0	0.0%
Miscellaneous Revenues	$148,128	$46,500	$889,244	$50,500	$120,400	0.2%
Public Enterprise	$218,422	$303,500	$303,500	$303,500	$303,500	0.6%
Transfer from Other Funds	$2,864,395	$2,923,806	$2,923,806	$3,034,767	$3,034,767	5.5%
Total Revenues and Other						
Financial Resources	**$53,663,195**	**$53,293,206**	**$54,036,110**	**$54,967,367**	**$55,037,267**	**100.0%**
Expenditures and Other						
Financing Uses						
Legislative and Judicial	$568,034	$465,230	$465,233	$510,700	$458,800	0.8%
Administration	$786,005	$858,100	$832,379	$759,025	$695,215	1.3%
Finance	$1,071,371	$1,311,250	$1,198,050	$1,334,900	$1,365,360	2.5%
Information Technology	$861,582	$921,000	$921,000	$966,700	$940,620	1.7%
Code Enforcement Division	$235,452	$259,200	$259,200	$298,000	$261,430	0.5%
Development and Engineering Services	$1,559,693	$1,644,400	$1,649,100	$1,978,600	$1,782,650	3.3%
Police Department	$10,670,138	$11,696,680	$11,915,329	$12,038,230	$12,007,520	22.0%
Fire Department	$10,206,069	$10,890,900	$10,919,808	$11,428,836	$11,300,024	20.7%
Public Works Department :						
Operations Division	$2,132,826	$2,661,150	$2,677,280	$2,542,525	$2,551,135	4.7%
Street Lighting and Signals	$1,408,641	$1,623,500	$1,623,500	$2,781,577	$1,765,000	3.2%
Fleet Management	$731,280	$738,200	$738,200	$690,315	$697,010	1.3%
Cleveland Regional Jetport	$224,449	$265,050	$321,050	$335,825	$329,875	0.6%
Animal Control	$523,006	$595,810	$596,941	$598,450	$599,080	1.1%
Human Resources	$354,368	$412,769	$422,494	$494,850	$457,680	0.8%
Forestry and Landscape Division	$782,332	$805,600	$828,336	$855,138	$852,800	1.6%
Parks and Recreation :						
Administration and Maintenance	$1,121,497	$1,152,050	$1,216,292	$1,328,525	$1,333,805	2.4%
College Hill Recreation Center	$420,307	$460,600	$460,600	$448,400	$443,620	0.8%
Cleveland Community Center	$365,171	$422,400	$422,400	$406,950	$403,380	0.7%
Tinsley Park	$243,676	$368,500	$318,500	$387,100	$384,100	0.7%
Parks and Recreation Leases	$24,879	$0	$0	$0	$0	0.0%
Grants and Other Agency Support	$1,306,305	$1,358,900	$1,363,900	$1,347,500	$1,367,200	2.5%
Transfers to Other Funds	$14,092,501	$14,340,325	$14,858,925	$14,031,900	$14,519,700	26.6%
Total Expenditures and						
Other Financing Uses	**$49,689,582**	**$53,251,614**	**$54,008,517**	**$55,564,046**	**$54,516,004**	**100.0%**
Increase (Decrease) in Fund Balance	**$ 3,973,613**	**$ 41,592**	**$ 27,593**	**$ (596,679)**	**$ 521,263**	
Fund Balance at Beginning of FY	**$ 16,878,360**	**$ 20,851,973**	**$ 20,851,973**	**$ 20,879,566**	**$ 20,879,566**	
Fund Balance at End of FY	**$ 20,851,973**	**$ 20,893,565**	**$ 20,879,566**	**$ 20,282,887**	**$ 21,400,829**	

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 FY2022 are projected to increase 1.85% above FY2021 revenues.

While the local economy has shown signs of improvement, the full impact of the Coronavirus outbreak on the local economy is not determined. For FY2022, property taxes are projected to grow $650,000 which is an estimated 2.5% increase. The property tax rate will be adopted once the certified tax rate is set by the state. The monthly sanitation fee will increase to $8.95. 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 and intergovernmental revenues are both projected to increase slightly.

The City has budgeted to use none of the General Fund balance in FY2022 for general operations.

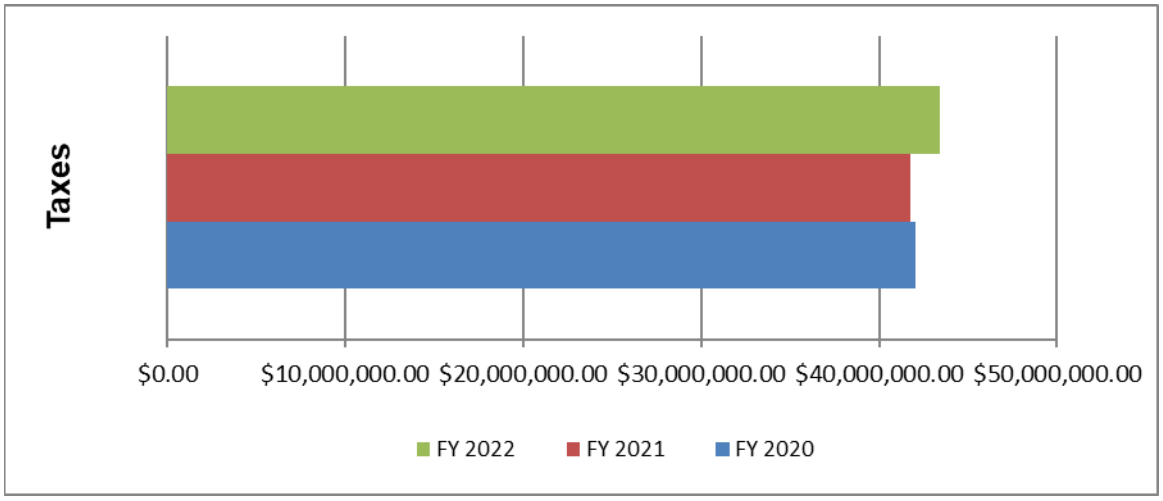
Local Taxes:

The City Council will adopt a new tax rate once the certified rate is set by the state in July. Property tax is the largest source of revenue in the General Fund. At $27,155,000 it represents 49.3% of total General Fund revenues.

The Local Option Sales Tax is projected to slightly increase in FY2022. This is the second largest revenue source in the General Fund at $11,200,000, representing 20.3% of total General Fund revenues.

Local Taxes represent $43,380,000 of the $55,037,267 General Fund revenues, or 78.8%. Combined, the Property Tax and Local Option Sales Tax represent 69.3% of the total General Fund.

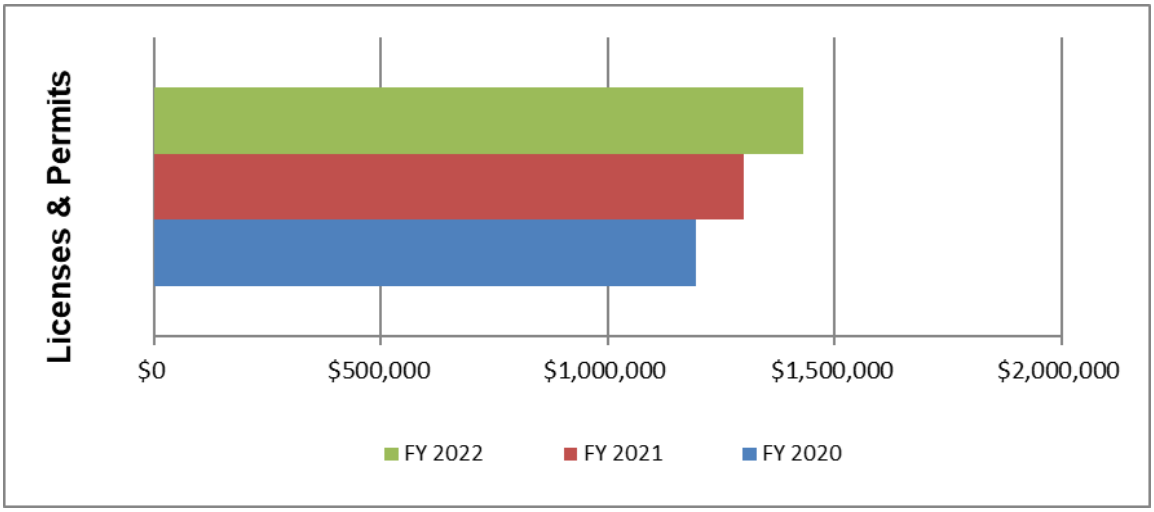
			FY 2020	FY 2021	% (+/-)	FY 2022	% (+/-)
Acct #		**Taxes**					
31110/11		Property Tax	$26,432,409	$26,275,000	-0.6%	$26,925,000	2.5%
31310		Interest & Penalty on Tax	203,601	225,000	10.5%	230,000	2.2%
31510/11		In Lieu of Tax	459,491	1,000,000	117.6%	1,100,000	10.0%
31610		Local Sales Tax	11,160,199	10,400,000	-6.8%	11,200,000	7.7%
31710		Wholesale Beer Tax	1,502,653	1,550,000	3.2%	1,550,000	0.0%
31820		Gross Receipts Tax	1,426,622	1,350,000	-5.4%	1,425,000	5.6%
31910		Franchise Tax	881,325	975,000	10.6%	950,000	-2.6%
		Total Taxes	**$42,066,300**	**$41,775,000**	**-0.7%**	**$43,380,000**	**3.8%**



Licenses and Permits:

Licenses and Permits are projected to increase by 10.1% due to an increase in building permit fees. At $1,430,000 Licenses and Permits represent 2.6% of total General Fund revenues.

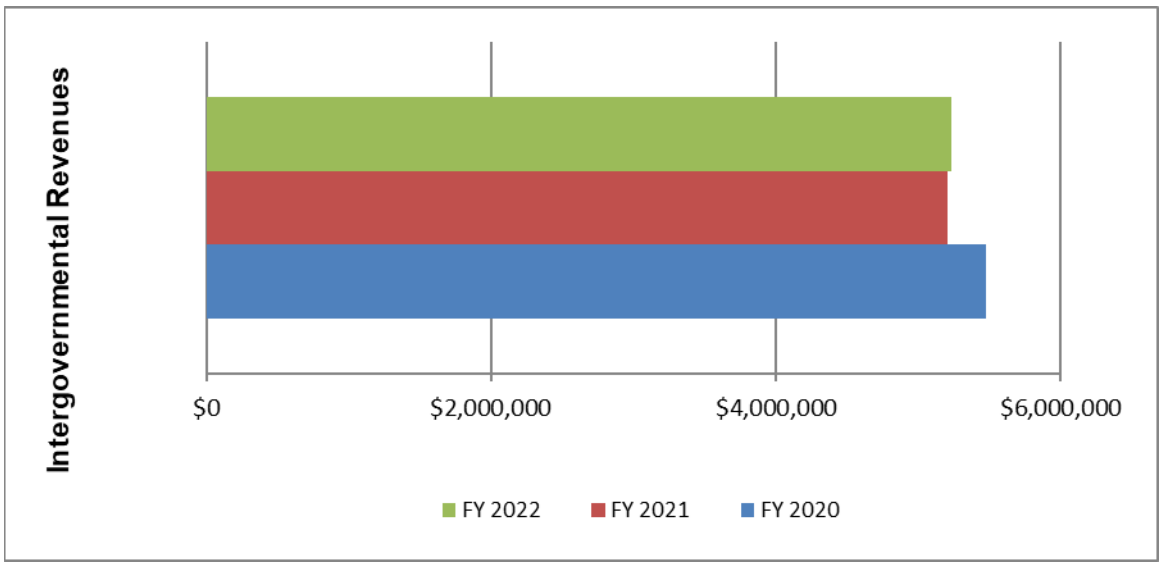
			FY 2020	FY 2021	% (+/-)	FY 2022	% (+/-)
		Licenses & Permits					
32210		Beer Licenses	$4,050	$4,000	-1.2%	$4,000	0.0%
32211		Beer Renewal Fee	15,475	15,500	0.2%	15,500	0.0%
32221		Liquor License Renewal	27,405	44,000	60.6%	40,000	-9.1%
32222		Wine Inspection Fee	427,703	625,000	46.1%	650,000	4.0%
32610		Building Permits	459,465	325,000	-29.3%	425,000	30.8%
32620		Electrical Permits	6,776	27,500	305.8%	25,000	-9.1%
32622		Electrical Licenses	16,166	18,000	11.3%	18,000	0.0%
32625		Mechanical Permits	21,990	23,000	4.6%	23,000	0.0%
32626		Mechanical Licenses	8,925	8,500	-4.8%	9,000	5.9%
32630		Plumbing Permits	48,867	47,500	-2.8%	49,000	3.2%
32632		Plumbing Licenses	8,981	10,000	11.3%	10,000	0.0%
32640		Natural Gas Permits	4,920	5,000	1.6%	5,000	0.0%
32650		Street Cut Permits	57,343	75,000	30.8%	75,000	0.0%
32660		Rezoning Fee	75	0	-100.0%	0	N/A
32661		PUD Rezoning Fee	9,600	7,000	-27.1%	8,000	14.3%
32662		Zoning Appeal Fee	2,700	4,000	48.1%	3,000	-25.0%
32663		Zoning Letter Fee	954	1,200	25.8%	1,200	0.0%
32664		Minor Encroachment Fee	100	500	400.0%	500	0.0%
32665		Certificate of Appropriateness	585	1,000	70.9%	1,000	0.0%
32690		Recr. Permits/Maint. Fee	3,482	9,000	158.5%	9,000	0.0%
32691		Plat Review Fee	3,785	4,800	26.8%	4,500	-6.3%
32692		Plans Review Fee	48,605	30,000	-38.3%	40,000	33.3%
32693		Certificate of Occupancy	12,875	10,000	-22.3%	12,000	20.0%
32694		Alley/Street Abandonment	150	300	100.0%	300	0.0%
32991		Wrecker Permit Fees	1,450	1,800	24.1%	1,500	-16.7%
32992		Taxicab Driver Fees	269	700	160.2%	500	-28.6%
		Total	**$1,192,696**	**$1,298,300**	**8.9%**	**$1,430,000**	**10.1%**



Intergovernmental Revenues:

Intergovernmental Revenues are projected to increase. The State sales 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 $5,235,500 this revenue source is 9.51% of the total General Fund.

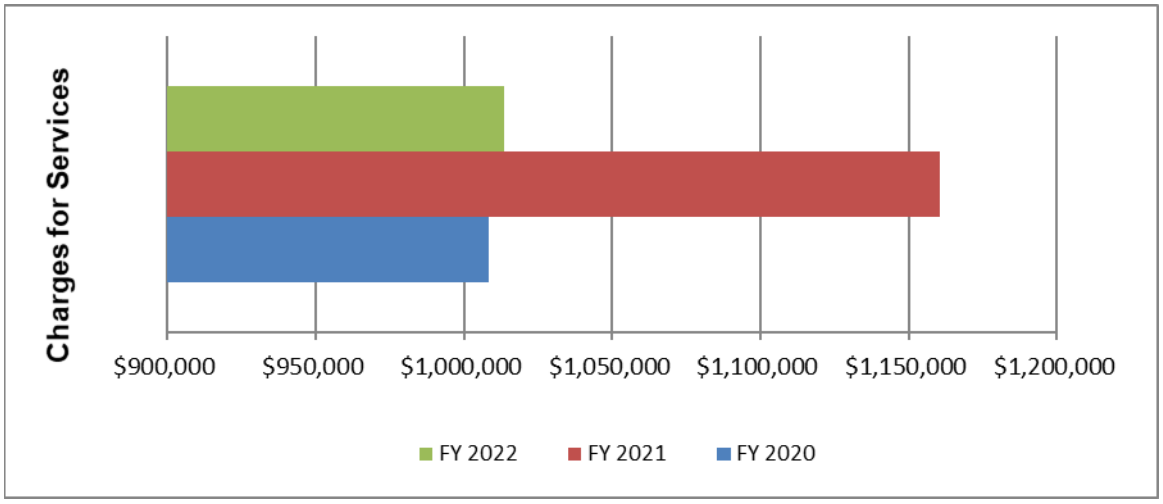
			FY 2020	FY 2021	% (+/-)	FY 2022	% (+/-)
		Intergovernmental					
33200		Federal Grant-Prot. Vests	$7,293	$0	-100.0%	$0	N/A
33410		Police Training Supp.	71,200	84,000	18.0%	84,000	0.0%
33411		Fire Training Supplement	78,400	82,400	5.1%	60,000	-27.2%
33412		State-Highway Safety Grant	9,569	45,000	370.3%	0	-100.0%
33413		State-Child Safety Grant	4,598	0	-100.0%	0	N/A
33510		State Sales Tax	3,816,634	3,750,000	-1.7%	3,950,000	5.3%
33520		State Income Tax	309,247	125,000	-59.6%	0	-100.0%
33530		State Beer Tax	19,339	22,500	16.3%	20,000	-11.1%
33540		State Mixed Drink Tax	133,797	145,000	8.4%	145,000	0.0%
33552		State Gas Inspection Tax	81,963	91,300	11.4%	91,500	0.2%
33553		State Sports Tax	0	0	N/A	10,000	N/A
33559		State Hwy Maintenance	157,354	175,000	11.2%	175,000	0.0%
33591		TVA-In Lieu of Taxes	508,544	500,000	-1.7%	500,000	0.0%
33593		State Excise Tax	278,585	185,000	-33.6%	200,000	8.1%
		Total	**$5,476,523**	**$5,205,200**	**-5.0%**	**$5,235,500**	**0.6%**



Charges for Services:

Charges for Services are projected to decrease by 12.7% to $1,013,600. This revenue source represents 1.8% of total General Fund revenues.

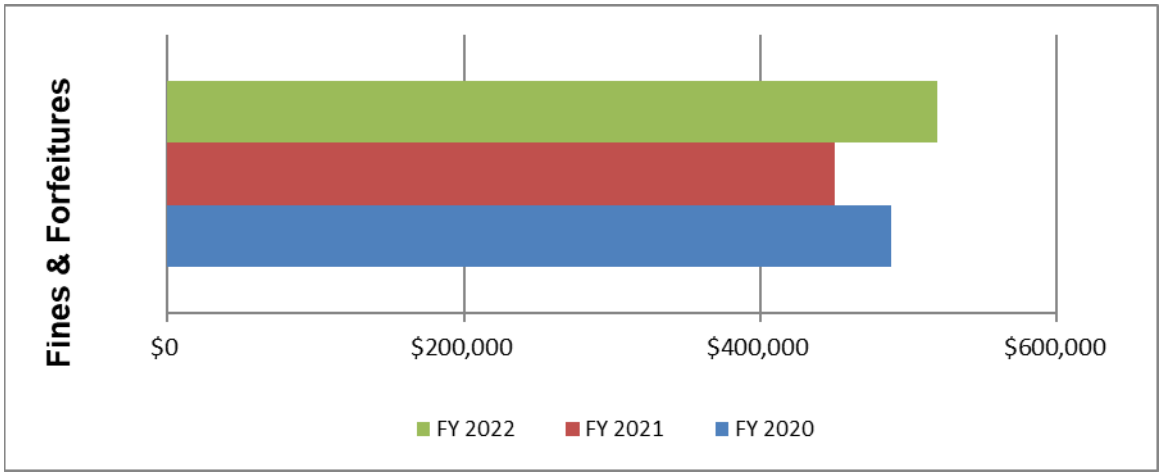
		FY 2020	FY 2021	% (+/-)	FY 2022	% (+/-)
	Charges for services					
34211	CHA Police Protection	$50,000	$50,000	0.0%	$50,000	0.0%
34221	Fire Inspection Fees	2,100	1,000	-52.4%	2,000	100.0%
34241	Police Accident Reports	13,610	7,500	-44.9%	8,500	13.3%
34260	Police Dept-Cont Svcs	83,578	150,000	79.5%	0	-100.0%
34262	CBC ECD 911-Contracted Svcs	125,598	145,000	15.4%	150,100	3.5%
34316	Jetport Maintenance	15,000	0	-100.0%	0	N/A
34330	Fleet Chgs for Svs-City	87,259	110,000	26.1%	110,000	0.0%
34331	Fleet Chgs for Svs-O/S Agencies	71,996	75,000	4.2%	75,000	0.0%
34351	PW Services - Stormwater	105,000	105,000	0.0%	105,000	0.0%
34352	GIS Services - Stormwater	30,000	30,000	0.0%	30,000	0.0%
34353	GIS Services - 911 Center	6,000	6,000	0.0%	6,000	0.0%
34354	ACCTG Svs - 911 Center	27,000	0	-100.0%	0	N/A
34510	Animal Control-Sale/BD Fees	38,290	48,500	26.7%	45,000	-7.2%
34721-43	Tinsley Park	13,945	29,000	108.0%	25,000	-13.8%
34744	Cleveland Comm Center	3,399	17,000	400.1%	15,000	-11.8%
34745-91	College Hill Recreation Center	66,167	26,600	-59.8%	17,000	-36.1%
34747	Rec Program Fee	0	0	N/A	25,000	N/A
34799	Parks & Rec-Misc	0	10,060	N/A	0	-100.0%
34912	SRO-City Schools	269,619	350,000	29.8%	350,000	0.0%
	Total	**$1,008,561**	**$1,160,660**	**15.1%**	**$1,013,600**	**-12.7%**



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 $519,500, this revenue source is 0.9% of total General Fund revenues.

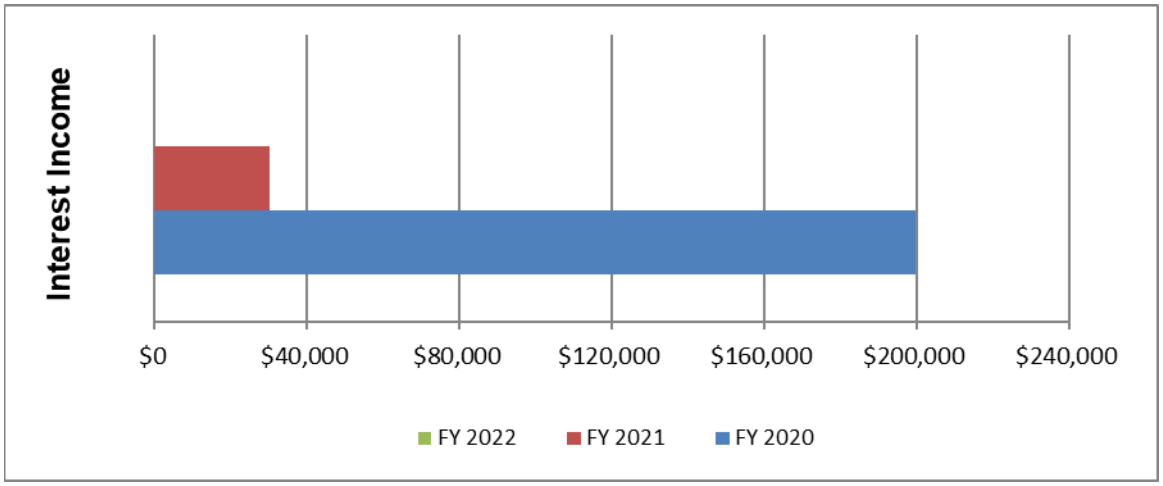
		FY 2020	FY 2021	% (+/-)	FY 2022	% (+/-)
	Fines & Forfeitures					
35110	Traffic Tickets	$296,829	$225,000	-24.2%	$300,000	33.3%
35111	Parking Tickets	13,915	12,500	-10.2%	10,000	-20.0%
35112	Animal Shelter	1,825	1,500	-17.8%	1,500	0.0%
35113	Code Enforcement Fines	1,750	7,500	328.6%	2,500	-66.7%
35115	Garnishments	1,618	0	-100.0%	0	N/A
35116	Court Clerk Fees	1,100	5,200	372.7%	7,000	34.6%
35140	Bradley Co.-Drug Fines	18,492	21,000	13.6%	21,000	0.0%
35160	Sessions Court	47,432	55,000	16.0%	55,000	0.0%
35161	Circuit Court	9,391	15,000	59.7%	15,000	0.0%
35162	Officers-Sessions	74,460	84,000	12.8%	84,000	0.0%
35163	Officers-Circuit	6,512	7,500	15.2%	7,500	0.0%
35164	State Refunds	4,800	6,000	25.0%	6,000	0.0%
35166	Sex Offender Registry	10,351	10,200	-1.5%	10,000	-2.0%
		$488,475	**$450,400**	**-7.8%**	**$519,500**	**15.3%**



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 January 1, 2021, 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.

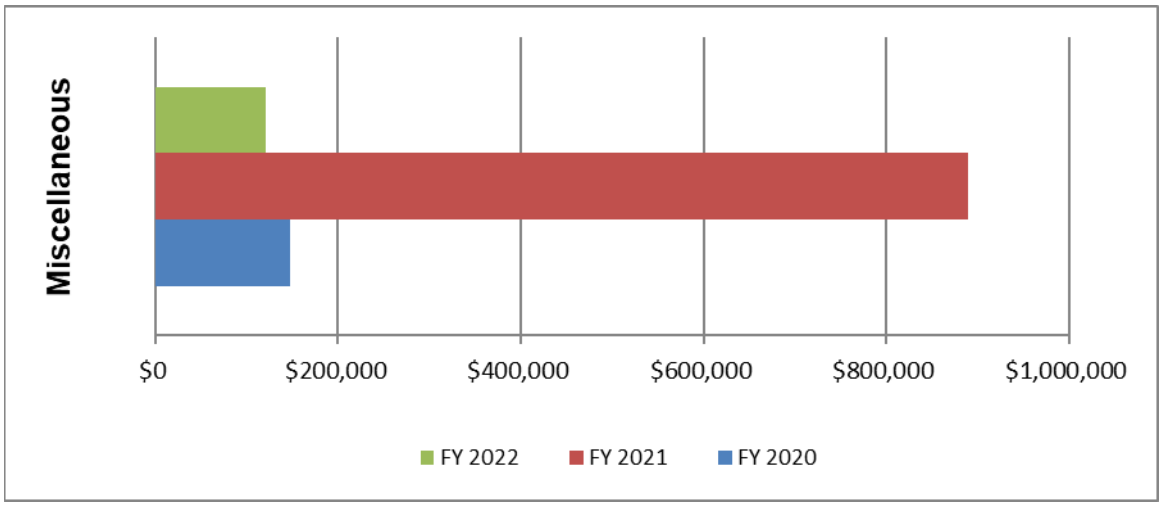
			FY 2020	FY 2021	% (+/-)	FY 2022	% (+/-)
		Interest Income					
36110-11		Interest Income	$199,695	$30,000	-85.0%	$0	-100.0%
			$199,695	**$30,000**	**-85.0%**	**$0**	**-100.0%**



Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease $768,844 as a result of one-time funding of Cares Act and Emergency Relief funds received in FY2021. 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.

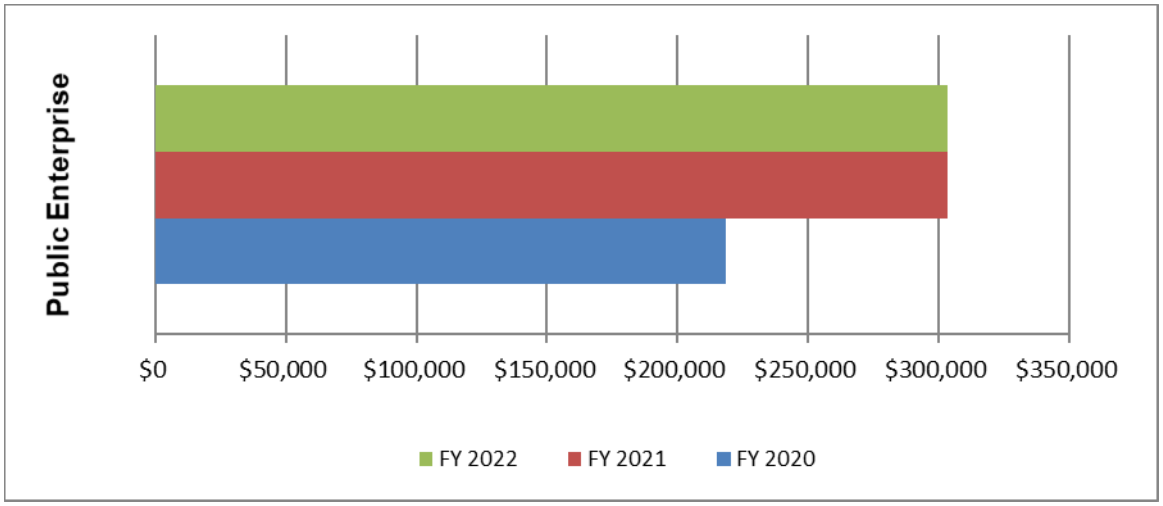
		FY 2020	FY 2021	% (+/-)	FY 2022	% (+/-)
	Miscellaneous					
36310	Sale of Land - Surplus	5,500	0	-100.0%	0	N/A
36511	Sale of Maps-Engr.	575	0	-100.0%	0	N/A
36514	Sale of Scrap Metal	2,382	0	-100.0%	0	N/A
36704	Donation-Memorial Trees	8,340	10,090	21.0%	0	-100.0%
36706	Old Timers Banquet Revenue	0	3,000	N/A	3,000	0.0%
36710	Sign/Decal Reimbursement	2,613	3,000	14.8%	2,500	-16.7%
36712	Donations-Fire Dept	3,868	0	-100.0%	0	N/A
36720	TML Safety Grant-Matching	2,996	2,000	-33.2%	4,000	100.0%
36721	TML Package Bonus	5,000	5,000	0.0%	5,000	0.0%
36722	TML Driver Safety Grant	5,000	5,000	0.0%	5,000	0.0%
36723	TML Property Conservation Grant	2,498	0	-100.0%	0	N/A
36725	Greenway Benches/Pavilion Rental	3,785	5,000	32.1%	5,000	0.0%
36726	Donations: Greenway Benches	2,300	8,950	289.1%	0	-100.0%
36727	CPD: Youth Police Academy	80	0	-100.0%	0	N/A
36728	Misc. Insurance Revenue	0	11,248	N/A	0	-100.0%
36729	CPD: Basic SWAT Class	0	6,000	N/A	0	-100.0%
36731	Animal Control Donations	538	0	-100.0%	0	N/A
36732	Animal Control Sponser Adoptions	3,362	3,131	-6.9%	0	-100.0%
36980	TML Reimb.-Police Vehicle	7,000	0	-100.0%	0	N/A
36982	Fire Misc/Reports	182	0	-100.0%	0	N/A
36983	TML-Reimb. for Property Damage	34,666	0	-100.0%	0	N/A
36984	TML-Work Comp Salary Reimb	2,547	0	-100.0%	0	N/A
36990	Miscellaneous Revenue	0	807,118	N/A	79,900	-90.1%
36994	Temp Coll - Business Tax	2,500	0	-100.0%	0	N/A
36995	Temporary Collection Account	824	0	-100.0%	0	N/A
36996	Misc. Seized/Confiscated Funds	2,715	0	-100.0%	0	N/A
36997	Sundry Income	48,857	19,707	-59.7%	16,000	-18.8%
	Total	**$148,128**	**$889,244**	**500.3%**	**$120,400**	**-86.5%**



Public Enterprise:

Public Enterprise Revenues are generated by the Cleveland Regional Jetport. These revenues are estimated to remain the same in FY2022. The largest increase in revenue comes from ground leases for private hangars and community hangars.

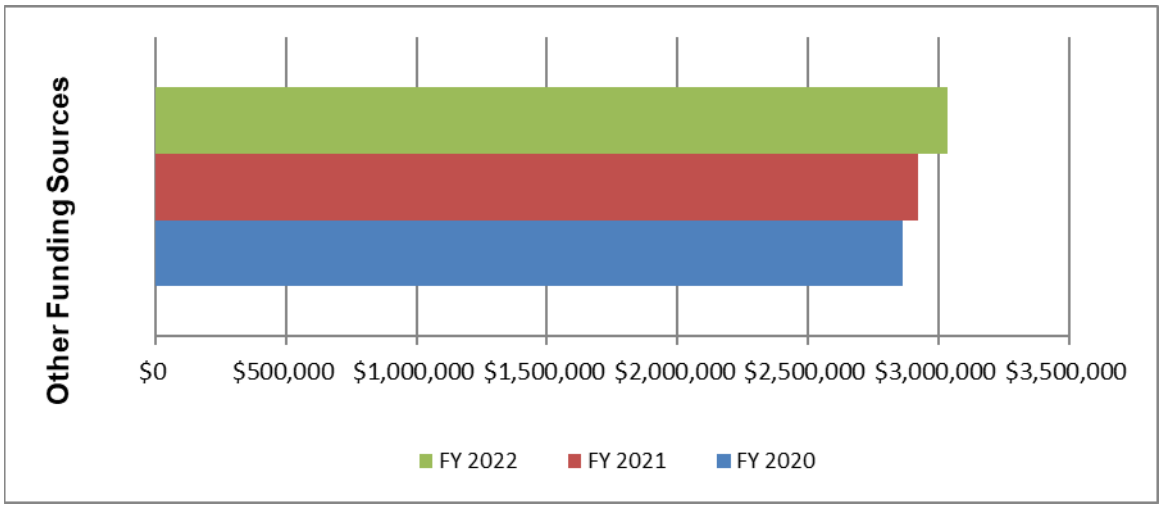
			FY 2020	FY 2021	% (+/-)	FY 2022	% (+/-)
		Public Enterprise					
37514		Jetport - Ground/Land Lease	114,330	153,000	33.8%	153,000	0.0%
37516		Jetport - T-Hangar Rent	33,425	35,000	4.7%	35,000	0.0%
37517		Jetport - Terminal Bldg Rental	5,067	7,000	38.1%	7,000	0.0%
37519		Jetport - Community Hangar	24,500	24,000	-2.0%	24,000	0.0%
37520		Donations - Terminal Building	0	17,500	N/A	17,500	0.0%
37522		Jetport - Video Advertisement	0	5,000	N/A	5,000	0.0%
37524		Jetport - Special Events	1,750	0	-100.0%	0	N/A
37526		Fuel Flowage Fee	23,289	35,000	50.3%	35,000	0.0%
37527		Variable Rent-CFM	16,061	27,000	68.1%	27,000	0.0%
			$218,422	**$303,500**	**39.0%**	**$303,500**	**0.0%**



Other Funding Sources:

Payments received as a transfer from Cleveland Utilities include $251,016 for In-Lieu of Tax – Water and $235,344 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 $2,548,407 from Cleveland Utilities Electric Division which represents the amount of property tax the Electric Division would pay if they were a privately-owned company. No transfer of profits is made from Cleveland Utilities to the General Fund, as is done in some other states. This revenue source is 5.5% of the total General Fund revenues.

	FY 2020	FY 2021	% (+/-)	FY 2022	% (+/-)
Other Funding Sources					
Transfer from CU - Water	$239,554	$246,094	2.7%	$251,016	2.0%
Transfer from CU - Wastewater	223,549	228,489	2.2%	235,344	3.0%
Transfer from CU - Electric	2,401,292	2,449,223	2.0%	2,548,407	4.0%
Transfer from CIP	0	0	N/A	0	N/A
Transfer from Greenway	0	0	N/A	0	N/A
Capital Lease Issued	0	0	N/A	0	N/A
	$2,864,395	**$2,923,806**	**2.1%**	**$3,034,767**	**3.8%**



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110	General Fund							
3A	Taxes							
110	31110	PT-Curr	.00	-25,850,000.00	-26,500,000.00	-26,500,000.00	-26,500,000.00	-26,500,000.00
110	31120	PT-UT-Curr	.00	-425,000.00	-425,000.00	-425,000.00	-425,000.00	-425,000.00
110	31310	P&I	.00	-225,000.00	-230,000.00	-230,000.00	-230,000.00	-230,000.00
110	31510	In Lieu TX	.00	-1,000,000.00	-1,100,000.00	-1,100,000.00	-1,100,000.00	-1,100,000.00
110	31610	Local ST	.00	-10,400,000.00	-11,200,000.00	-11,200,000.00	-11,200,000.00	-11,200,000.00
110	31710	Beer Tx	.00	-1,550,000.00	-1,550,000.00	-1,550,000.00	-1,550,000.00	-1,550,000.00
110	31820	Ste-BT	.00	-1,350,000.00	-1,425,000.00	-1,425,000.00	-1,425,000.00	-1,425,000.00
110	31910	Fra Tx-Gas	.00	-450,000.00	-425,000.00	-425,000.00	-425,000.00	-425,000.00
110	31911	Fra Tx-Cab	.00	-525,000.00	-525,000.00	-525,000.00	-525,000.00	-525,000.00
TOTAL Taxes			.00	-41,775,000.00	-43,380,000.00	-43,380,000.00	-43,380,000.00	-43,380,000.00
3B	Licenses & permits							
110	32210	Beer Lic	.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00
110	32211	Beer Fees	.00	-15,500.00	-15,500.00	-15,500.00	-15,500.00	-15,500.00
110	32221	Liquor Fee	.00	-44,000.00	-40,000.00	-40,000.00	-40,000.00	-40,000.00
110	32222	Alcoh Fees	.00	-625,000.00	-650,000.00	-650,000.00	-650,000.00	-650,000.00
110	32610	Bldg Perm	.00	-325,000.00	-425,000.00	-425,000.00	-425,000.00	-425,000.00
110	32620	Elec Perm	.00	-27,500.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00
110	32622	Elec Lic	.00	-18,000.00	-18,000.00	-18,000.00	-18,000.00	-18,000.00
110	32625	Mech Perm	.00	-23,000.00	-23,000.00	-23,000.00	-23,000.00	-23,000.00
110	32626	Mech Lic	.00	-8,500.00	-9,000.00	-9,000.00	-9,000.00	-9,000.00
110	32630	Plum Perm	.00	-47,500.00	-49,000.00	-49,000.00	-49,000.00	-49,000.00
110	32632	Plum Lic	.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
110	32640	Fuel Perm	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	32650	St Cut Per	.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00
110	32661	PUD Fees	.00	-7,000.00	-8,000.00	-8,000.00	-8,000.00	-8,000.00
110	32662	Zon Ap Fee	.00	-4,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
110	32663	Zon Lt Fe	.00	-1,200.00	-1,200.00	-1,200.00	-1,200.00	-1,200.00
110	32664	M Encr Fee	.00	-500.00	-500.00	-500.00	-500.00	-500.00
110	32665	COA	.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00
110	32690	P&R Fee	.00	-9,000.00	-9,000.00	-9,000.00	-9,000.00	-9,000.00
110	32691	Plat Fees	.00	-4,800.00	-4,500.00	-4,500.00	-4,500.00	-4,500.00
110	32692	Plans Fees	.00	-30,000.00	-40,000.00	-40,000.00	-40,000.00	-40,000.00
110	32693	COO	.00	-10,000.00	-12,000.00	-12,000.00	-12,000.00	-12,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General	Fund		2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110	32694	StrAba Fee	.00	-300.00	-300.00	-300.00	-300.00	-300.00
110	32991	Wrk Fees	.00	-1,800.00	-1,500.00	-1,500.00	-1,500.00	-1,500.00
110	32992	Taxi Fees	.00	-700.00	-500.00	-500.00	-500.00	-500.00
	TOTAL Licenses & permits		.00	-1,298,300.00	-1,430,000.00	-1,430,000.00	-1,430,000.00	-1,430,000.00
3C	Intergovernmental							
110	33410	CPD Supp	.00	-84,000.00	-84,000.00	-84,000.00	-84,000.00	-84,000.00
110	33411	CFD Supp	.00	-82,400.00	-60,000.00	-60,000.00	-60,000.00	-60,000.00
110	33412	St Hwy Grt	.00	-45,000.00	.00	.00	.00	.00
110	33510	St SalesTx	.00	-3,750,000.00	-3,950,000.00	-3,950,000.00	-3,950,000.00	-3,950,000.00
110	33520	St Income	.00	-125,000.00	.00	.00	.00	.00
110	33530	St Beer	.00	-22,500.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00
110	33540	St Mix Drk	.00	-145,000.00	-145,000.00	-145,000.00	-145,000.00	-145,000.00
110	33552	St GasInsp	.00	-91,300.00	-91,500.00	-91,500.00	-91,500.00	-91,500.00
110	33553	St Sports	.00	.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
110	33559	St Hwy Mte	.00	-175,000.00	-175,000.00	-175,000.00	-175,000.00	-175,000.00
110	33591	TVA	.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00
110	33593	Excise	.00	-185,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00
	TOTAL Intergovernmental		.00	-5,205,200.00	-5,235,500.00	-5,235,500.00	-5,235,500.00	-5,235,500.00
3D	Charges for services							
110	34211	CHA-CPD	.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00
110	34221	CFD Insp	.00	-1,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
110	34241	CPD AccRpt	.00	-7,500.00	-8,500.00	-8,500.00	-8,500.00	-8,500.00
110	34260	CPD ConSvs	.00	-150,000.00	.00	.00	.00	.00
110	34262	911 ConSvs	.00	-145,000.00	-150,100.00	-150,100.00	-150,100.00	-150,100.00
110	34330	Fleet-City	.00	-110,000.00	-110,000.00	-110,000.00	-110,000.00	-110,000.00
110	34331	Fleet-O/S	.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00
110	34351	PW Svs-Stm	.00	-105,000.00	-105,000.00	-105,000.00	-105,000.00	-105,000.00
110	34352	GIS SvsStm	.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00
110	34353	GIS Svs911	.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00
110	34510	AnSh-Sales	.00	-48,500.00	-45,000.00	-45,000.00	-45,000.00	-45,000.00
110	34721	Tins Gate	.00	-17,000.00	-12,000.00	-12,000.00	-12,000.00	-12,000.00
110	34722	Tins Conc	.00	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	34732	Tins Rent	.00	-4,000.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00
110	34742	TinsPk Con	.00	-7,500.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	34743	TinsPk Ren	.00	-500.00	-500.00	-500.00	-500.00	-500.00
110	34744	CCC Rev	.00	-17,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110	34745	CH Conc	.00	-15,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
110	34746	CH Cheer	.00	-3,600.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
110	34747	RecProgFee	.00	.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00
110	34791	CH Prog	.00	-8,000.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00
110	34799	P&R Misc	.00	-10,059.98	.00	.00	.00	.00
110	34912	SRO-School	.00	-350,000.00	-350,000.00	-350,000.00	-350,000.00	-350,000.00
TOTAL Charges for services			.00	-1,160,659.98	-1,013,600.00	-1,013,600.00	-1,013,600.00	-1,013,600.00
3E	Fines&Forfeitures							
110	35110	Fines-Traf	.00	-225,000.00	-300,000.00	-300,000.00	-300,000.00	-300,000.00
110	35111	Fines-Prk	.00	-12,500.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
110	35112	Fines-Anim	.00	-1,500.00	-1,500.00	-1,500.00	-1,500.00	-1,500.00
110	35113	Fines-Code	.00	-7,500.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00
110	35116	Crt Clk Fe	.00	-5,200.00	-7,000.00	-7,000.00	-7,000.00	-7,000.00
110	35140	FinesBCDru	.00	-21,000.00	-21,000.00	-21,000.00	-21,000.00	-21,000.00
110	35160	FinesSess	.00	-55,000.00	-55,000.00	-55,000.00	-55,000.00	-55,000.00
110	35161	FinesCirc	.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00
110	35162	FineSesOff	.00	-84,000.00	-84,000.00	-84,000.00	-84,000.00	-84,000.00
110	35163	FineCirOff	.00	-7,500.00	-7,500.00	-7,500.00	-7,500.00	-7,500.00
110	35164	St Refunds	.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00
110	35166	SexOffend	.00	-10,200.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
TOTAL Fines&Forfeitures			.00	-450,400.00	-519,500.00	-519,500.00	-519,500.00	-519,500.00
3F	Interest							
110	36110	Int-Gen	.00	-30,000.00	.00	.00	.00	.00
TOTAL Interest			.00	-30,000.00	.00	.00	.00	.00
3G	Miscellaneous							
110	36704	Mem Tree	.00	-10,090.00	.00	.00	.00	.00
110	36706	Old Timers	.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
110	36710	Sign Reimb	.00	-3,000.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00
110	36720	Safety Grt	.00	-2,000.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00
110	36721	Pkg Bonus	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	36722	Driver Grt	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	36725	Grnway Ret	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110	36726	Dona-Bench	.00	-8,950.00	.00	.00	.00	.00
110	36728	Misc Ins	.00	-11,248.00	.00	.00	.00	.00
110	36729	CPD:SWAT	.00	-6,000.00	.00	.00	.00	.00
110	36732	Dona-Adopt	.00	-3,131.00	.00	.00	.00	.00
110	36990	Misc Rev	.00	-807,117.51	-10,000.00	-79,900.00	-79,900.00	-79,900.00
110	36993	Sun-C&M	.00	-16,000.00	-16,000.00	-16,000.00	-16,000.00	-16,000.00
110	36997	SundIncome	.00	-3,707.81	.00	.00	.00	.00
TOTAL Miscellaneous			.00	-889,244.32	-50,500.00	-120,400.00	-120,400.00	-120,400.00
3H	Public Enterprise							
110	37514	Land Lease	.00	-153,000.00	-153,000.00	-153,000.00	-153,000.00	-153,000.00
110	37516	T/Hangar	.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00
110	37517	Bldg Rent	.00	-7,000.00	-7,000.00	-7,000.00	-7,000.00	-7,000.00
110	37519	Comm Hgrs	.00	-24,000.00	-24,000.00	-24,000.00	-24,000.00	-24,000.00
110	37520	Dona-Bldg	.00	-17,500.00	-17,500.00	-17,500.00	-17,500.00	-17,500.00
110	37522	Video	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	37526	Fuel Fee	.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00
110	37527	Vari Rent	.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00
TOTAL Public Enterprise			.00	-303,500.00	-303,500.00	-303,500.00	-303,500.00	-303,500.00
5D	Other Sources (Uses)							
110	37198	TRNCUWtr	.00	-246,094.00	-251,016.00	-251,016.00	-251,016.00	-251,016.00
110	37298	TRNCUWstwt	.00	-228,489.00	-235,344.00	-235,344.00	-235,344.00	-235,344.00
110	37398	TRNCUElect	.00	-2,449,223.00	-2,548,407.00	-2,548,407.00	-2,548,407.00	-2,548,407.00
TOTAL Other Sources (Uses)			.00	-2,923,806.00	-3,034,767.00	-3,034,767.00	-3,034,767.00	-3,034,767.00
TOTAL General Fund			.00	-54,036,110.30	-54,967,367.00	-55,037,267.00	-55,037,267.00	-55,037,267.00
TOTAL General Fund			.00	-54,036,110.30	-54,967,367.00	-55,037,267.00	-55,037,267.00	-55,037,267.00
		TOTAL REVENUE	.00	-54,036,110.30	-54,967,367.00	-55,037,267.00	-55,037,267.00	-55,037,267.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-54,036,110.30	-54,967,367.00	-55,037,267.00	-55,037,267.00	-55,037,267.00

** END OF REPORT - Generated by Kristi Powers **

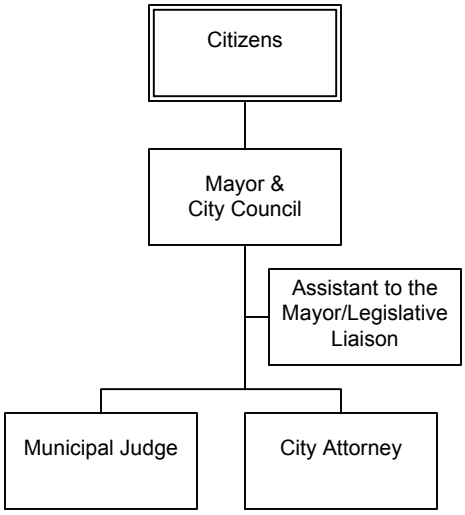
Legislative and Judicial



Front, L to R: Avery Johnson, Vice Mayor/At Large; Kevin Brooks, Mayor
Back, L to R: Marsha McKenzie, District 1; Bill Estes, District 2; Tom Cassada, District 3; Dale Hughes, District 5; Ken Webb, At Large; David May, Jr, District 4

CLEVELAND
TENNESSEE
EST. 1842

Legislative and Judicial Department



Legislative and Judicial

Programs, Services, and Functions:

This budget covers the costs of the Mayor, City Council, the City Attorney, the Municipal Judge, and the Assistant to the Mayor/Legislative Liaison. The City Council is the legislative body which determines local laws and policies, including the annual budget. The Mayor presides at those meetings. The City Council appoints members to various boards and commissions and also appoints the City Manager, who manages the daily operations of the City according to the policies and ordinances they have adopted, as well as State and Federal laws.

The City Attorney advises the City Council and staff on all legal issues affecting the City. In addition, his office serves as the prosecuting attorney in the Municipal Court. The City Attorney is a part-time position appointed by the City Council.

The Municipal Judge is appointed by the City Council and presides over the Municipal Court. This is a part-time position. He is aided by the Court Clerk, who is funded in the Finance Department.

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$362,106	$375,380	$375,380	$388,500	3.5%
Operating	$205,087	$86,700	$86,703	$68,300	-21.2%
Capital Outlay & Debt Service	$841	$3,150	$3,150	$2,000	-36.5%
Total Expenditures	$568,034	$465,230	$465,233	$458,800	-1.4%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Asst. to the Mayor/Legislative Liaison	29	1.00	1.00	1.00	1.00	1.00
Total		**1.00**	**1.00**	**1.00**	**1.00**	**1.00**

Goals and Objectives:

- To provide political leadership to the community in order to enhance the quality of life for all residents.
- Maintain the financial position of the City while providing high quality municipal services.
- Develop long-range financial plans to assure that community goals can be obtained.
- Hold annual Council Planning Retreat to determine City-wide needs and priorities.
- To increase the number of jobs recruited by 10% in FY2022.
- Attract seven new retail businesses and seven restaurants in FY2022.
- Continue to aggressively market the Cleveland/Bradley Industrial Park and the new Spring Branch Industrial Park.
- Continue to support the Economic Development Council and the Industrial Development Board so that a solid recruitment and retention program remains in place.
- Continue to attract more retail opportunities.
- Design and install infrastructure for new industrial park.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Number of City Council Meetings	22	22	22	22
City's Bond Rating by Moody's/S&P	Aa3/AA	Aa3/AA	Aa3/AA	Aa3/AA
Six-Year CIP Adopted	YES	YES	YES	YES
# New Industries Recruited	5	5	4	4
# of Jobs Created	100	100	150	150
# of new restaurants	5	7	9	9
# of new retail businesses	5	6	8	8

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110110	Legislative and Judicial							
5A	Personnel							
110110	51110	Salaries	.00	206,330.00	209,700.00	209,700.00	209,700.00	209,700.00
110110	51310	Svc Award	.00	100.00	900.00	900.00	900.00	900.00
110110	51320	Longevity	.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00
110110	51330	Sold Vac	.00	3,650.00	3,800.00	3,800.00	3,800.00	3,800.00
110110	51340	Christmas	.00	450.00	500.00	500.00	500.00	500.00
110110	51360	Sick Pay	.00	300.00	300.00	300.00	300.00	300.00
110110	51400	Dental	.00	6,650.00	7,300.00	6,800.00	6,800.00	6,800.00
110110	51410	SS	.00	17,000.00	20,900.00	17,000.00	17,000.00	17,000.00
110110	51420	Health	.00	95,500.00	103,200.00	103,200.00	103,200.00	103,200.00
110110	51430	Retirement	.00	37,000.00	57,900.00	37,900.00	37,900.00	37,900.00
110110	51440	Life	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110110	51450	Vision	.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
TOTAL Personnel			.00	375,380.00	412,900.00	388,500.00	388,500.00	388,500.00
5B	Operating							
110110	52100	Election	.00	5,503.00	15,000.00	15,000.00	15,000.00	15,000.00
110110	52110	Postage	.00	500.00	500.00	500.00	500.00	500.00
110110	52330	Sub Member	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110110	52370	Advert	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110110	52450	Telephone	.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110110	52550	ContrSvc	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110110	52620	Equ Maint	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110110	52660	Bld Maint	.00	9,724.00	2,000.00	2,000.00	2,000.00	2,000.00
110110	52670	EmerRprs	.00	10,000.00	10,000.00	10,000.00	2,500.00	2,500.00
110110	52830	ProfDev	.00	3,000.00	3,000.00	3,000.00	2,500.00	2,500.00
110110	52880	Wk Session	.00	4,502.76	4,500.00	4,500.00	4,000.00	4,000.00
110110	53190	Office	.00	10,200.00	12,500.00	10,500.00	8,000.00	8,000.00
110110	55130	Ins-GenLia	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110110	55140	Ins-WC	.00	773.00	800.00	800.00	800.00	800.00
110110	55950	EE Apprec	.00	11,500.00	16,500.00	13,600.00	2,000.00	2,000.00
110110	55990	Misc	.00	500.00	500.00	500.00	500.00	500.00
TOTAL Operating			.00	86,702.76	95,800.00	90,900.00	68,300.00	68,300.00
5C	Capital							
110110	99470	Equip	.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110110	99500	Hardware	.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
110110	99510	Software	.00	150.00	.00	.00	.00	.00
TOTAL Capital			.00	3,150.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Legislative and Judici			.00	465,232.76	510,700.00	481,400.00	458,800.00	458,800.00

Administration Department



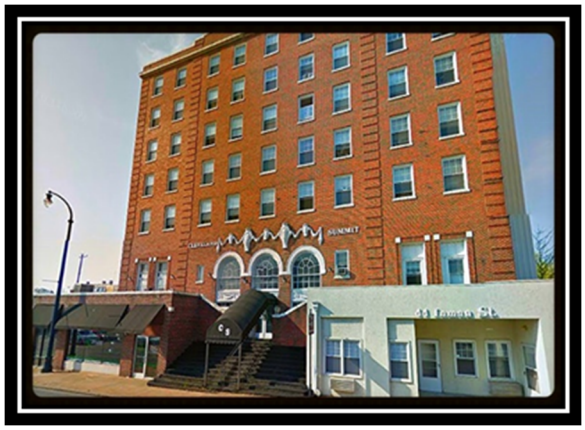




COREY DIVEL
Assistant to the City Manager -

JOE FIVAS
City Manager

BEVERLEY LINDSEY
Assistant to the City Manager -
Community & Constituent Relations

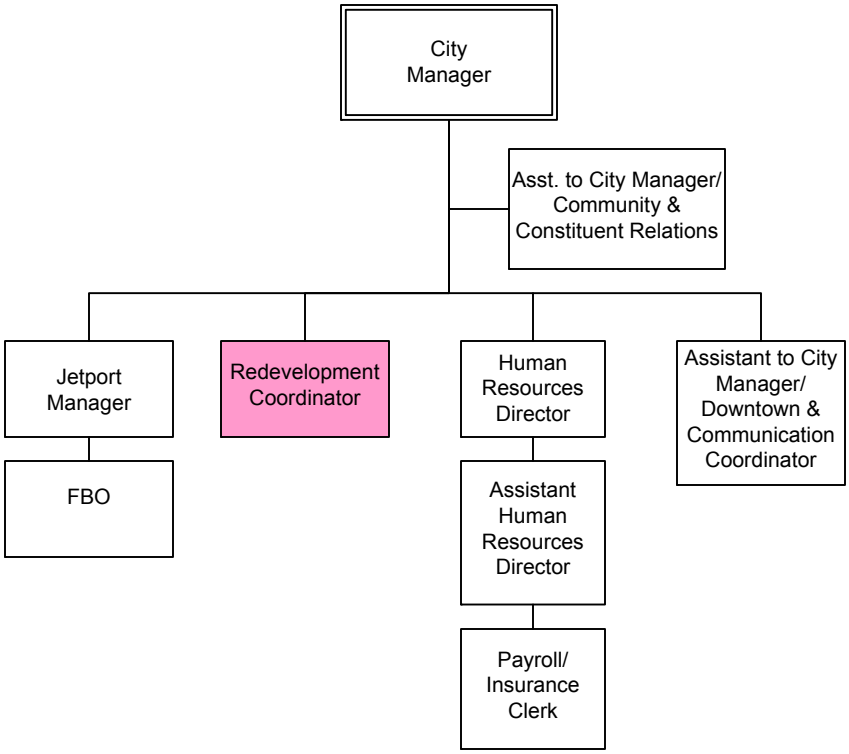


Re-development of Downtown Cherokee Hotel



Re-development of Downtown
Moore Building at 5ive Points

Administration Department



Note: Position funded by the Community Development Block Grant

Administration

Programs, Services, and Functions:

The City Manager is responsible for all city operations and ensuring Council policies are implemented and ordinances are enforced. The City Manager is also responsible for the day-to-day operations of the city and is policy advisor to the Mayor & City Council, particularly on the financial condition of the city. Additional responsibilities include the preparation of the annual budget, Capital Improvements Program and Human Resource issues.

The City Manager is responsible for Finance, Development & Engineering Services, Fire, Parks & Recreation, Police, Cleveland Regional Jetport and Public Works Departments.

Secondary to the departments, he directly supervises the Administration Division, which includes: Human Resources, Payroll & Insurance, Assistant to City Manager-Community & Constituent Relations, and Assistant to the City Manager-Downtown & Communications Coordinator positions.

The Assistant to City Manager-Communications Coordinator is responsible for developing communication programs to keep the media, general public, employees and Mayor & City Council informed. The coordinator oversees the City's social media accounts including Facebook, Twitter and Instagram to ensure the accuracy of information and content that is disseminated to the public.

The Human Resources Director is responsible for all employee recruitment, examination, and orientation. The Human Resources Director also advises departments on personnel grievances, disciplinary actions, ADA, FLSA, and FMLA compliance and is responsible for administering the City's pay and fringe benefits programs. Risk, Safety & Wellness is also administered through Human Resources, which includes the City's Workers Compensation Program and serves as liaison to insurance companies, preparing all claims, renewals of Worker's Compensation, Liability and Property insurance policies.

Administration:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$620,216	$695,200	$674,312	$505,765	-25.0%
Operating	$143,249	$147,900	$148,067	$173,950	17.5%
Capital Outlay & Debt Service	$22,540	$15,000	$10,000	$15,500	55.0%
Total Expenditures	$786,005	$858,100	$832,379	$695,215	-16.5%

Human Resources:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$276,996	$314,369	$328,979	$371,080	12.8%
Operating	$76,760	$94,400	$89,515	$82,600	-7.7%
Capital Outlay & Debt Service	$612	$4,000	$4,000	$4,000	0.0%
Total Expenditures	$354,368	$412,769	$422,494	$457,680	8.3%

STAFFING	Grade	FY2019 Actual	FY2012 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
City Manager	34	1.00	1.00	1.00	1.00	1.00
Human Resources Director	32	1.00	1.00	1.00	1.00	1.00
Asst. HR Director	29	1.00	1.00	1.00	1.00	1.00
Asst. to the City Manager/Comm. Relations	26	1.00	1.00	1.00	1.00	1.00
Asst. to the City Manager/Comm. Coord	26	1.00	1.00	1.00	1.00	1.00
Payroll/Insurance Clerk	23	0.00	0.00	1.00	1.00	1.00
PT Janitorial	N/A	0.00	0.00	0.50	0.50	0.50
Total		**5.00**	**5.00**	**6.50**	**6.50**	**6.50**

Goals and Objectives:

- Improve the level of public safety within the City of Cleveland.
- Improve the facilities within the City of Cleveland.
- Improve the city's ability to provide services through technology.
- Continue use of procurement cards to purchase materials for city departments.
- Continue to research new ways to implement mobile computing for city employees to improve productivity.
- Provide a safe work environment for all workers.
- Properly train and inform employees of safe workplace practices.
- Adhere to personnel policy in hiring qualified, competent workforce.
- Provide training and educational opportunities for workforce to enhance job skills.
- Research use of alternative fuels for city vehicles.
- Continue energy audits of all city buildings.
- Continue efforts to reach targets in the City Council's fund balance/working capital policies.
- Aggressively pursue all revenue sources for the city.
- Aggressively purse competitive purchasing practices to assure best pricing.
- Provide personnel services to employees.
- Continue to improve and update City's website.
- Complete citizen's "Request for Service" within 3 business days.
- Continue to be recognized as a Tree City.
- Increase Cleveland's green footprint by planting 5% more trees annually.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

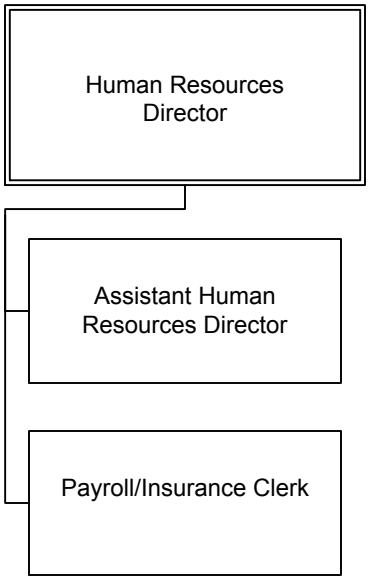
General Fund				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110120	Administration								
5A	Personnel								
110120	51110	Salaries		.00	415,500.00	310,000.00	316,200.00	321,650.00	321,650.00
110120	51120	Overtime		.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00
110120	51140	Parttime		.00	18,000.00	12,000.00	3,500.00	3,500.00	3,500.00
110120	51310	Svc Award		.00	.00	75.00	75.00	75.00	75.00
110120	51320	Longevity		.00	6,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110120	51330	Sold Vac		.00	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00
110120	51340	Christmas		.00	700.00	400.00	400.00	400.00	400.00
110120	51350	College		.00	500.00	500.00	500.00	500.00	500.00
110120	51360	Sick Pay		.00	1,600.00	900.00	900.00	900.00	900.00
110120	51400	Dental		.00	5,100.00	3,000.00	3,200.00	3,200.00	3,200.00
110120	51410	SS		.00	37,900.00	30,000.00	26,000.00	26,420.00	26,420.00
110120	51420	Health		.00	79,000.00	50,000.00	52,700.00	52,700.00	52,700.00
110120	51430	Retirement		.00	80,700.00	60,000.00	57,000.00	60,220.00	60,220.00
110120	51440	Life		.00	5,600.00	5,600.00	5,900.00	5,900.00	5,900.00
110120	51450	Vision		.00	1,000.00	500.00	500.00	500.00	500.00
110120	51460	EAP		.00	.00	9,500.00	9,500.00	9,500.00	9,500.00
110120	51910	Laundry		.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
110120	52820	Car Allow		.00	8,612.00	7,000.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel				.00	674,312.00	506,575.00	496,675.00	505,765.00	505,765.00
5B	Operating								
110120	52110	Postage		.00	2,008.25	2,000.00	2,000.00	2,000.00	2,000.00
110120	52160	GPS		.00	200.00	200.00	200.00	200.00	200.00
110120	52230	Public Ed		.00	7,400.00	14,000.00	8,000.00	8,000.00	8,000.00
110120	52330	Sub Member		.00	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110120	52370	Advert		.00	2,500.00	9,000.00	6,000.00	6,000.00	6,000.00
110120	52410	Utilities		.00	19,100.00	20,000.00	20,000.00	20,000.00	20,000.00
110120	52450	Telephone		.00	12,000.00	13,000.00	13,000.00	13,000.00	13,000.00
110120	52550	ContrSvc		.00	.00	1,000.00	.00	.00	.00
110120	52560	ProfSer		.00	16,500.00	50,000.00	30,000.00	30,000.00	30,000.00
110120	52610	Veh Maint		.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110120	52660	Bld Maint		.00	11,100.00	13,100.00	13,100.00	13,100.00	13,100.00
110120	52830	ProfDev		.00	4,000.00	7,000.00	5,000.00	4,000.00	4,000.00
110120	52880	Wk Session		.00	1,000.00	3,000.00	1,000.00	1,000.00	1,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110120	53190	Office	.00	14,370.99	19,000.00	14,500.00	14,500.00	14,500.00
110120	53260	Uniform	.00	600.00	150.00	150.00	150.00	150.00
110120	53310	Gas	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110120	55110	Ins-Bld	.00	6,658.00	7,000.00	7,000.00	7,000.00	7,000.00
110120	55120	Ins-Veh	.00	300.00	500.00	500.00	500.00	500.00
110120	55130	Ins-GenLia	.00	3,000.00	5,500.00	5,500.00	5,500.00	5,500.00
110120	55140	Ins-WC	.00	2,388.00	2,500.00	2,500.00	2,500.00	2,500.00
110120	55150	Ins-ProLia	.00	34,942.00	38,000.00	38,000.00	38,000.00	38,000.00
110120	55470	Security	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110120	55990	Misc	.00	500.00	10,000.00	.00	.00	.00
TOTAL Operating			.00	148,067.24	223,450.00	174,950.00	173,950.00	173,950.00
5C	Capital							
110120	99320	Bldg	.00	.00	10,000.00	.00	12,500.00	12,500.00
110120	99330	Improv	.00	.00	5,000.00	.00	.00	.00
110120	99340	Furn	.00	.00	3,000.00	.00	.00	.00
110120	99470	Equip	.00	6,000.00	6,000.00	.00	.00	.00
110120	99500	Hardware	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110120	99510	Software	.00	1,000.00	2,000.00	.00	.00	.00
TOTAL Capital			.00	10,000.00	29,000.00	3,000.00	15,500.00	15,500.00
TOTAL Administration			.00	832,379.24	759,025.00	674,625.00	695,215.00	695,215.00

Human Resources



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110130	Human Resources								
5A	Personnel								
110130	51110	Salaries		.00	196,515.00	203,400.00	211,500.00	221,250.00	221,250.00
110130	51120	Overtime		.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00
110130	51140	Parttime		.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
110130	51310	Svc Award		.00	75.00	.00	.00	.00	.00
110130	51320	Longevity		.00	2,400.00	2,900.00	2,900.00	2,900.00	2,900.00
110130	51330	Sold Vac		.00	5,600.00	5,800.00	6,300.00	6,300.00	6,300.00
110130	51340	Christmas		.00	434.00	500.00	500.00	500.00	500.00
110130	51350	College		.00	280.00	300.00	300.00	300.00	300.00
110130	51360	Sick Pay		.00	900.00	900.00	900.00	900.00	900.00
110130	51400	Dental		.00	1,250.00	1,100.00	1,100.00	1,100.00	1,100.00
110130	51410	SS		.00	15,100.00	17,600.00	18,100.00	18,850.00	18,850.00
110130	51420	Health		.00	33,000.00	25,500.00	25,500.00	25,500.00	25,500.00
110130	51430	Retirement		.00	33,800.00	37,700.00	37,800.00	39,480.00	39,480.00
110130	51440	Life		.00	2,000.00	2,350.00	3,500.00	3,500.00	3,500.00
110130	51450	Vision		.00	400.00	300.00	300.00	300.00	300.00
110130	51460	EAP		.00	9,500.00	19,200.00	19,200.00	19,200.00	19,200.00
110130	51500	Flex		.00	12,225.01	15,000.00	15,000.00	15,000.00	15,000.00
110130	51910	Laundry		.00	300.00	300.00	300.00	300.00	300.00
110130	52820	Car Allow		.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel				.00	328,979.01	348,550.00	358,900.00	371,080.00	371,080.00
5B	Operating								
110130	52130	DrugTest		.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110130	52450	Telephone		.00	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00
110130	52560	ProfSer		.00	21,200.00	5,000.00	5,000.00	5,000.00	5,000.00
110130	52620	Equ Maint		.00	11,500.00	15,000.00	15,000.00	12,000.00	12,000.00
110130	52660	Bld Maint		.00	2,500.00	4,500.00	4,500.00	4,500.00	4,500.00
110130	52830	ProfDev		.00	-500.00	4,000.00	3,000.00	2,000.00	2,000.00
110130	52840	RecruitEd		.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110130	53190	Office		.00	5,400.00	5,000.00	5,000.00	3,000.00	3,000.00
110130	53220	OSHASupply		.00	100.00	100.00	100.00	100.00	100.00
110130	53260	Uniform		.00	700.00	700.00	700.00	700.00	700.00
110130	53310	Gas		.00	200.00	.00	300.00	300.00	300.00
110130	53460	GrantExp		.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110130	55130	Ins-GenLia	.00	1,115.00	1,000.00	1,000.00	1,000.00	1,000.00
110130	55140	Ins-WC	.00	1,300.00	1,000.00	1,000.00	1,000.00	1,000.00
110130	55950	EE Apprec	.00	10,000.00	10,000.00	10,000.00	18,000.00	18,000.00
110130	55990	Misc	.00	500.00	1,000.00	.00	.00	.00
TOTAL Operating			.00	89,515.00	82,300.00	80,600.00	82,600.00	82,600.00
5C	Capital							
110130	99470	Equip	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110130	99500	Hardware	.00	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110130	99510	Software	.00	1,000.00	60,000.00	.00	.00	.00
TOTAL Capital			.00	4,000.00	64,000.00	4,000.00	4,000.00	4,000.00
TOTAL Human Resources			.00	422,494.01	494,850.00	443,500.00	457,680.00	457,680.00

Cleveland Regional Jetport

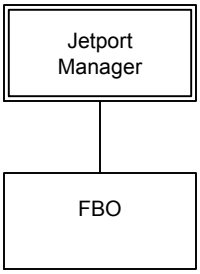








Cleveland Regional Jetport



Cleveland Regional Jetport

Programs, Services, and Functions:

At 8 years of age, the Cleveland Regional Jetport remains Tennessee's newest airport. Proudly retaining its status as one of the finest general aviation facilities in the southeastern United States, the Jetport is a magnificent facility that continues to entice business and recreational users alike. The award-winning terminal building, 40 new T-hangars, 6,200' X 100' concrete runway, 8.2 acre ramp and sophisticated GPS-based instrument approach procedures provide the components required for today's general aviation flight operations. Attentive and well-trained customer support staff provide visitors and based customers alike with a courteous, professional experience while visiting the Jetport.

Above all else, safe and legally compliant operations at the Jetport remains the highest priority of the Cleveland Municipal Airport Authority and the Airport Director. Daily inspection of the airport facilities coupled with periodic inspection by FAA and TDOT-AERO staff ensure that airport is fully capable of meeting the needs of the traveling public 24/7/365.

Development of the Jetport remains a high priority. In spite of considerably diminished financial support by state and federal government agencies, the City of Cleveland has remained steadfast in its support of the Jetport. Reform of the current legislation, dedicated to improvement of funding allocations for Tennessee's 6 Air Carrier (FAR Part 139) and 70 GA airports maintenance and development is likely forthcoming. The Jetport stands prepared to take advantage of any financial assistance provided by either the FAA or TDOT-Aeronautics Division.

Current development plans presently under contract include redistribution of 16,800 cubic yards of stockpiled materials to various locations on airport property in advance of construction of a new taxilane and access roads. Excavation followed by installation of public utilities, (natural gas, water, sanitary sewer, electrical and internet services) and LED lighting are included in the project. Upon completion, much needed property suitable for future hangar development will be available for lease by the Airport Authority. With an acute shortage of parcels available for lease, this is an important step in the continued development of the Jetport.

Management and oversight of the Jetport remains the responsibility of the Airport Director. Responsible for addressing operational and facility maintenance matters in addition to customer-related issues, the Airport Director must remain available 24/7. Additional tasks include working relationships with the FAA, TDOT-AERO, CBP, NTSB and other local, state and Federal agencies. The Airport Director also serves as the Jetport's representative in various aviation-related functions and as well as host, welcoming visitors and VIP's to the "City With Spirit".

Positive customer experience and service is one of the primary functions of the Jetport's Fixed Base Operator (FBO). Currently Azure Flight Support is under contract with the Airport Authority to provide services including aircraft handling, fueling, car rentals, catering, aircraft cleaning and more. Flight training and aircraft maintenance are also services provided by Azure. All FBO employees are certified by Shell Aviation Fuels as being ACE-GA QUALIFIED. This standard of certification assures our customers that the fuel products being dispensed meet rigid quality standards and the employees have met competence and education standards established by Shell Aviation Fuels and recognized nationally. Mindful that they represent the Jetport, the FBO staff remains committed to providing our customers with the highest level of support while visiting the Jetport.

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$131,870	$141,300	$145,500	$159,425	9.6%
Operating	$92,177	$120,350	$172,150	$165,550	-3.8%
Capital Outlay & Debt Service	$402	$3,400	$3,400	$4,900	44.1%
Total Expenditures	$224,449	$265,050	$321,050	$329,875	2.7%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Airport Manager	32	1.00	1.00	1.00	1.00	1.00
Grounds Maintenance	N/A	0.20	0.20	0.20	0.20	0.20
Total		**1.20**	**1.20**	**1.20**	**1.20**	**1.20**

Goals and Objectives:

- Maintain a safe and legally compliant airport, meeting or exceeding the standards established by the FAA, TDOT-AERO and industry established best practices.
- Continued development of the Jetport to include both private and Airport Authority investment in hangars, ramps and taxiways.
- Securing off-site properties by easement or fee-simple purchase in the Jetport's Runway Safety Area, per FAA and TDOT-AERO directive.
- Installation of U.S. Customs/Border Protection Service Global Entry Program Application Processing Center, allowing qualified applicants expedited processing at CBP/TSA Ports of Entry nationwide.
- Continued development of relationships with Cleveland's business and industry leadership and the community at large.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Total number of meetings booked for conference rooms	46	40	37	42
Total number of special events held	1	1	2	2
Total number of hangars on site	51	52	52	53
Total number of hangars occupied	51	51	52	53
Total aircraft based at airport	63	65	70	75
Total gallons of fuel sold	217,348	177,821	184,600	220,000
Number of inspections by State departments	2	2	3	3
Number of public meetings held by Airport Authority	6	5	6	6

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110450	Regional Jetport							
5A	Personnel							
110450	51110	Salaries	.00	87,100.00	90,200.00	97,600.00	98,030.00	98,030.00
110450	51140	Parttime	.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
110450	51310	Svc Award	.00	.00	100.00	100.00	100.00	100.00
110450	51320	Longevity	.00	600.00	675.00	675.00	675.00	675.00
110450	51330	Sold Vac	.00	1,700.00	1,800.00	1,800.00	1,800.00	1,800.00
110450	51340	Christmas	.00	200.00	200.00	200.00	200.00	200.00
110450	51360	Sick Pay	.00	300.00	300.00	300.00	300.00	300.00
110450	51400	Dental	.00	700.00	800.00	800.00	800.00	800.00
110450	51410	SS	.00	7,500.00	8,100.00	8,700.00	8,740.00	8,740.00
110450	51420	Health	.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
110450	51430	Retirement	.00	16,800.00	19,000.00	18,100.00	18,180.00	18,180.00
110450	51440	Life	.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110450	51450	Vision	.00	200.00	200.00	200.00	200.00	200.00
110450	51490	WC Claims	.00	250.00	250.00	250.00	250.00	250.00
110450	51910	Laundry	.00	250.00	250.00	250.00	250.00	250.00
110450	52820	Car Allow	.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel			.00	145,500.00	151,775.00	158,875.00	159,425.00	159,425.00
5B	Operating							
110450	52110	Postage	.00	300.00	300.00	300.00	300.00	300.00
110450	52330	Sub Member	.00	1,335.00	1,500.00	1,500.00	1,500.00	1,500.00
110450	52370	Advert	.00	2,600.00	3,000.00	3,000.00	3,000.00	3,000.00
110450	52410	Utilities	.00	42,500.00	43,400.00	43,400.00	43,400.00	43,400.00
110450	52450	Telephone	.00	11,500.00	11,800.00	11,800.00	11,800.00	11,800.00
110450	52550	ContrSvc	.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
110450	52560	ProfSer	.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110450	52660	Bld Maint	.00	25,000.00	25,000.00	25,000.00	20,000.00	20,000.00
110450	52830	ProfDev	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110450	52880	Wk Session	.00	135.00	500.00	500.00	500.00	500.00
110450	52900	Card Fees	.00	330.00	400.00	400.00	400.00	400.00
110450	53190	Office	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110450	53210	OpSupply	.00	500.00	500.00	500.00	500.00	500.00
110450	53260	Uniform	.00	350.00	350.00	350.00	350.00	350.00
110450	53310	Gas	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110450	53320	Repair	.00	10,000.00	10,000.00	10,000.00	7,500.00	7,500.00
110450	55110	Ins-Bld	.00	13,500.00	14,000.00	14,000.00	14,000.00	14,000.00
110450	55120	Ins-Veh	.00	300.00	300.00	300.00	300.00	300.00
110450	55130	Ins-GenLia	.00	1,400.00	1,600.00	.00	.00	.00
110450	55140	Ins-WC	.00	2,400.00	2,500.00	2,500.00	2,500.00	2,500.00
110450	55990	Misc	.00	500.00	500.00	.00	.00	.00
TOTAL Operating			.00	172,150.00	175,150.00	173,050.00	165,550.00	165,550.00
5C	Capital							
110450	99470	Equip	.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
110450	99500	Hardware	.00	1,500.00	7,000.00	3,000.00	3,000.00	3,000.00
110450	99510	Software	.00	200.00	200.00	200.00	200.00	200.00
TOTAL Capital			.00	3,400.00	8,900.00	4,900.00	4,900.00	4,900.00
TOTAL Regional Jetport			.00	321,050.00	335,825.00	336,825.00	329,875.00	329,875.00

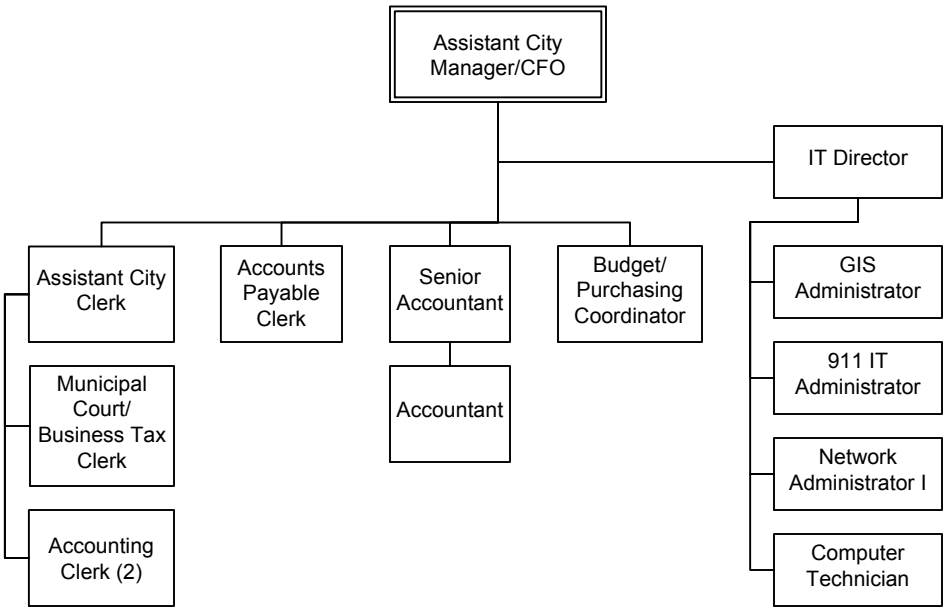
Finance Department







Finance Department



Finance Department

Programs, Services, and Functions:

The Director of Finance assists the City Manager in the preparation of the annual Budget and Capital Improvements Program and supervises five divisions of the Finance department. In addition, the Director is responsible for the Comprehensive Annual Financial Report and works with the independent auditors. The Director also serves as the City Clerk, who is responsible for all official records of the City. The department has five divisions: Accounting, Purchasing, City Court, Revenue Collections and Information Technology.

The City Accountant tracks all collections and deposits. The City operates with one checking account and one payroll account. The consolidated accounts simplify the banking and investment procedures. The Accountant prepares monthly revenue and expense reports for each fund, as well as a summary report for the City Council.

The Municipal Court Clerk assists the Municipal Judge by receiving and entering all citations in the computer, preparing the court docket, attending court weekly, and preparing all reports for the Tennessee Department of Safety. The Court Clerk also prepares delinquent notices, default judgments, and failure to appear notices.

Revenue Collections is responsible for the collection of property taxes, citations, licenses, permits, and other miscellaneous revenues. The City has 20,505 parcels of property for the 2020 tax year, of which approximately 986 parcels have been paid online. This number will increase as more taxpayers become aware of this convenient payment option. In March 2015, the City Council approved partial payments for property taxes for city residents, which includes an option for automatic monthly bank drafts. Currently, 986 parcels are signed up for automatic bank drafts.

The Assistant City Clerk in this division assists the City Clerk with the responsibility for all official records of the City, preparation of City Council Minutes and Council Agenda packets. Council Meetings are held on the second and fourth Mondays of each month, with a work session at 1:00 pm and the regular meeting at 3:00 pm in the Cleveland Municipal Building.

The City's Accounts Payable Clerk receives and processes all invoices for payment.

The Purchasing Division is responsible for purchasing city-wide. Procurement cards implemented in February 2000 have significantly decreased the number of purchase orders issued. The City Council has increased the threshold for recognizing fixed assets from $500 to $2,500. All fixed assets are tracked by the Budget/Purchasing Coordinator.

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$640,334	$743,050	$749,050	$804,860	7.5%
Operating	$371,747	$442,500	$436,500	$450,100	3.1%
Capital Outlay & Debt Service	$59,290	$125,700	$12,500	$110,400	783.2%
Total Expenditures	$1,071,371	$1,311,250	$1,198,050	$1,365,360	14.0%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Assistant City Manager/CFO	33	1.00	1.00	1.00	1.00	1.00
Assistant City Clerk	28	0.00	0.00	1.00	1.00	1.00
Sr. Accountant	28	1.00	1.00	1.00	1.00	1.00
Accountant	27	0.00	1.00	1.00	1.00	1.00
Budget and Purchasing Coordinator	27	0.00	0.00	1.00	1.00	1.00
Municipal Court/Business Tax Clerk	24	1.00	1.00	1.00	1.00	1.00
Accounts Payable Clerk	23	1.00	1.00	1.00	1.00	1.00
Accounting Clerk	22	2.00	2.00	2.00	2.00	2.00
Part-time Janitorial	N/A	0.38	0.38	0.38	0.38	0.38
Part-time, by FTE	N/A	0.20	0.20	0.20	0.20	0.20
Part-time, by FTE		**6.58**	**7.58**	**9.58**	**9.58**	**9.58**

Goals and Objectives:

- To meet fund balance/working capital targets established by City Council next year.
- Continue to obtain clean audit opinions, reflecting sound financial management.
- Increase collection of property tax and sales tax by 0.5% in FY2022.
- Increasing the scanning of documents required by the City's Record Retention Policy by 5% by next year.
- Implement collection of traffic citations online.
- Continue use of procurement cards to purchase materials and provide online access to City departments.
- Conversion of property tax in new financial software.
- Maintain and update departmental 15-year equipment programs.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Clean Audit Opinion Received	Yes	Yes	Yes	Yes
Bad Debt Write-off	$59,269	$59,269	$45,000	$45,000
# of Financial Policies Not Met	None	None	None	None
# of Transactions Processed by Revenue Collection Division	41,784	38,513	27,830	29,000
# of online Property Tax Payments	513	661	986	1,100
# of Business Licenses Processed	325	379	400	430
# of Municipal Court Cases Handled	1,448	1,131	912	1,002
# of Checks written	3,76	3,845	4,619	4,800
Dollar amount of Procurement Card purchases	$612,377	$654,284	$670,000	$680,000
# of Moving Citations Entered	4,061	3,076	1426	2,000
# of Parking Citations Entered	1,409	682	255	300
% of moving Citations Collected (written during this fiscal year)	80%	86%	80%	75%
% of parking Citations collected (written during this fiscal year)	80%	86%	80%	75%
% of moving Citations outstanding	19%	14%	19%	25%
% of parking Citations outstanding	18%	14%	17%	25%

Some variation in numbers from FY19 Actual to FY20 and beyond is due to the implementation of a new financial software.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

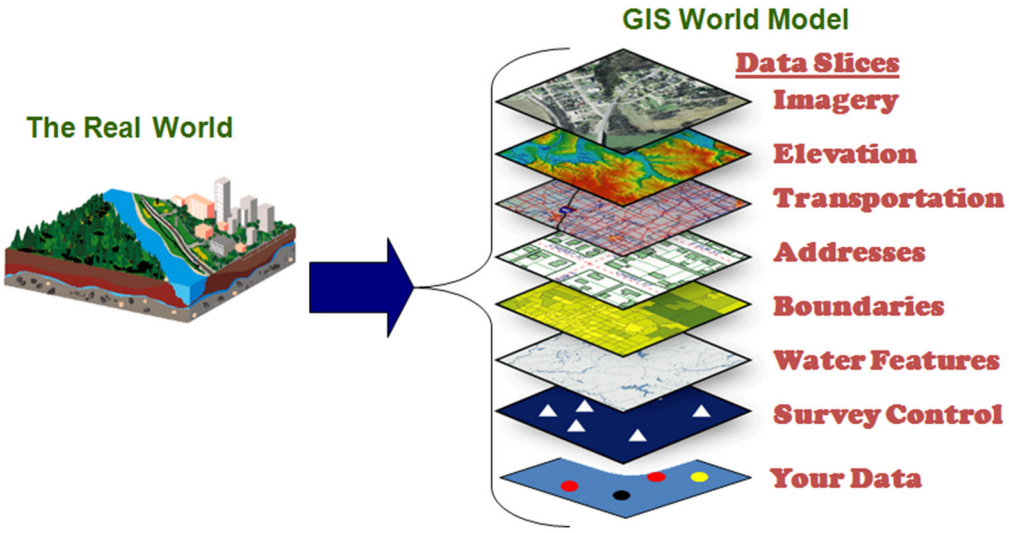
General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110140	Finance							
5A	Personnel							
110140	51110	Salaries	.00	482,200.00	495,300.00	495,300.00	508,080.00	508,080.00
110140	51120	Overtime	.00	18,000.00	21,000.00	20,000.00	20,000.00	20,000.00
110140	51140	Parttime	.00	2,000.00	.00	.00	.00	.00
110140	51310	Svc Award	.00	350.00	300.00	300.00	300.00	300.00
110140	51320	Longevity	.00	6,700.00	7,500.00	7,500.00	7,500.00	7,500.00
110140	51330	Sold Vac	.00	8,300.00	8,600.00	8,600.00	8,600.00	8,600.00
110140	51340	Christmas	.00	1,100.00	1,000.00	1,000.00	1,000.00	1,000.00
110140	51360	Sick Pay	.00	1,800.00	2,100.00	2,100.00	2,100.00	2,100.00
110140	51400	Dental	.00	4,600.00	5,400.00	5,700.00	5,700.00	5,700.00
110140	51410	SS	.00	39,700.00	39,800.00	39,800.00	40,780.00	40,780.00
110140	51420	Health	.00	88,000.00	100,600.00	106,800.00	106,800.00	106,800.00
110140	51430	Retirement	.00	84,000.00	89,300.00	89,300.00	91,500.00	91,500.00
110140	51440	Life	.00	6,100.00	6,200.00	6,200.00	6,200.00	6,200.00
110140	51450	Vision	.00	1,400.00	1,500.00	1,500.00	1,500.00	1,500.00
110140	51910	Laundry	.00	420.00	600.00	.00	600.00	600.00
110140	51930	Pre Emp	.00	180.00	.00	.00	.00	.00
110140	52820	Car Allow	.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel			.00	749,050.00	783,400.00	788,300.00	804,860.00	804,860.00
5B	Operating							
110140	52110	Postage	.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110140	52160	GPS	.00	200.00	200.00	200.00	200.00	200.00
110140	52330	Sub Member	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110140	52370	Advert	.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
110140	52410	Utilities	.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110140	52450	Telephone	.00	9,000.00	10,500.00	10,500.00	10,500.00	10,500.00
110140	52520	Legal	.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00
110140	52530	Audit	.00	46,000.00	49,000.00	49,000.00	49,000.00	49,000.00
110140	52540	PT Fees	.00	53,700.00	55,000.00	55,000.00	55,000.00	55,000.00
110140	52560	ProfSer	.00	10,000.00	10,000.00	20,000.00	20,000.00	20,000.00
110140	52610	Veh Maint	.00	500.00	500.00	500.00	500.00	500.00
110140	52660	Bld Maint	.00	12,100.00	12,500.00	12,500.00	12,500.00	12,500.00
110140	52830	ProfDev	.00	6,600.00	8,000.00	8,000.00	7,000.00	7,000.00
110140	52880	Wk Session	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

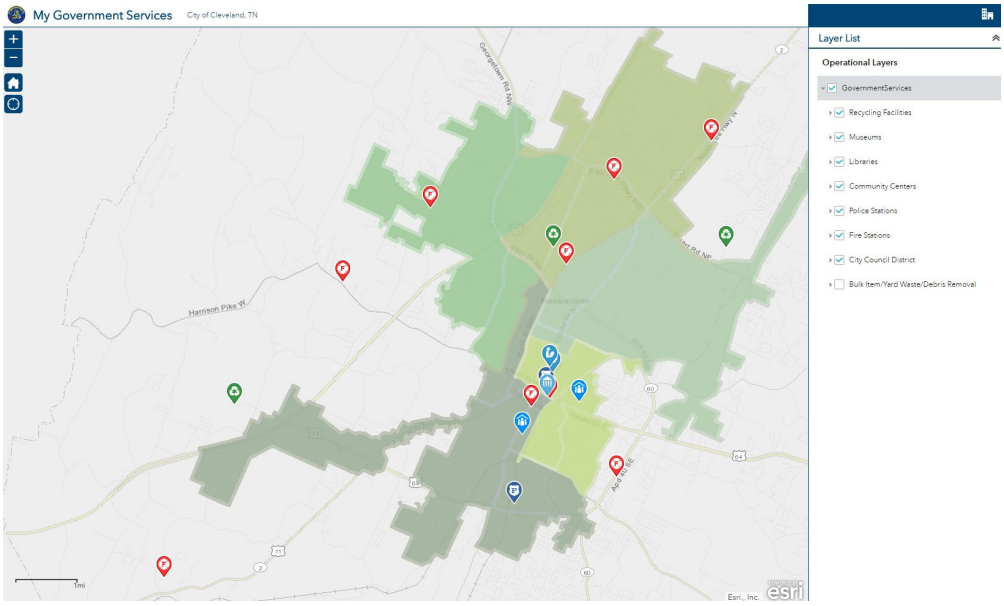
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

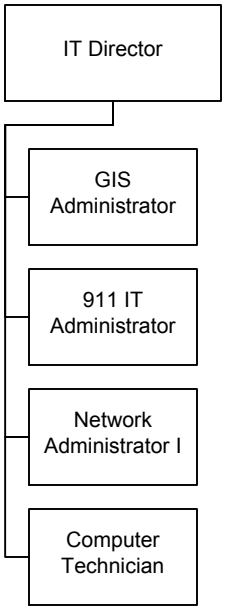
General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110140	52900	Card Fees	.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
110140	53190	Office	.00	35,500.00	35,500.00	35,500.00	35,500.00	35,500.00
110140	53220	OSHASupply	.00	100.00	100.00	100.00	100.00	100.00
110140	53260	Uniform	.00	1,400.00	.00	.00	.00	.00
110140	53310	Gas	.00	600.00	300.00	300.00	300.00	300.00
110140	55110	Ins-Bld	.00	800.00	800.00	800.00	800.00	800.00
110140	55120	Ins-Veh	.00	300.00	300.00	300.00	300.00	300.00
110140	55130	Ins-GenLia	.00	4,028.00	3,300.00	3,300.00	3,300.00	3,300.00
110140	55140	Ins-WC	.00	1,200.00	700.00	700.00	700.00	700.00
110140	55150	Ins-ProLia	.00	34,172.00	34,200.00	34,200.00	34,200.00	34,200.00
110140	55190	Ins-Bonds	.00	300.00	200.00	200.00	200.00	200.00
110140	55990	Misc	.00	500.00	500.00	500.00	500.00	500.00
110140	56000	Bad Debt	.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
TOTAL Operating			.00	436,500.00	441,100.00	451,100.00	450,100.00	450,100.00
5C		Capital						
110140	99470	Equip	.00	2,900.00	5,000.00	5,000.00	5,000.00	5,000.00
110140	99500	Hardware	.00	9,600.00	7,000.00	7,000.00	7,000.00	7,000.00
110140	99510	Software	.00	.00	98,400.00	98,400.00	98,400.00	98,400.00
TOTAL Capital			.00	12,500.00	110,400.00	110,400.00	110,400.00	110,400.00
TOTAL Finance			.00	1,198,050.00	1,334,900.00	1,349,800.00	1,365,360.00	1,365,360.00

Information Technology





Information Technology



Information Technology

Programs, Services, and Functions:

The Information Technology Director and Department is responsible for administration of the City's computer system. Having IT staff affords the City more access to uninterrupted computer repair and installation services, as well as technical advice on electronic information technology purchases.

GIS (Geographic Information Systems) is maintained by this department. The GIS Administrator creates and updates all mapping data and imagery for the City. The data maintained by the GIS department is used to support almost every department in the City in some way, with Development and Engineering being the primary users. In addition, the GIS department creates and maintains a series of web apps and maps that provide the general public with City maps and location services. The GIS Administrator also coordinates with Cleveland Utilities GIS, Bradley County GIS, and Bradley County 911 to ensure that up-to-date GIS data is available for all of those organizations.

Money allocated to the City-wide computer technology will help the I.T. Department keep over 250 computers and servers in top running order, purchase new software packages and keep our licenses up-to-date.

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$524,958	$569,550	$573,750	$577,120	0.6%
Operating	$18,737	$96,450	$92,250	$94,500	2.4%
Capital Outlay & Debt Service	$317,887	$255,000	$255,000	$269,000	5.5%
Total Expenditures	$861,582	$921,000	$921,000	$940,620	2.1%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
IT Director	32	1.00	1.00	1.00	1.00	1.00
GIS Administrator	29	1.00	1.00	1.00	1.00	1.00
911 IT Administrator	28	0.00	0.00	1.00	1.00	1.00
Network Administrator II	27	1.00	1.00	0.00	0.00	0.00
Network Administrator I	26	1.00	1.00	1.00	1.00	1.00
Computer Technician	25	1.00	1.00	1.00	1.00	1.00
Total		**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

Goals and Objectives:

- Improve the city's ability to provide services through technology.
- Continue to research new ways to implement mobile computing for city employees to improve productivity.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110150	Information Technology							
5A	Personnel							
110150	51110	Salaries	.00	346,900.00	343,600.00	351,000.00	355,100.00	355,100.00
110150	51120	Overtime	.00	21,700.00	16,000.00	16,000.00	16,000.00	16,000.00
110150	51140	Parttime	.00	10,400.00	10,400.00	10,400.00	10,400.00	10,400.00
110150	51310	Svc Award	.00	100.00	200.00	200.00	200.00	200.00
110150	51320	Longevity	.00	4,200.00	4,800.00	4,800.00	4,800.00	4,800.00
110150	51330	Sold Vac	.00	11,000.00	13,300.00	11,000.00	11,000.00	11,000.00
110150	51340	Christmas	.00	550.00	600.00	600.00	600.00	600.00
110150	51360	Sick Pay	.00	1,200.00	1,500.00	1,200.00	1,200.00	1,200.00
110150	51400	Dental	.00	2,800.00	2,900.00	2,900.00	2,900.00	2,900.00
110150	51410	SS	.00	30,800.00	29,000.00	29,600.00	29,920.00	29,920.00
110150	51420	Health	.00	66,000.00	67,200.00	67,200.00	67,200.00	67,200.00
110150	51430	Retirement	.00	67,300.00	65,000.00	66,300.00	67,000.00	67,000.00
110150	51440	Life	.00	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00
110150	51450	Vision	.00	800.00	800.00	800.00	800.00	800.00
110150	51910	Laundry	.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110150	52820	Car Allow	.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel			.00	573,750.00	565,300.00	572,000.00	577,120.00	577,120.00
5B	Operating							
110150	52160	GPS	.00	300.00	300.00	300.00	300.00	300.00
110150	52330	Sub Member	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110150	52450	Telephone	.00	6,500.00	6,500.00	8,000.00	8,000.00	8,000.00
110150	52580	GIS Svc	.00	69,000.00	69,000.00	71,600.00	71,600.00	71,600.00
110150	52610	Veh Maint	.00	500.00	500.00	500.00	500.00	500.00
110150	52830	ProfDev	.00	6,000.00	6,000.00	6,000.00	4,000.00	4,000.00
110150	52880	Wk Session	.00	500.00	500.00	500.00	500.00	500.00
110150	53190	Office	.00	2,000.00	500.00	500.00	500.00	500.00
110150	53260	Uniform	.00	.00	1,800.00	1,800.00	1,800.00	1,800.00
110150	53310	Gas	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110150	55120	Ins-Veh	.00	429.00	500.00	500.00	500.00	500.00
110150	55130	Ins-GenLia	.00	4,071.00	3,800.00	3,800.00	3,800.00	3,800.00
110150	55140	Ins-WC	.00	450.00	500.00	500.00	500.00	500.00
110150	55990	Misc	.00	500.00	500.00	500.00	500.00	500.00
TOTAL Operating			.00	92,250.00	92,400.00	96,500.00	94,500.00	94,500.00
5C	Capital							
110150	99500	Hardware	.00	20,000.00	50,000.00	10,000.00	10,000.00	10,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110150	99510	Software	.00	235,000.00	259,000.00	259,000.00	259,000.00	259,000.00
TOTAL Capital			.00	255,000.00	309,000.00	269,000.00	269,000.00	269,000.00
TOTAL Information Technology			.00	921,000.00	966,700.00	937,500.00	940,620.00	940,620.00

Development and Engineering Services



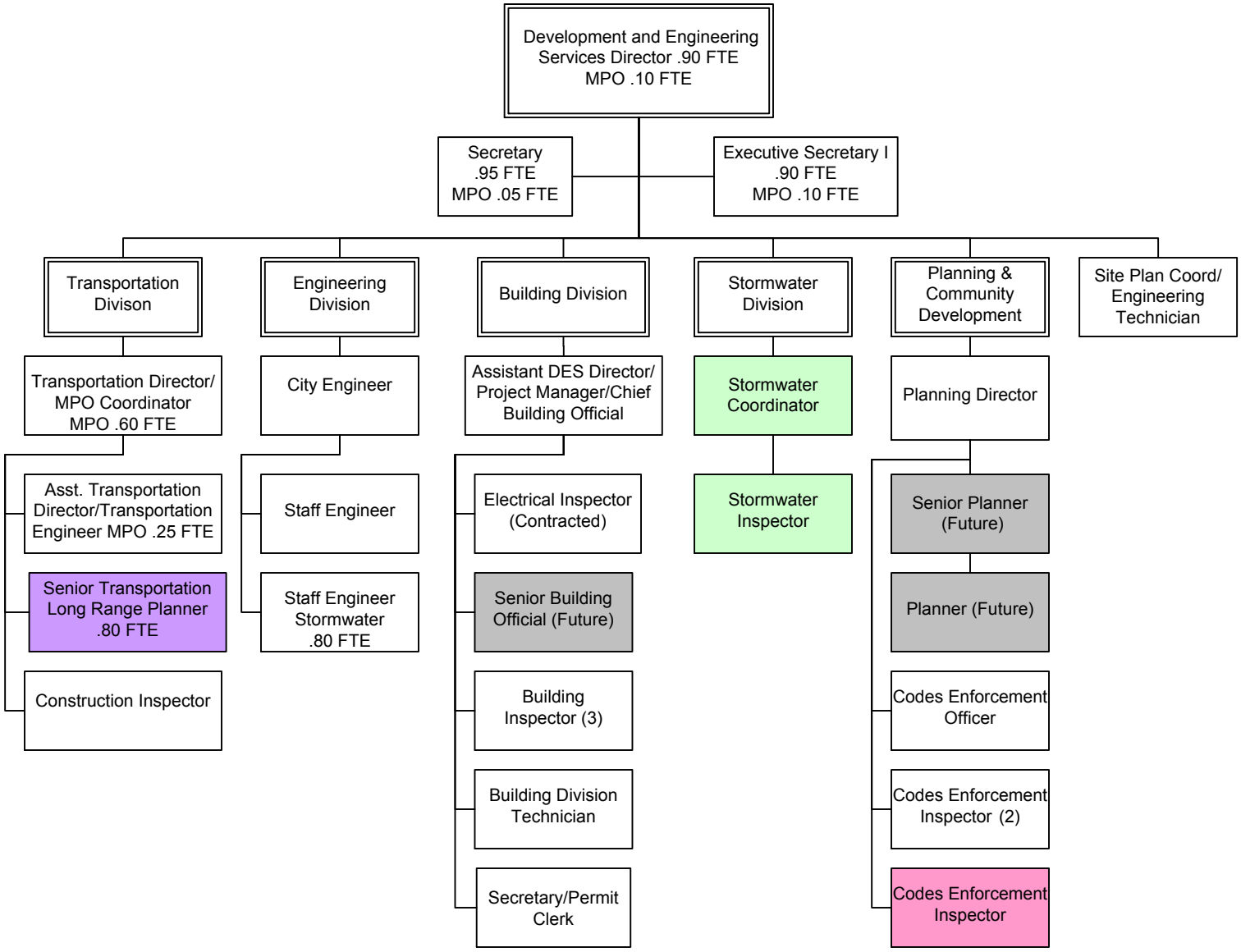








Development and Engineering Services



Note: Position funded by the Community Development Block Grant

Note: Positions funded by the Stormwater Management Fund

Note: Position funded by the Metropolitan Planning Organization Fund

Future Postiion

Development and Engineering Services

Programs, Services, and Functions:

The Development and Engineering Department's purpose is to provide services that support orderly growth and a quality of living environment within the Cleveland community. This is accomplished through planning, administration of funding programs, engineering design, stormwater design, GIS addressing, and the enforcement of regulations affecting building and development. This department has four main divisions: planning, engineering, building inspections and stormwater, which work cooperatively with each other, other city departments, other governmental agencies, and most importantly, the public, to further the department's purpose.

The Development and Engineering Services Department will be hiring a new planning director in FY22.

The City's Code Enforcement division will also transfer to the Development and Engineering Services department effective July 1, 2021. The purpose of this division is to provide services for our citizens through education and enforcement of city codes and regulations that result in the protection of the health, safety and welfare of all.

Code Enforcement Division:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$214,052	$224,900	$223,400	$234,530	5.0%
Operating	$11,891	$24,200	$26,000	$24,900	-4.2%
Capital Outlay & Debt Service	$9,509	$10,100	$9,800	$2,000	-79.6%
Total Expenditures	$235,452	$259,200	$259,200	$261,430	0.9%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Codes Enforcement Officer	26	0.00	0.00	1.00	1.00	1.00
Codes Enforcement Inspector	25	0.00	0.00	2.00	2.00	2.00
Total		**0.00**	**0.00**	**3.00**	**3.00**	**3.00**

Development & Engineering Services:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$1,360,523	$1,409,800	$1,414,000	$1,528,050	8.1%
Operating	$175,856	$207,600	$208,100	$199,600	-4.1%
Capital Outlay & Debt Service	$23,314	$27,000	$27,000	$55,000	103.7%
Total Expenditures	$1,559,693	$1,644,400	$1,649,100	$1,782,650	8.1%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
DES Director	32	0.00	1.00	1.00	1.00	1.00
Assistant DES Director/Chief Bldg Official	31	0.00	0.00	0.00	0.00	1.00
City Engineer	31	1.00	1.00	1.00	1.00	1.00
Transportation Director/MPO Coord.	30	1.00	1.00	1.00	1.00	1.00
Asst. Transportation Dir/Trans. Eng.	30	1.00	1.00	1.00	1.00	1.00
Planning Director	29	0.00	0.00	0.00	0.00	1.00
Senior Planner	28	1.00	1.00	1.00	1.00	0.00
Sr Transportation/Long-Range Planner	28	0.00	1.00	1.00	1.00	1.00
Staff Engineer	28	1.00	1.00	1.00	1.00	2.00
Planner	27	0.00	0.00	0.00	0.00	0.00
Senior Building Official	27	0.00	0.00	0.00	0.00	0.00
Electrical Inspector	27	0.00	0.00	0.00	0.00	0.00
Building Inspector	26	3.00	3.00	3.00	3.00	3.00
Site Plan Coord./Engineering Technician	26	1.00	1.00	1.00	1.00	1.00
Construction Inspector	26	1.00	1.00	1.00	1.00	1.00
Building Division Technician	25	1.00	1.00	1.00	1.00	1.00
Executive Secretary I	25	1.00	1.00	1.00	1.00	1.00
Secretary/Permit Clerk	23	1.00	1.00	1.00	1.00	1.00
Secretary	23	1.00	1.00	1.00	1.00	1.00
Part-time Janitorial, by FTE	N/A	0.38	0.38	0.38	0.38	0.38
Total		**14.38**	**16.38**	**16.38**	**16.38**	**18.38**

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Population (Estimate)	44,974	45,504	46,042	46,320
# of Building Permits	425	401	375	400
Value of Building Permits	$330,000	$449,500	$284,300	$300,000
Value of Construction Permitted	$100,000,000	$156,700,000	$864,577,784	$500,000,000
# of Plumbing Permits	830	825	1012	1300
# of Mechanical Permits	525	500	408	475
# of Rezoning Cases	25	25	15	15
# of Subdivision Plats Approved	30	35	48	45
Complete Strategic Plan/ Comprehensive plan work items completed	YES	YES	YES	YES
Adopt/update Long-Range Transportation Plan	YES	YES	YES	YES
Adopt/update TIP*	YES	YES	YES	YES
Adopt/implement UPWP*	YES	YES	YES	YES
Enforce Historic Zoning District	YES	YES	YES	YES

*Anticipated planning tasks include implementation of the comprehensive plan, including but not limited to downtown redevelopment. Short range planning tasks include continued administration of the zoning ordinance and subdivision regulations, including revisions necessary to implement planning objectives such as SR60 corridor management. Planning also includes administration of other plans and grant programs. CUAMPO work tasks include development, adoption, administration, and amendment/adjustment the Long Range Transportation Plan (LRTP), the Transportation Improvement Plan (TIP), and the Unified Planning Work Program (UPWP), and related documents such as the Public Participation Plan.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

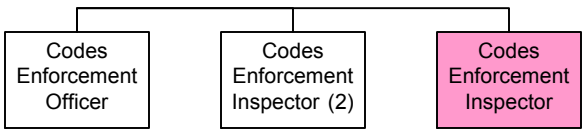
General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110200	Dev & Eng							
5A	Personnel							
110200	51110	Salaries	.00	868,600.00	1,017,200.00	935,000.00	948,100.00	948,100.00
110200	51120	Overtime	.00	500.00	500.00	500.00	500.00	500.00
110200	51310	Svc Award	.00	900.00	100.00	100.00	100.00	100.00
110200	51320	Longevity	.00	14,400.00	14,900.00	14,900.00	14,900.00	14,900.00
110200	51330	Sold Vac	.00	18,000.00	30,400.00	20,000.00	20,000.00	20,000.00
110200	51340	Christmas	.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
110200	51350	College	.00	700.00	700.00	700.00	700.00	700.00
110200	51360	Sick Pay	.00	4,000.00	4,900.00	4,000.00	4,000.00	4,000.00
110200	51400	Dental	.00	13,100.00	16,100.00	13,700.00	13,700.00	13,700.00
110200	51410	SS	.00	70,000.00	81,900.00	73,600.00	74,600.00	74,600.00
110200	51420	Health	.00	235,000.00	296,500.00	255,500.00	255,500.00	255,500.00
110200	51430	Retirement	.00	164,900.00	183,800.00	165,500.00	167,750.00	167,750.00
110200	51440	Life	.00	12,000.00	13,700.00	12,500.00	12,500.00	12,500.00
110200	51450	Vision	.00	3,100.00	3,400.00	3,400.00	3,400.00	3,400.00
110200	51470	Unemplmnt	.00	100.00	.00	.00	.00	.00
110200	51480	Ed Reimb	.00	.00	9,500.00	2,500.00	2,500.00	2,500.00
110200	51490	WC Claims	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
110200	51910	Laundry	.00	2,700.00	2,800.00	2,800.00	2,800.00	2,800.00
110200	52820	Car Allow	.00	4,200.00	8,400.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel			.00	1,414,000.00	1,687,600.00	1,511,700.00	1,528,050.00	1,528,050.00
5B	Operating							
110200	52110	Postage	.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110200	52160	GPS	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110200	52230	Public Ed	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110200	52330	Sub Member	.00	6,000.00	8,000.00	5,000.00	5,000.00	5,000.00
110200	52370	Advert	.00	1,500.00	1,500.00	3,000.00	3,000.00	3,000.00
110200	52410	Utilities	.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
110200	52450	Telephone	.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
110200	52560	ProfSer	.00	16,300.00	23,400.00	23,400.00	23,400.00	23,400.00
110200	52570	PermitROW	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110200	52610	Veh Maint	.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110200	52620	Equ Maint	.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110200	52660	Bld Maint	.00	19,800.00	19,800.00	19,800.00	19,800.00	19,800.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110200	52830	ProfDev	.00	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00
110200	52880	Wk Session	.00	5,300.00	5,300.00	5,300.00	4,000.00	4,000.00
110200	52900	Card Fees	.00	13,000.00	12,700.00	12,700.00	12,700.00	12,700.00
110200	52950	Landfill	.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
110200	53190	Office	.00	17,200.00	17,200.00	17,200.00	13,000.00	13,000.00
110200	53210	OpSupply	.00	2,000.00	5,000.00	4,000.00	3,000.00	3,000.00
110200	53220	OSHASupply	.00	300.00	300.00	300.00	300.00	300.00
110200	53260	Uniform	.00	5,000.00	5,100.00	5,100.00	2,000.00	2,000.00
110200	53310	Gas	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110200	55110	Ins-Bld	.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
110200	55120	Ins-Veh	.00	3,200.00	2,600.00	2,600.00	2,600.00	2,600.00
110200	55130	Ins-GenLia	.00	7,000.00	6,400.00	4,100.00	4,100.00	4,100.00
110200	55140	Ins-WC	.00	9,000.00	8,200.00	5,800.00	5,800.00	5,800.00
110200	55190	Ins-Bonds	.00	100.00	100.00	100.00	100.00	100.00
110200	55990	Misc	.00	600.00	500.00	.00	.00	.00
TOTAL Operating			.00	208,100.00	217,900.00	210,200.00	199,600.00	199,600.00
5C	Capital							
110200	99470	Equip	.00	.00	10,200.00	2,000.00	2,000.00	2,000.00
110200	99500	Hardware	.00	5,000.00	12,900.00	8,000.00	3,000.00	3,000.00
110200	99510	Software	.00	22,000.00	50,000.00	50,000.00	50,000.00	50,000.00
TOTAL Capital			.00	27,000.00	73,100.00	60,000.00	55,000.00	55,000.00
TOTAL Dev & Eng			.00	1,649,100.00	1,978,600.00	1,781,900.00	1,782,650.00	1,782,650.00

Codes Enforcement Division



Note: Position funded by the Community Development Block Grant

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110124	Code Enforcement							
5A	Personnel							
110124	51110	Salaries	.00	141,400.00	135,500.00	135,500.00	147,300.00	147,300.00
110124	51120	Overtime	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110124	51310	Svc Award	.00	300.00	300.00	300.00	300.00	300.00
110124	51320	Longevity	.00	3,400.00	3,600.00	3,600.00	3,600.00	3,600.00
110124	51330	Sold Vac	.00	1,600.00	5,700.00	1,600.00	1,600.00	1,600.00
110124	51340	Christmas	.00	400.00	400.00	400.00	400.00	400.00
110124	51360	Sick Pay	.00	600.00	900.00	900.00	900.00	900.00
110124	51400	Dental	.00	1,500.00	1,100.00	1,100.00	1,100.00	1,100.00
110124	51410	SS	.00	11,500.00	11,200.00	11,200.00	12,100.00	12,100.00
110124	51420	Health	.00	32,500.00	41,000.00	36,000.00	36,000.00	36,000.00
110124	51430	Retirement	.00	25,600.00	25,100.00	25,100.00	27,130.00	27,130.00
110124	51440	Life	.00	2,200.00	1,700.00	1,700.00	1,700.00	1,700.00
110124	51450	Vision	.00	400.00	400.00	400.00	400.00	400.00
110124	51910	Laundry	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Personnel			.00	223,400.00	228,900.00	219,800.00	234,530.00	234,530.00
5B	Operating							
110124	52110	Postage	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110124	52160	GPS	.00	1,200.00	600.00	600.00	600.00	600.00
110124	52370	Advert	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110124	52450	Telephone	.00	4,800.00	4,500.00	4,500.00	4,500.00	4,500.00
110124	52610	Veh Maint	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110124	52620	Equ Maint	.00	500.00	500.00	500.00	500.00	500.00
110124	52830	ProfDev	.00	200.00	3,000.00	3,000.00	2,000.00	2,000.00
110124	53190	Office	.00	3,100.00	3,100.00	3,100.00	2,000.00	2,000.00
110124	53260	Uniform	.00	1,600.00	1,500.00	1,500.00	1,500.00	1,500.00
110124	53310	Gas	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110124	55120	Ins-Veh	.00	700.00	700.00	700.00	700.00	700.00
110124	55140	Ins-WC	.00	6,610.00	6,100.00	6,100.00	6,100.00	6,100.00
110124	55990	Misc	.00	290.00	500.00	.00	.00	.00
TOTAL Operating			.00	26,000.00	27,500.00	27,000.00	24,900.00	24,900.00
5C	Capital							
110124	99280	Vehicle	.00	.00	30,000.00	.00	.00	.00

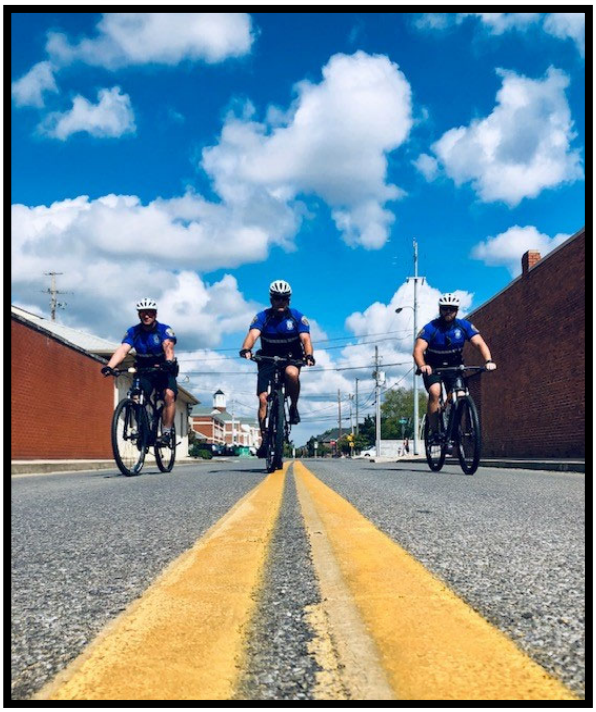
NEXT YEAR BUDGET LEVELS REPORT

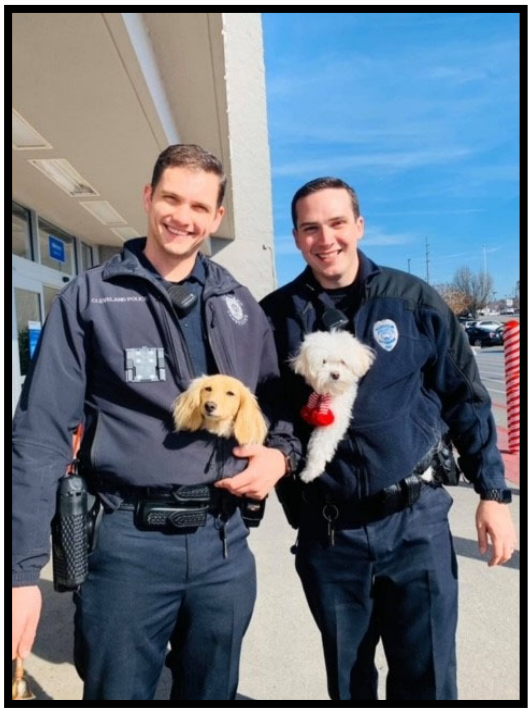
PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110124	99500	Hardware	.00	1,200.00	3,000.00	3,000.00	2,000.00	2,000.00
110124	99510	Software	.00	8,600.00	8,600.00	.00	.00	.00
TOTAL Capital			.00	9,800.00	41,600.00	3,000.00	2,000.00	2,000.00
TOTAL Code Enforcement			.00	259,200.00	298,000.00	249,800.00	261,430.00	261,430.00

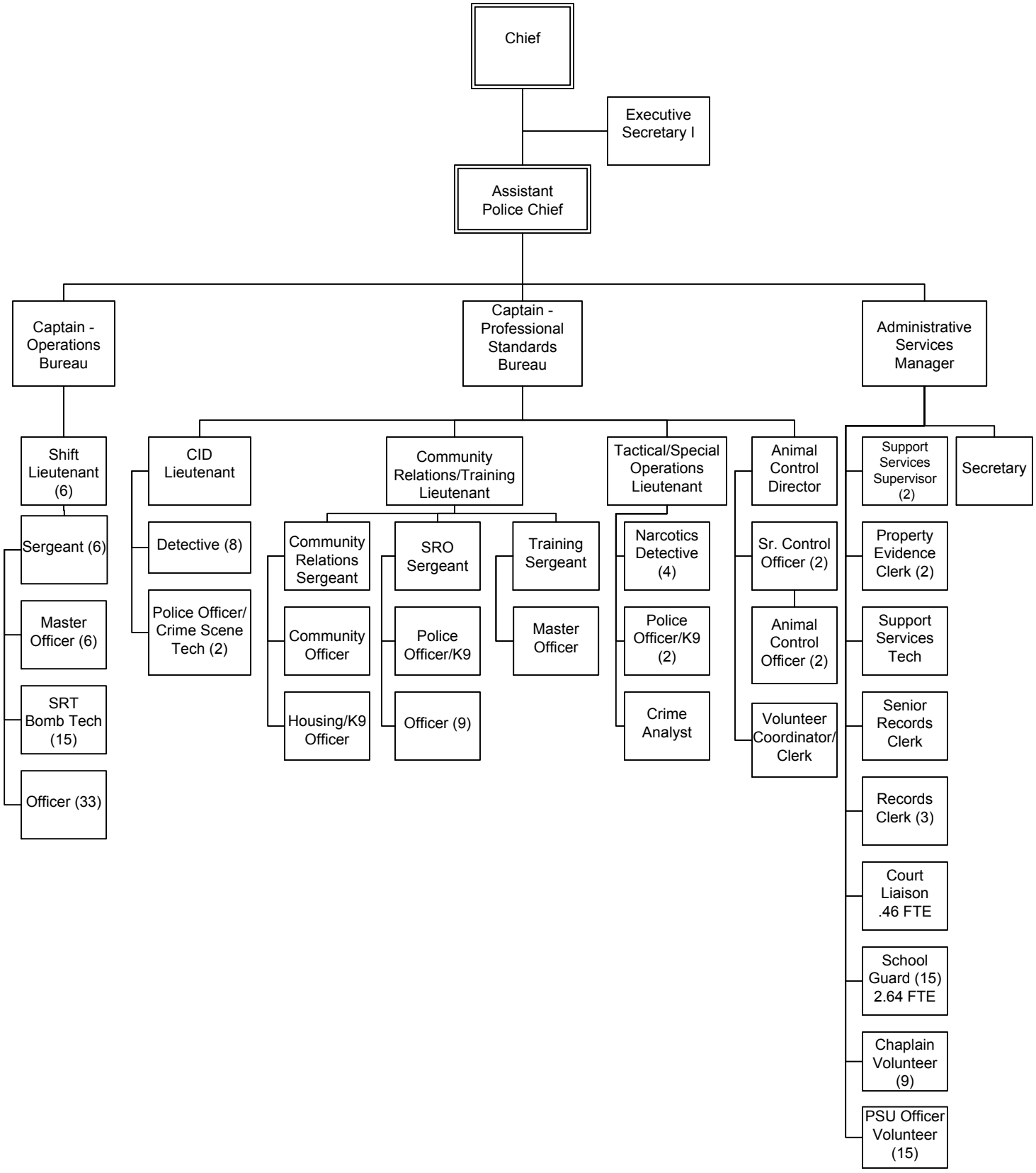
Cleveland Police Department







Police Department



Police Department

Programs, Services, and Functions:

The Cleveland Police Department provides services that transcend the expectations of our citizens. By recognizing the diversity and cultural differences of the visitors and citizens of Cleveland, we will continue to develop and improve communications and the shared responsibility for crime prevention. We will protect and serve the residents and visitors of Cleveland with honor, integrity and professionalism.

The Police Department is funded primarily from this budget within the General Fund. The Cleveland Housing Authority provides funds for one officer that is assigned to patrol and other duties identified by the Housing Authority. The Cleveland City School System provides funding for five (5) School Resource Officers. Other funding sources include the Drug Enforcement Fund, Byrne Memorial Justice Assistance Grants (JAG), Tennessee Sex Offender Registry and the Governor's Highway Safety Grant.

The Department is authorized for 105 sworn officers. An Assistant Chief position was added in March 2020. In FY2022 the department will be authorized for 2.31 officers per 1,000 citizens in Cleveland. These officers are assigned through the department; Administration, Patrol Teams, Detectives, Crime Scene Techs, School Resource Officers, Community Enforcement Officer, Housing Officer, Training Officer, Accreditation Officer, K-9 Officers, EOD Officers, Crime Suppression Officers, and Media Relations Officer. Two (2) Detectives are currently assigned to the Tenth Judicial Drug Task Force through a mutual aid agreement. We also have a Detective assigned to the FBI ICAC (Internet Crimes Against Children). Our 12-member SWAT team receives advanced training throughout the year to deal with critical incidents.

The Department is made up of three (3) bureaus: Operations, Professional Standards and Support Services. Operations and Professional Standards are commanded by Police Captains and Support Services is directed by the Administrative Services Manager.

The Operations Bureau consists of the Patrol Division which is divided into 6 teams. These patrol teams work 10-hour shifts providing services 24 hours a day, 7 days a week. The Professional Standards Bureau includes the Investigative Division, Training, and the Community Relations Unit. The Support Services Bureau is comprised of the Records Unit, Property and Evidence, Quartermaster, and our volunteer units.

The Department engages with our community by providing services such as R.A.D. (Rape Aggression Defense System) classes, Neighborhood Watch Programs and Youth Police Academies. Our Public Service Unit provides vehicle unlocks and funeral escorts. School Crossing Guards direct foot traffic in our school zones. Both units assist with annual events such as the July 4th Fireworks Display, Halloween Block Party and Christmas Parade, in addition to other special events throughout the year.

The department maintains national accreditation by CALEA, the Commission on the Accreditation for Law Enforcement Agencies, Inc. We also maintain state accreditation by TLEA, the Tennessee Association of Chiefs of Police Tennessee Law Enforcement Accreditation.

The Cleveland City Council generously supports our department as we strive to stay up to date in technology and other current trends in the police and public safety field. The City Council's continued support of increased sworn personnel will be instrumental in achieving several of our departmental goals in the foreseeable future.

The Department continues to seek grant funding from Homeland Security, the U.S. Department of Justice, and other state and federal funding sources to provide officers with up-to-date equipment.

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$9,193,521	$10,052,630	$10,203,755	$10,479,320	2.7%
Operating	$1,307,339	$1,414,200	$1,406,268	$1,346,600	-4.2%
Capital Outlay & Debt Service	$169,278	$229,850	$305,305	$181,600	-40.5%
Total Expenditures	$10,670,138	$11,696,680	$11,915,328	$12,007,520	0.8%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Police Chief	32	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	30	0.00	0.00	1.00	1.00	1.00
Captain	30	2.00	2.00	2.00	2.00	2.00
Lieutenant	28	9.00	9.00	9.00	9.00	9.00
Administrative Services Manager	28	0.00	0.00	0.00	0.00	1.00
Sergeant	27	9.00	9.00	9.00	9.00	9.00
Detective	27	11.00	11.00	11.00	11.00	12.00
Support Services Manager	27	1.00	1.00	1.00	1.00	0.00
Crime Scene Technician	26	0.00	1.00	1.00	1.00	1.00
Master Police Officer	25+2	8.00	8.00	8.00	8.00	7.00
Police Officer/CST	25+1	2.00	1.00	1.00	1.00	1.00
Police Officer/K-9 (SRO)	25+1	3.00	3.00	3.00	3.00	3.00
Police Officer/Bomb Tech/SRT (1 SRO)	25+1	15.00	15.00	15.00	15.00	15.00
Police Officer/Crime Analyst	25+1	0.00	0.00	0.00	0.00	1.00
Community Police Officers	25+1	2.00	1.00	1.00	1.00	1.00
Housing Officer/K-9*	25+1	1.00	1.00	1.00	1.00	1.00
Executive Secretary I	25	1.00	1.00	1.00	1.00	1.00
Police Officer (8 SRO)	25	34.00	35.00	38.00	38.00	41.00
Support Services Supervisor	24	1.00	1.00	1.00	1.00	2.00
Property/Evidence Clerk	23	1.00	1.00	1.00	1.00	2.00
Secretary	23	3.00	2.00	2.00	2.00	1.00
Support Services Tech	23	0.00	1.00	1.00	1.00	1.00
Senior Records Clerk	23	0.00	1.00	1.00	1.00	1.00
Records Clerk	22	4.00	3.00	3.00	3.00	3.00
Receptionist	21	1.00	1.00	1.00	1.00	0.00
PT Court Liaison by FTE	22	0.46	0.46	0.46	0.46	0.46
PT School Crossing Guards by FTE (14)	N/A	2.64	2.64	2.64	2.64	2.64
Total		**112.10**	**112.10**	**116.10**	**116.10**	**120.10**

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

Goals and Objectives:

- Decrease Violent Crime Rate by 15%
- Decrease Traffic Accidents by 5%
- Reduce Response Time to under 7 minutes
- Continue equipping all Patrol Vehicles with In-Vehicle Video Cameras
- Decrease At-Fault Crashes by 10%
- Increase CID/SIU clearance rate by 5%
- Continue to place a high priority on safety within City schools
- Continue training program for law enforcement personnel
- Continue with annual vehicle replacement program
- Maintain CALEA and TLEA Accreditation and Standards
- Utilize Crime Analyst position to assist criminal investigations specifically narcotics
- Utilize social media to gather criminal intelligence and encourage involvement of citizens in our community.
- Decrease uses of force without jeopardizing risk to officers by training quarterly on Use of Force and De-escalation for all sworn personnel.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Population (Estimate)	44,974	45,005	45,425	45,425
# of Sworn Officers	102	105	105	105
Sworn Officers per 1,000 Population	2.28	2.31	2.31	2.31
Annual Training Hours for Sworn Personnel	7,000	7,400	7,400	7,400
Clearance Rate for Detectives	65%	70%		73%
# Job-related Injuries requiring medical treatment	9	9		8
Traffic Accidents	3,153	3,494	3,200	3,040
Traffic Accidents w/ Injury	347	403	352	335
Traffic Accidents – Alcohol Related	48	43	62	40
Response Time (in minutes)	6.0	6.5	6.0	6.0
Calls for Service	64,398	59,475	46,556	51,000
DUI Citations/Arrests	105	147	170	125
Homicide	1	5	3	1
Sexual Offenses	48	55	35	30
Robbery	31	53	50	43
Aggravated Assault	369	300	300	255
Automobile Theft	183	206	180	153
Thefts	1,839	1,821	1,500	1,275
Moving Citations	3,861	3,046	1,363	3,000
Parking Citations	1,409	686	381	700

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110300	Police								
5A	Personnel								
110300	51110	Salaries	.00	5,872,000.00	5,918,000.00	5,918,000.00	6,054,120.00	6,054,120.00	
110300	51120	Overtime	.00	322,000.00	300,000.00	300,000.00	300,000.00	300,000.00	
110300	51140	Parttime	.00	57,500.00	123,900.00	123,900.00	123,900.00	123,900.00	
110300	51190	Supp Pay	.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	
110300	51210	In Svc	.00	84,000.00	84,000.00	84,000.00	84,000.00	84,000.00	
110300	51220	ExtraDuty	.00	150,000.00	.00	.00	.00	.00	
110300	51310	Svc Award	.00	2,175.00	2,450.00	2,450.00	2,450.00	2,450.00	
110300	51320	Longevity	.00	79,600.00	82,350.00	82,350.00	82,350.00	82,350.00	
110300	51330	Sold Vac	.00	85,000.00	80,000.00	80,000.00	80,000.00	80,000.00	
110300	51340	Christmas	.00	14,500.00	14,100.00	14,100.00	14,100.00	14,100.00	
110300	51350	College	.00	1,030.00	1,030.00	1,030.00	1,030.00	1,030.00	
110300	51360	Sick Pay	.00	28,325.00	30,000.00	30,000.00	30,000.00	30,000.00	
110300	51400	Dental	.00	64,125.00	75,000.00	73,000.00	73,000.00	73,000.00	
110300	51410	SS	.00	480,000.00	507,800.00	507,800.00	518,220.00	518,220.00	
110300	51420	Health	.00	1,500,000.00	1,618,800.00	1,618,800.00	1,618,800.00	1,618,800.00	
110300	51430	Retirement	.00	1,313,100.00	1,329,000.00	1,329,000.00	1,357,150.00	1,357,150.00	
110300	51440	Life	.00	68,400.00	63,000.00	63,000.00	63,000.00	63,000.00	
110300	51450	Vision	.00	17,000.00	17,900.00	17,900.00	17,900.00	17,900.00	
110300	51470	Unemplmnt	.00	4,000.00	500.00	500.00	500.00	500.00	
110300	51480	Ed Reimb	.00	16,700.00	14,500.00	14,500.00	14,500.00	14,500.00	
110300	51490	WC Claims	.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	
110300	51910	Laundry	.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	
110300	51920	Physicals	.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
110300	51930	Pre Emp	.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
TOTAL Personnel			.00	10,203,755.00	10,306,630.00	10,304,630.00	10,479,320.00	10,479,320.00	
5B	Operating								
110300	52110	Postage	.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
110300	52160	GPS	.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
110300	52180	Radios	.00	27,400.00	7,500.00	7,500.00	7,500.00	7,500.00	
110300	52230	Public Ed	.00	5,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
110300	52330	Sub Member	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
110300	52350	Accredit	.00	7,000.00	11,000.00	11,000.00	11,000.00	11,000.00	
110300	52360	Investigat	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General	Fund		2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110300	52370	Advert	.00	500.00	500.00	500.00	500.00	500.00
110300	52410	Utilities	.00	75,000.00	71,400.00	71,400.00	71,400.00	71,400.00
110300	52450	Telephone	.00	122,300.00	125,000.00	124,000.00	124,000.00	124,000.00
110300	52550	ContrSvc	.00	.00	2,000.00	2,000.00	2,000.00	2,000.00
110300	52610	Veh Maint	.00	160,181.67	155,000.00	155,000.00	155,000.00	155,000.00
110300	52620	Equ Maint	.00	300.00	2,000.00	2,000.00	2,000.00	2,000.00
110300	52650	SpEquMaint	.00	26,000.00	.00	.00	.00	.00
110300	52660	Bld Maint	.00	69,400.00	72,000.00	70,000.00	70,000.00	70,000.00
110300	52830	ProfDev	.00	78,200.00	70,000.00	70,000.00	65,000.00	65,000.00
110300	52840	RecruitEd	.00	7,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110300	52880	Wk Session	.00	1,500.00	3,500.00	3,500.00	3,000.00	3,000.00
110300	53160	ProtectVst	.00	33,000.00	26,000.00	26,000.00	26,000.00	26,000.00
110300	53170	CrimeScene	.00	6,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110300	53180	SRTSupply	.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110300	53190	Office	.00	33,500.00	33,500.00	33,500.00	31,000.00	31,000.00
110300	53210	OpSupply	.00	23,193.00	15,000.00	15,000.00	15,000.00	15,000.00
110300	53220	OSHASupply	.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00
110300	53260	Uniform	.00	63,500.00	68,500.00	68,500.00	68,500.00	68,500.00
110300	53270	Ammo	.00	13,000.00	38,000.00	38,000.00	38,000.00	38,000.00
110300	53310	Gas	.00	174,570.00	188,000.00	185,000.00	185,000.00	185,000.00
110300	53400	SexOffReg	.00	13,449.00	.00	.00	.00	.00
110300	53960	CanineExp	.00	8,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110300	53970	Volunteer	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110300	55110	Ins-Bld	.00	16,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110300	55120	Ins-Veh	.00	104,170.00	103,000.00	103,000.00	103,000.00	103,000.00
110300	55130	Ins-GenLia	.00	76,405.00	83,000.00	83,000.00	83,000.00	83,000.00
110300	55140	Ins-WC	.00	218,000.00	200,000.00	200,000.00	200,000.00	200,000.00
110300	55190	Ins-Bonds	.00	500.00	500.00	500.00	500.00	500.00
110300	55990	Misc	.00	500.00	500.00	.00	.00	.00
TOTAL Operating			.00	1,406,268.67	1,361,100.00	1,354,600.00	1,346,600.00	1,346,600.00
5C	Capital							
110300	99470	Equip	.00	144,455.00	171,000.00	70,000.00	70,000.00	70,000.00
110300	99500	Hardware	.00	46,500.00	40,000.00	40,000.00	35,000.00	35,000.00
110300	99510	Software	.00	114,350.00	159,500.00	76,600.00	76,600.00	76,600.00
TOTAL Capital			.00	305,305.00	370,500.00	186,600.00	181,600.00	181,600.00
TOTAL Police			.00	11,915,328.67	12,038,230.00	11,845,830.00	12,007,520.00	12,007,520.00

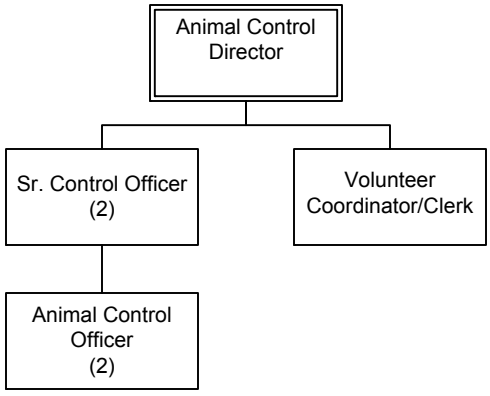
Animal Control



Please remember to have your pets spayed or neutered in order to help control the pet population.



Animal Control



Animal Control

Programs, Services, and Functions:

This budget covers the costs to operate the City's Animal Control Division. Animal Control services have not extended outside the corporate city limits of Cleveland since Fiscal Year 2015.

Animal Control Officers enforce the City's leash law and other related City ordinances, as well as all state statutes regarding animal control, rabies, vaccinations, and quarantining of animals.

The Department actively promotes pet adoptions. The Bradley County Veterinarians Association provides discount rates for spaying, neutering, and vaccinations of all adopted animals at the Cleveland Animal Shelter.

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$403,259	$428,960	$428,960	$440,830	2.8%
Operating	$115,144	$161,850	$162,981	$155,250	-4.7%
Capital Outlay & Debt Service	$4,603	$5,000	$5,000	$3,000	-40.0%
Total Expenditures	$523,006	$595,810	$596,941	$599,080	0.4%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Animal Control Director	27	1.00	1.00	1.00	1.00	1.00
Senior Animal Control Officer	24	2.00	2.00	2.00	2.00	2.00
Animal Control Officer	23	2.00	2.00	2.00	2.00	2.00
Volunteer Coordinator/Clerk	23	0.00	1.00	1.00	1.00	1.00
Records Clerk	22	1.00	0.00	0.00	0.00	0.00
Total		**6.00**	**6.00**	**6.00**	**6.00**	**6.00**

Goals and Objectives:

- Continue to provide high quality animal control services throughout the City.
- Continue to be pro-active in adoptions.
- Continue to educate citizens on the need for spaying, neutering and vaccinating all cats and dogs.
- Continue to actively respond to citizen complaints regarding animals and animal cruelty.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
# of Total Animals Handled	1,436	1,155	1,100	1,100
# of Total Calls in City and County	3,413	2,736	2,600	2,600
# of Animals Picked-up in-City	707	565	500	500
# of Calls to County Veterinarians	335	254	250	250
# of Animals Adopted	898	753	750	750
# of Animals Euthanized	108	99	100	100
# of Animals Handled per Employee	239	193	183	183
% of Animals Adopted vs. Euthanized	8%	9%	9%	9%
# of Animals Brought in from County	1	0	0	0
# of Complaints Regarding Animals	3,413	2,736	2,600	2,600
# of Complaints Regarding Animal Cruelty	122	161	150	150
# of Educational Programs	1	1	1	1
# of Employees	6	6	6	6
# of Certified Animal Control Officers	4	4	4	4

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110341	Animal Control							
5A	Personnel							
110341	51110	Salaries	.00	258,175.00	255,500.00	255,500.00	258,650.00	258,650.00
110341	51120	Overtime	.00	16,300.00	16,900.00	16,300.00	16,300.00	16,300.00
110341	51310	Svc Award	.00	400.00	75.00	75.00	75.00	75.00
110341	51320	Longevity	.00	6,425.00	3,900.00	3,900.00	3,900.00	3,900.00
110341	51330	Sold Vac	.00	4,225.00	4,500.00	4,500.00	4,500.00	4,500.00
110341	51340	Christmas	.00	760.00	650.00	650.00	650.00	650.00
110341	51360	Sick Pay	.00	1,000.00	1,625.00	1,625.00	1,625.00	1,625.00
110341	51400	Dental	.00	3,300.00	4,200.00	4,200.00	4,200.00	4,200.00
110341	51410	SS	.00	22,500.00	21,300.00	21,300.00	21,540.00	21,540.00
110341	51420	Health	.00	56,800.00	77,000.00	77,000.00	77,000.00	77,000.00
110341	51430	Retirement	.00	50,000.00	43,000.00	43,000.00	43,540.00	43,540.00
110341	51440	Life	.00	3,700.00	3,200.00	3,200.00	3,200.00	3,200.00
110341	51450	Vision	.00	725.00	1,000.00	1,000.00	1,000.00	1,000.00
110341	51490	WC Claims	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110341	51910	Laundry	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110341	51920	Physicals	.00	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00
TOTAL Personnel			.00	428,960.00	437,500.00	436,900.00	440,830.00	440,830.00
5B	Operating							
110341	52110	Postage	.00	200.00	200.00	200.00	200.00	200.00
110341	52160	GPS	.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
110341	52180	Radios	.00	500.00	500.00	500.00	500.00	500.00
110341	52330	Sub Member	.00	750.00	750.00	750.00	750.00	750.00
110341	52370	Advert	.00	300.00	300.00	300.00	300.00	300.00
110341	52410	Utilities	.00	9,500.00	9,700.00	9,700.00	9,700.00	9,700.00
110341	52450	Telephone	.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110341	52500	SpayNeuter	.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110341	52510	VetExp	.00	30,900.00	30,000.00	30,000.00	30,000.00	30,000.00
110341	52610	Veh Maint	.00	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110341	52660	Bld Maint	.00	18,200.00	18,200.00	18,200.00	17,000.00	17,000.00
110341	52830	ProfDev	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110341	52900	Card Fees	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341	52950	Landfill	.00	800.00	800.00	800.00	800.00	800.00
110341	53190	Office	.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00

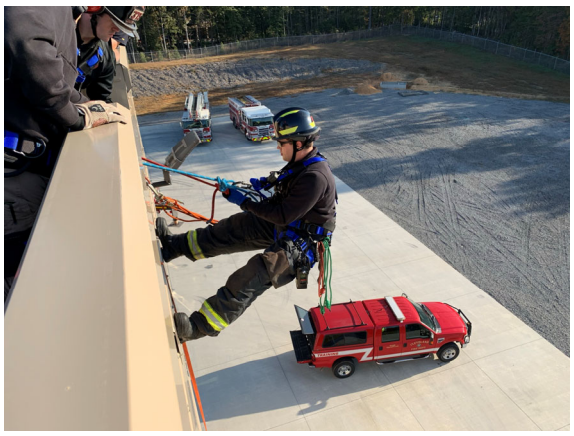
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General	Fund		2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110341	53220	OSHASupply	.00	600.00	500.00	500.00	500.00	500.00
110341	53260	Uniform	.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
110341	53270	Ammo	.00	250.00	250.00	250.00	250.00	250.00
110341	53310	Gas	.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
110341	53950	PetSupply	.00	8,931.00	5,800.00	5,800.00	5,800.00	5,800.00
110341	53970	Volunteer	.00	500.00	500.00	500.00	500.00	500.00
110341	55110	Ins-Bld	.00	800.00	800.00	800.00	800.00	800.00
110341	55120	Ins-Veh	.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
110341	55130	Ins-GenLia	.00	2,700.00	1,500.00	1,500.00	1,500.00	1,500.00
110341	55140	Ins-WC	.00	7,800.00	4,900.00	4,900.00	4,900.00	4,900.00
110341	55990	Misc	.00	500.00	500.00	.00	.00	.00
TOTAL Operating			.00	162,981.00	156,950.00	156,450.00	155,250.00	155,250.00
5C	Capital							
110341	99470	Equip	.00	1,500.00	3,000.00	3,000.00	2,000.00	2,000.00
110341	99500	Hardware	.00	3,500.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Capital			.00	5,000.00	4,000.00	4,000.00	3,000.00	3,000.00
TOTAL Animal Control			.00	596,941.00	598,450.00	597,350.00	599,080.00	599,080.00

Cleveland Fire Department



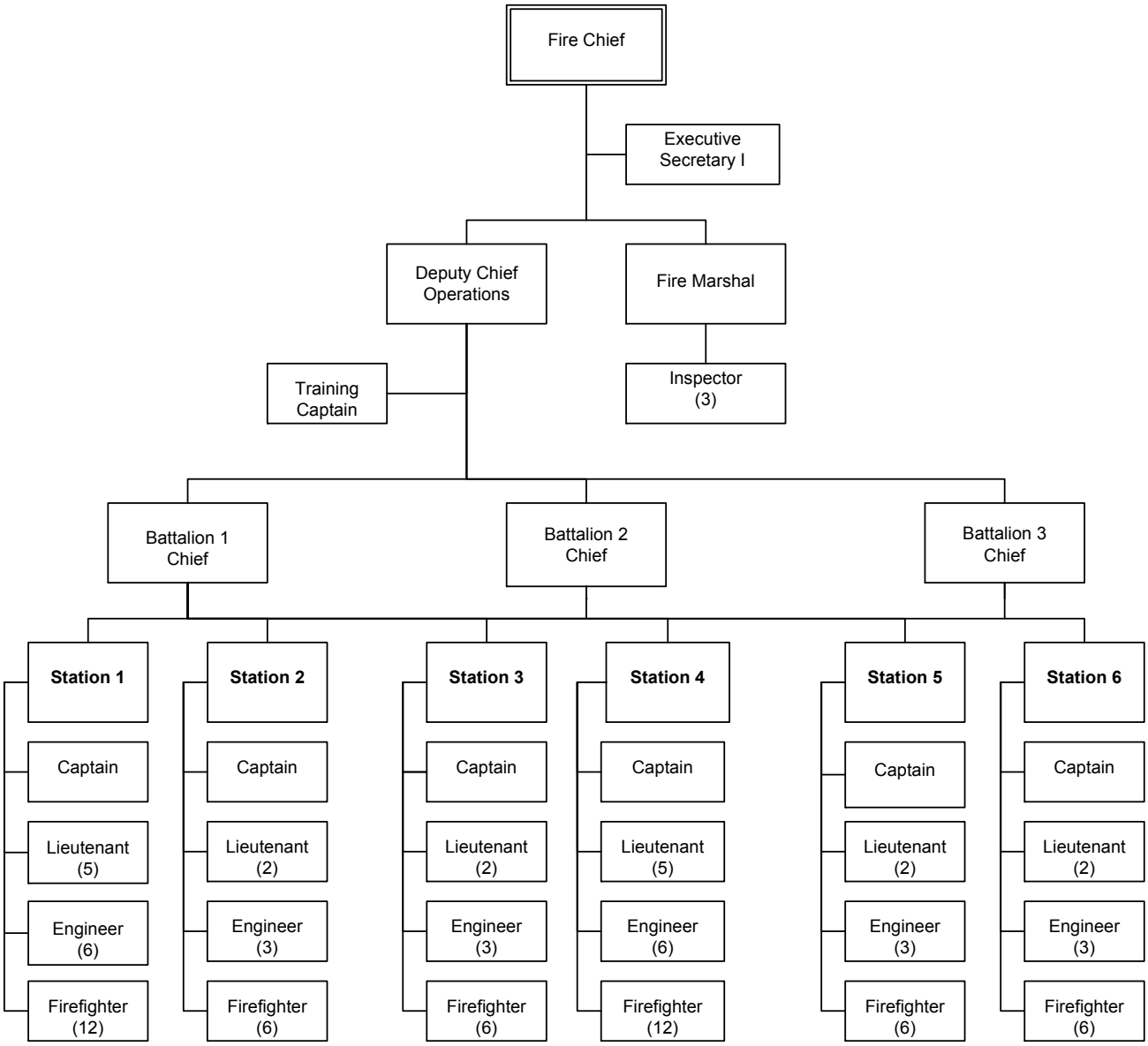








Cleveland Fire Department



Cleveland Fire Department

Programs, Services, and Functions:

The City of Cleveland Fire Department is currently made up of one hundred and seven (107) full time personnel including (99) operating personnel, five (5) administrative staff positions and three (3) fire prevention staff members. Administrative staff personnel include the Fire Chief, Executive Secretary, (1) one Deputy Fire Chief, (1) one Fire Marshal, and Training Officer; the fire prevention division includes three (3) Fire Inspectors. The department currently works out of six (6) stations.

Along with providing fire suppression, the City of Cleveland Fire Department provides vehicle extrication, medical first response, hazardous materials responses and technical rescue to emergencies within the city limits.

The City of Cleveland Fire Department continues to respond to all priority medical calls within the city limits. These responses enhance medical care and do not involve medical transport. The calls for rescue and medical service in FY2020 were 1,952, accounting for 62% of all emergency responses, and a 24% increase over 2019.

The City of Cleveland Fire Department responded to 3,167 calls for service during FY2020. Total call volume was basically unchanged when compared to FY2019. The estimated value of property saved was $12,521.,199 and the estimated property loss due to fire was $1,014,010.

The City of Cleveland Fire Department achieved an Insurance Services Organization Class 2/2X rating for the City of Cleveland residents, businesses, and industry, effective July 1, 2020.

The Training Division continues to aggressively train all firefighters utilizing a variety of different methods and compiling more than 38,642 hours of classroom and hands-on training for FY2020. Through continuous training, City of Cleveland firefighters demonstrate their dedication and commitment to their community, citizens, and fellow firefighters.

The Fire Prevention Division conducted 2,597 inspections during FY2020 with 2,217 of these being annual Fire & Life Safety inspections. The Corona Virus Pandemic prevented many of the typical fire prevention outreach activities normally conducted.

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$9,248,765	$9,895,100	$9,915,395	$10,275,140	3.6%
Operating	$908,631	$904,000	$919,612	$916,524	-0.3%
Capital Outlay & Debt Service	$48,673	$91,800	$84,800	$108,360	27.8%
Total Expenditures	$10,206,069	$10,890,900	$10,919,807	$11,300,024	3.5%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Fire Chief	32	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	30	0.00	1.00	1.00	1.00	1.00
Fire Marshal	29	0.00	0.00	0.00	0.00	1.00
Battalion Commander	29	3.00	3.00	3.00	3.00	3.00
Captain	28	5.00	6.00	6.00	6.00	6.00
Training Captain	28	1.00	1.00	1.00	1.00	1.00
Lieutenant	27	16.00	18.00	18.00	18.00	18.00
Fire Inspector	27	3.00	3.00	3.00	3.00	3.00
Driver/Engineer	26	21.00	24.00	24.00	24.00	24.00
Executive Secretary I	25	1.00	1.00	1.00	1.00	1.00
Firefighter	25	40.00	46.00	48.00	48.00	48.00
Total		**91.00**	**104.00**	**106.00**	**106.00**	**107.00**

Goals and Objectives:

- Maintain the reduction in loss of life and property through education, prevention, and professional emergency management.
    - Purchase additional Fire Safety Materials and provide additional training classes to the public.
- Increase number of public information classes, using station Open Houses, school programs, and interactions with civic organizations.
    - Hold an annual Open House at all stations for the public to attend and observe live demonstrations of how fire equipment is used in department's daily jobs.
    - Publish and distribute a bi-annual newsletter to all city residents in their Cleveland Utilities statement.
    - Present "show and tell" at schools throughout the year in addition to Fire Prevention month; as well as, encourage station tours for children and adults of all ages.
    - Offer informational speakers and have the CFD Honor Guard attend civic organization meetings.
    - Offer Career Showcase annually to educate the public as to the lifestyle and skill sets required of a career in the fire service, as well as establish relationships and guidance to individuals interested in a career in the fire service.
    - Offer annual open house events at each fire station to foster public interaction and familiarization with the CFD.
- Improve ISO (currently ISO 3) rating by hiring additional firefighters and constructing stations and evaluate areas of possible improvement.
- Fill one (1) Fire Marshal position to enhance the administrative capabilities of the department's fire prevention division with focus on the management of that division's personnel, the city-wide inspection program which includes the annual inspection of all commercial and industrial occupancies within the boundaries of the City of Cleveland, the Fire Prevention Program, industrial outreach, code enforcement. Approximately $8,000

additional dollars, in FY2021, will be required to fund this position due to interdepartmental reorganization that will delete one fire inspector's position.

- Fill three (3) Battalion Chief Aides positions at the rank of Lieutenant. These positions would assist the battalion chief with clerical responsibilities, function as emergency scene safety officers, be responsible for the safe operation of the of the response vehicle to emergency scenes – freeing the battalion chief to begin scene management while in route. These positions are a component of the CFD's 15-year strategic plan and are a component of ISO's evaluations of a fire department's response capabilities; the CFD scored zero points in this ISO category in our most recent evaluation.
- Obtain 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 Jetport.
- Continue the Wellness Program for Cleveland Fire Personnel.
    - Annual physicals are required and conducted for all CFD personnel.
    - Annual Fit for Duty testing is required for all firefighters hired after 2007.
    - Peer Fitness Assessments are held annually to ensure all operations division personnel are physically capable of performing their jobs.
    - One hour per day is dedicated to physical fitness; mandatory for operations division personnel.
- Continue the development of the Cleveland Fire Department Training Facility by adding a pole barn (40'X120') to provide covered rehabilitation for firefighters, conduct new candidate physical agility testing (equipment protection) and provide covered parking for multiple equipment trailers. Anticipate cost: approximately $175,000.
- Continue to replace fire administration and inspection vehicles over the next several years.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Property Loss ($) Due to Fire	$2,122,276	$1,014,010	$1,750,000	$1,500,000
Property Saved ($)	$13,707,675	$12,521,199	$11,250,000	$12,000,000
Calls for Service	3,173	3,414	3,450	3450
Number of Fatalities	1	0	0	0
Number of Injuries	0	2	0	0
Number of Certified Personnel	106	100	110	104
Number of EMRs	59	59	61	57
Number of EMTs - Basic	4	4	4	4
Number of AEMTs	36	36	40	40
Number of Paramedics	4	4	5	4
Population of Cleveland	44,974	45,425	45,425	45,425
Fire Service Cost per 1,000 Population	$227,114	$241,000	$230,000	$241,000
Fire Inspections per 1,000 Population	48.2	52	48.98	60
Number of Annual Fire Inspections*	2,000	2,597	2,015	2,015
Number of Fire Education Classes	38	8 (COVID)	42	42
Structure/Vehicle Fire Calls per 1,000 Population	1.49	1.18	1.59	1.20
Number of Structure/Vehicle Fires	67	53	72	70
Fire Cause Determined	92%	92%	94%	94%
Restricted Duty During the Year	0	0	0	0
Cost per Structure/Vehicle Fire Call	$152,451	$205,479	$145,000	$175,000
Average Response Time from Dispatch	4 min/28 sec	4 min/24 sec	4 min/03 sec	4 min/24 sec

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110350	Fire								
5A	Personnel								
110350	51110	Salaries	.00	5,715,600.00	5,829,452.00	5,829,500.00	5,877,460.00	5,877,460.00	
110350	51120	Overtime	.00	295,400.00	317,000.00	280,000.00	258,000.00	258,000.00	
110350	51180	Fireruns	.00	4,000.00	4,140.00	4,140.00	4,140.00	4,140.00	
110350	51190	Supp Pay	.00	77,400.00	81,700.00	81,700.00	81,700.00	81,700.00	
110350	51210	In Svc	.00	82,400.00	82,400.00	82,400.00	82,400.00	82,400.00	
110350	51310	Svc Award	.00	2,200.00	3,560.00	3,560.00	3,560.00	3,560.00	
110350	51320	Longevity	.00	89,720.00	85,650.00	85,650.00	85,650.00	85,650.00	
110350	51330	Sold Vac	.00	60,180.00	67,725.00	65,000.00	65,000.00	65,000.00	
110350	51340	Christmas	.00	11,700.00	11,700.00	11,700.00	11,700.00	11,700.00	
110350	51350	College	.00	200.00	200.00	200.00	200.00	200.00	
110350	51360	Sick Pay	.00	25,200.00	25,200.00	25,200.00	25,200.00	25,200.00	
110350	51400	Dental	.00	80,200.00	86,400.00	81,500.00	81,500.00	81,500.00	
110350	51410	SS	.00	494,900.00	494,900.00	494,900.00	498,570.00	498,570.00	
110350	51420	Health	.00	1,425,500.00	1,539,540.00	1,539,540.00	1,539,540.00	1,539,540.00	
110350	51430	Retirement	.00	1,323,800.00	1,429,704.00	1,420,000.00	1,429,920.00	1,429,920.00	
110350	51440	Life	.00	74,600.00	74,600.00	74,600.00	74,600.00	74,600.00	
110350	51450	Vision	.00	17,600.00	19,010.00	18,000.00	18,000.00	18,000.00	
110350	51480	Ed Reimb	.00	14,400.00	15,000.00	14,400.00	14,400.00	14,400.00	
110350	51490	WC Claims	.00	7,300.00	7,885.00	7,800.00	7,800.00	7,800.00	
110350	51910	Laundry	.00	26,400.00	27,000.00	27,000.00	27,000.00	27,000.00	
110350	51920	Physicals	.00	47,895.00	50,000.00	50,000.00	50,000.00	50,000.00	
110350	51930	Pre Emp	.00	38,800.00	40,000.00	38,800.00	38,800.00	38,800.00	
TOTAL Personnel			.00	9,915,395.00	10,292,766.00	10,235,590.00	10,275,140.00	10,275,140.00	
5B	Operating								
110350	52110	Postage	.00	500.00	500.00	500.00	500.00	500.00	
110350	52180	Radios	.00	19,600.00	84,900.00	7,000.00	7,000.00	7,000.00	
110350	52230	Public Ed	.00	.00	4,200.00	4,200.00	4,200.00	4,200.00	
110350	52330	Sub Member	.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	
110350	52350	Accredit	.00	3,600.00	4,000.00	4,000.00	4,000.00	4,000.00	
110350	52370	Advert	.00	600.00	600.00	600.00	600.00	600.00	
110350	52410	Utilities	.00	121,300.00	123,726.00	123,800.00	123,800.00	123,800.00	
110350	52450	Telephone	.00	61,300.00	63,140.00	63,140.00	63,140.00	63,140.00	
110350	52600	Appar Test	.00	4,600.00	5,000.00	5,000.00	5,000.00	5,000.00	

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General	Fund		2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110350	52610	Veh Maint	.00	105,000.00	108,000.00	100,000.00	100,000.00	100,000.00
110350	52620	Equ Maint	.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110350	52650	SpEquMaint	.00	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00
110350	52660	Bld Maint	.00	67,501.95	80,000.00	70,000.00	70,000.00	70,000.00
110350	52830	ProfDev	.00	13,500.00	17,500.00	17,500.00	15,000.00	15,000.00
110350	52840	RecruitEd	.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110350	52880	Wk Session	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110350	53190	Office	.00	10,000.00	10,000.00	10,000.00	9,000.00	9,000.00
110350	53210	OpSupply	.00	15,120.00	16,000.00	16,000.00	15,000.00	15,000.00
110350	53220	OSHASupply	.00	1,700.00	3,200.00	3,200.00	3,200.00	3,200.00
110350	53230	Med Supply	.00	9,500.00	22,100.00	18,000.00	18,000.00	18,000.00
110350	53260	Uniform	.00	34,500.00	35,000.00	35,000.00	35,000.00	35,000.00
110350	53310	Gas	.00	33,000.00	48,960.00	48,000.00	48,000.00	48,000.00
110350	53440	PPE Gear	.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
110350	53940	Hazmat	.00	4,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110350	53980	HonorGd	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110350	53990	Donation	.00	6,486.00	.00	.00	.00	.00
110350	55110	Ins-Bld	.00	17,105.00	16,800.00	16,800.00	16,800.00	16,800.00
110350	55120	Ins-Veh	.00	62,332.00	55,561.00	55,561.00	55,561.00	55,561.00
110350	55130	Ins-GenLia	.00	47,268.00	50,228.00	50,228.00	50,228.00	50,228.00
110350	55140	Ins-WC	.00	155,000.00	140,895.00	140,895.00	140,895.00	140,895.00
110350	55990	Misc	.00	500.00	500.00	.00	.00	.00
TOTAL Operating			.00	919,612.95	1,022,410.00	921,024.00	916,524.00	916,524.00
5C	Capital							
110350	99470	Equip	.00	48,500.00	63,300.00	63,300.00	60,000.00	60,000.00
110350	99500	Hardware	.00	15,500.00	18,000.00	16,000.00	16,000.00	16,000.00
110350	99510	Software	.00	20,800.00	32,360.00	32,360.00	32,360.00	32,360.00
TOTAL Capital			.00	84,800.00	113,660.00	111,660.00	108,360.00	108,360.00
TOTAL Fire			.00	10,919,807.95	11,428,836.00	11,268,274.00	11,300,024.00	11,300,024.00

Public Works

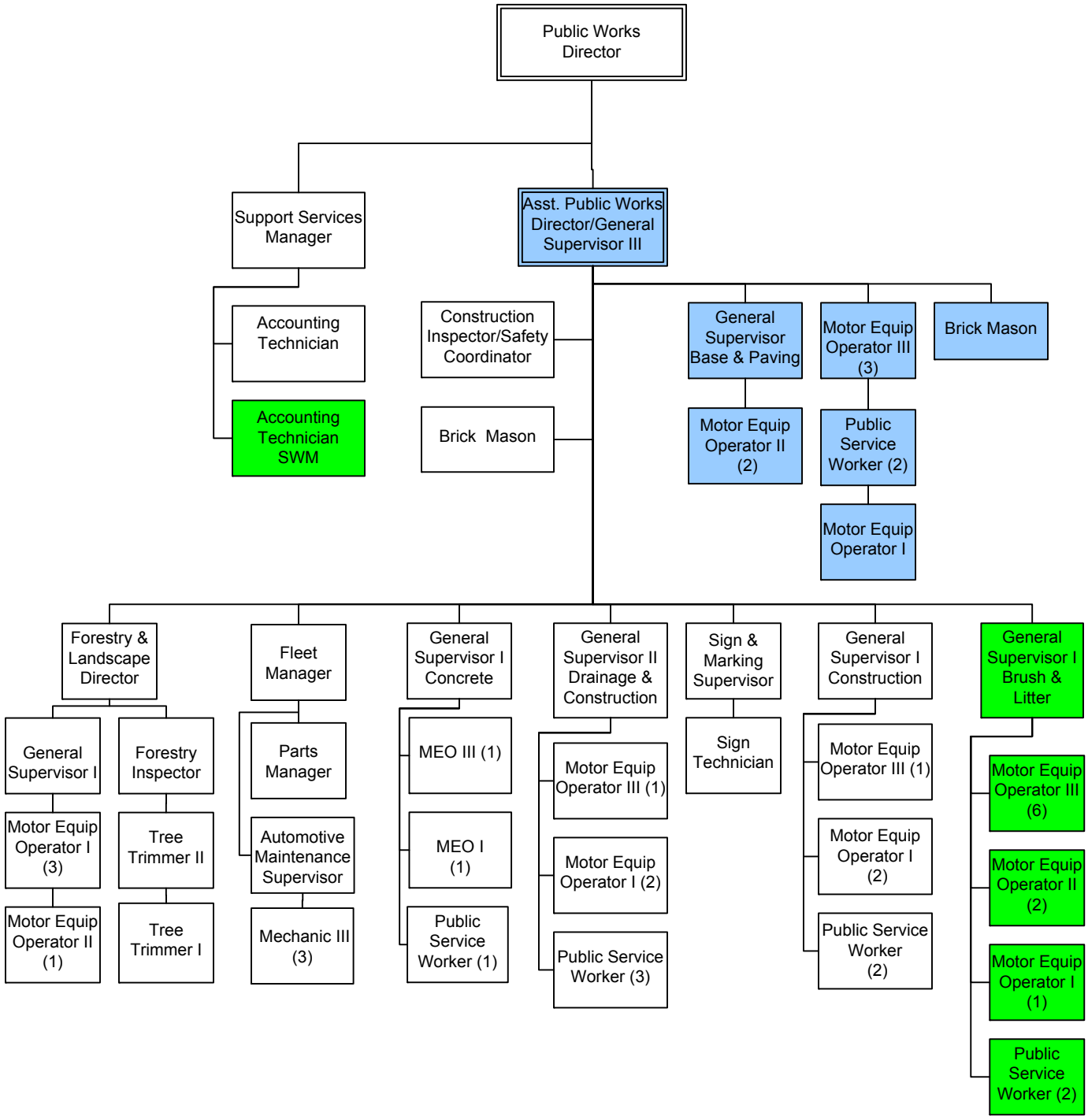








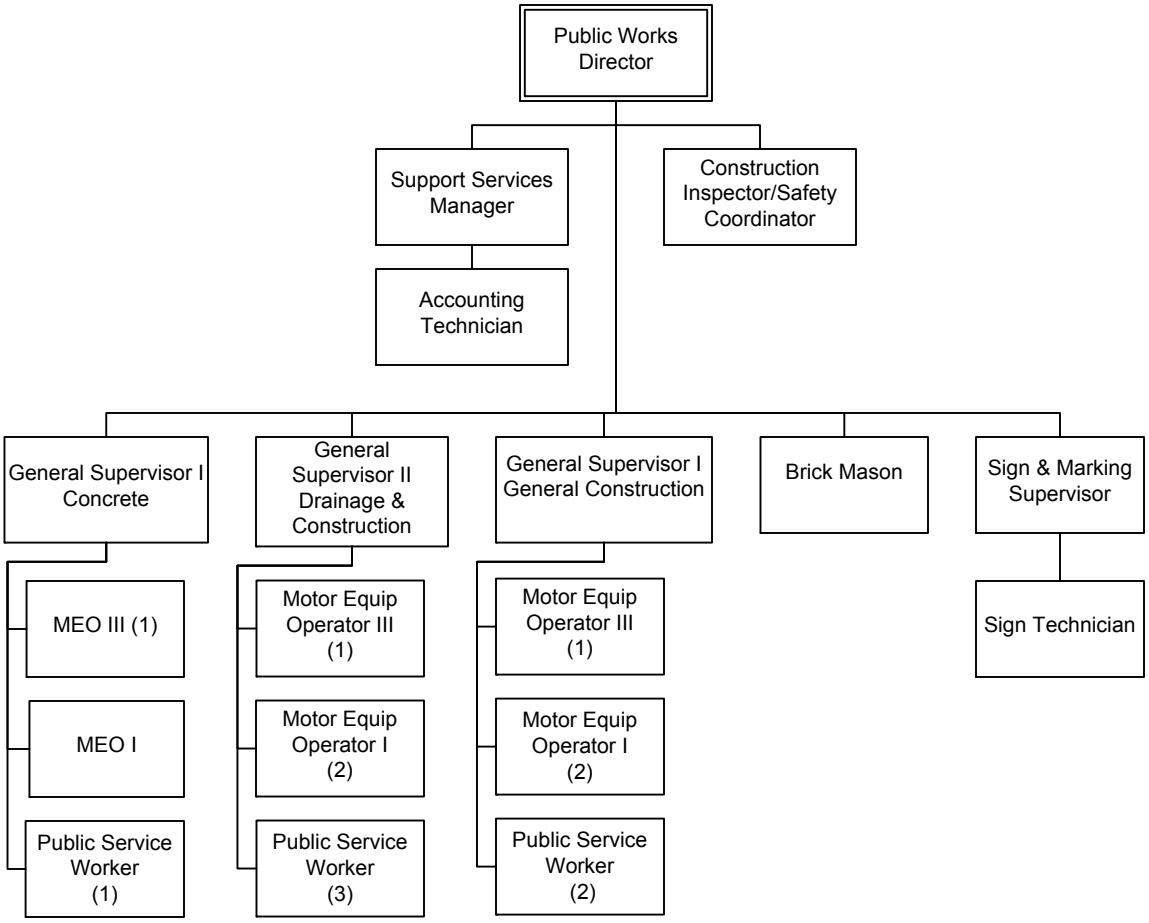
Public Works Department



Note: Positions funded by the State Street Aid Fund

Note: Positions funded by the Solid Waste Management Fund

Public Works
Operations Division



Public Works Department

Programs, Services, and Functions:

The functions of the Public Works Department are numerous as well as diversified. They include street design, construction inspection and maintenance, drainage design (construction or installation and maintenance), preparation and inspections for contracted major paving projects, sidewalk construction and replacement, residential and commercial garbage collection, brush disposal, bulk goods, and leaf collection. The Public Works Department is also responsible for the City's sign maintenance and design, and street markings.

The department receives operating funding from three separate funds: General Fund, Solid Waste Management Fund, and State Street Aid Fund.

Administration covers all the secretarial and office support personnel. The operations area includes all personnel except those working in and funded by Solid Waste Management and State Street Aid. The Operations Division also receives funding for equipment debt service from the State Street Aid and Stormwater Funds.

The Public Works Department utilizes a web-based complaint tracking and work order system. One of the main features of this system is the capability of city departments and citizens to be able to view the status of requests and work orders.

The Operations Division handles street cut repairs and inspections, new street and drainage construction inspections, pothole and crack sealing repairs, drainage construction, repair and cleaning, snow removal, street sweeping, and the annual repaving projects.

The City's utility street cut policy requires anyone wanting to cut a street or sidewalk to get a permit from Public Works. The excavation must be sawed evenly, backfilled with flowable fill (under the construction inspector's supervision) to within 4" of the surface, and cured for at least two days before the City installs an asphalt patch. The fees generated by the permit offset the cost of inspection and patching, and the resulting surface will not buckle or sink.

Street routes are swept on a twice-a-month schedule, while brush and refuse collection occurs weekly. The City's policy regarding snow removal is to try to remove all snow within 24 hours from major roads first, then collectors, and finally residential streets.

Major street paving is the largest capital item funded for Public Works. The department provides street inspections throughout the year in order to evaluate and prioritize paving needs. A construction inspector prepares and maintains logged records and documentation, which is utilized for the budget and bidding process. Inspectors grade streets on a scale from 1 through 5 (1 being the worst-case scenario and 5 being the best). Therefore, a street graded "1" would need immediate attention and a grade of "2 through 5" means streets would be re-evaluated in two through five years consecutively. The annual list takes into consideration multiple street cuts and/or construction projects by Cleveland Utilities or other contractors.

The construction inspector's annual paving list is presented to the Public Works Director for review and an annual priority list is prepared and grouped into the five voting districts. The list is based on the annual allocation provided by council for major paving. Streets with structural deficiencies are ranked highest because of problems associated with hazardous, unsafe roadway conditions which could result in traffic accidents and injury to motorists. When the major paving project begins, the construction inspectors monitor and inspect the work daily as it is conducted.

The Operations Division has a drainage crew responsible for preventive maintenance by cleaning drainage areas and catch basins, as well as cleaning streets and handling erosion control. Having this crew has enabled the department to provide better drainage control, as well as new drainage construction in the city. This also allows the City to take on larger projects that were otherwise beyond the department's resources.

Cleveland Utilities owns and has full control of the traffic signals within the city. This includes traffic signal warrant studies, signal design, and signal timing and coordination plans. However, traffic related functions such as street closures and traffic sign requests are reviewed and carried out by the Public Works Department, and any requests for traffic counts or the review of traffic plans for future development is handled by the Department of Development and Engineering Services' Transportation Project Manager.

The Signs & Marking staff is responsible for all street markings, sign construction and maintenance of all city-owned streets, including railroad crossings. This consists of fabricating all signs from raw materials, placement of street markings, and the lettering and numbering of all city department vehicles and other outside agencies. City departments are billed only for material costs; however, outside agencies are billed for both labor and materials. The sign crew is responsible for setup of signs and barricades required for city road closures.

The Solid Waste Management Fund finances the contracts for residential and commercial garbage collection and commercial recycling. However, the collection of brush, bulk goods, and leaves is performed by solid waste employees, which is funded by the general fund. The State Street Aid Fund provides debt service payments on the street equipment and road projects, as well as salaries of Public Works street crews.

In conjunction with Bradley County, the Public Works Department provides funding to operate a recycling collection site to reduce landfill usage.

As of July 1, 2021, the City's Fleet Management and Landscape Maintenance divisions were transferred to the Public Works Department.

Fleet Management provides all city departments, as well as several outside agencies, with fuel, parts and repairs.

The Landscape Maintenance Division is responsible for the care and maintenance of any plant material located on city-owned properties. This includes the care and maintenance of all trees along street rights-of-ways, within city parks, Greenway, and on all city owned properties. The Division also handles the mowing and trimming of street rights-of-ways, medians, state-owned routes within the city's boundaries, and Hardwick Field. Other activities include the planting of

new trees along street rights-of-ways, within city parks, Greenway, and flower bed planting and care in street traffic islands, city buildings and Project Pride plantings.

PW Operations Division:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$1,434,940	$1,808,750	$1,776,567	$1,701,035	-4.3%
Operating	$690,140	$841,600	$891,913	$841,600	-5.6%
Capital Outlay & Debt Service	$7,746	$10,800	$8,800	$8,500	-3.4%
Total Expenditures	$2,132,826	$2,661,150	$2,677,280	$2,551,135	-4.7%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Director of Public Works	32	1.00	1.00	1.00	1.00	1.00
General Supervisor II	27	1.00	1.00	1.00	1.00	1.00
Construction Inspector/Safety Coor.	27	1.00	1.00	1.00	1.00	1.00
Support Services Manager	27	1.00	1.00	1.00	1.00	1.00
General Supervisor I	26	2.00	2.00	2.00	2.00	2.00
Building Maint. Supervisor	26	1.00	1.00	1.00	1.00	0.00
Sign & Marking Supervisor	26	1.00	1.00	1.00	1.00	1.00
Brick Mason	24	1.00	1.00	1.00	1.00	1.00
MEO III	24	3.00	3.00	3.00	3.00	3.00
Accounting Technician	23	1.00	1.00	1.00	1.00	1.00
MEO II	23	0.00	0.00	0.00	0.00	0.00
Sign Technician	22	1.00	1.00	1.00	1.00	1.00
MEO I	22	5.00	5.00	5.00	5.00	5.00
Public Service Worker	21	6.00	6.00	6.00	6.00	6.00
P.T. Janitorial	N/A	0.50	0.50	0.50	0.50	0.50
Total		**25.50**	**25.50**	**25.50**	**25.50**	**24.50**

PW Street Lighting and Signals:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$0	$0	$0	$0	0.0%
Operating	$1,398,461	$1,613,500	$1,613,500	$1,755,000	8.8%
Capital Outlay & Debt Service	$10,180	$10,000	$10,000	$10,000	0.0%
Total Expenditures	$1,408,641	$1,623,500	$1,623,500	$1,765,000	8.7%

No personnel funded through this budget.

Landscape Maintenance Division:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$621,825	$687,000	$668,767	$725,550	8.5%
Operating	$154,303	$116,400	$157,259	$125,250	-20.4%
Capital Outlay & Debt Service	$6,204	$2,200	$2,310	$2,000	-13.4%
Total Expenditures	$782,332	$805,600	$828,336	$852,800	3.0%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Forestry/Landscaping Director	30	0.00	0.00	1.00	1.00	1.00
Forestry Inspector	26	1.00	1.00	1.00	1.00	1.00
General Supervisor I	26	1.00	1.00	1.00	1.00	1.00
Tree Trimmer II	24	1.00	1.00	1.00	1.00	1.00
Tree Trimmer I	23	1.00	1.00	1.00	1.00	1.00
MEO II	23	0.00	1.00	1.00	1.00	1.00
MEO I	22	4.00	4.00	3.00	3.00	3.00
Total		**8.00**	**9.00**	**9.00**	**9.00**	**9.00**

Fleet Management Division:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$524,312	$555,500	$555,500	$577,210	3.9%
Operating	$190,773	$165,700	$165,700	$105,000	-36.6%
Capital Outlay & Debt Service	$16,195	$17,000	$17,000	$14,800	-12.9%
Total Expenditures	$731,280	$738,200	$738,200	$697,010	-5.6%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Fleet Manager	28	1.00	1.00	1.00	1.00	1.00
Auto Maintenance Supervisor	26	1.00	1.00	1.00	1.00	1.00
Mechanic III	26	3.00	3.00	3.00	3.00	3.00
Parts Manager	25	1.00	1.00	1.00	1.00	1.00
Total		**6.00**	**6.00**	**6.00**	**6.00**	**6.00**

Goals and Objectives:

- Continue to inspect and repave all utility cuts.
- Increase the level of pothole patching.
- Continue street resurfacing program.
- Install new sidewalks and repair existing sidewalks.
- Continue drainage improvements to alleviate flooding.
- Provide in-house training on a greater level and increase training for all staff.
- Respond to complaints within two working days.
- Study new technology and methods to prevent failure of street cuts.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Value of Street Repaving Contract	$1,600,000	$1,653,799	$1,300,000	$1,300,000
Value of Sidewalk, Curb, & Gutter Construction (GASB)	87,925	$342,361	$800,000	$350,000
# of Major Drainage Projects Completed	3	2	2	2
New Drainage Construction Costs (GASB & Stormwater)	$820,175	$94,835	$500,000	$250,000
Linear Feet of Drainage Pipe Installed	6,173	6,316	4,070	5,000
# of Stormwater Structures Installed	284	291	295	290
# of Utility Cut Permits	177	178	188	175
Value of Utility Cut Permits	$94,328	$57,343	$59,988	52,500
# of Tons of Asphalt Used on Potholes	1,115	1,006	1,141	1,110
# Cubic Yards of Concrete/Flowable Fill for Street Cut Repair & Drainage Projects	798	550	233	250
# of Vehicles and Heavy Equipment (Fleet Maintains)	450	459	475	515
# of Fleet Repair Orders	1,770	1,800	1,850	1,970
# of Complaints/Work Order Requests	665	626	600	630
% of Complaints/Work Orders Completed/Closed	91%	95%	95%	97%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110400	Public Works							
5A	Personnel							
110400	51110	Salaries	.00	1,045,898.00	983,500.00	975,600.00	997,070.00	997,070.00
110400	51120	Overtime	.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
110400	51130	Seasonal	.00	34,302.00	34,000.00	25,000.00	25,000.00	25,000.00
110400	51140	Parttime	.00	9,200.00	9,200.00	9,200.00	9,200.00	9,200.00
110400	51190	Supp Pay	.00	700.00	700.00	700.00	700.00	700.00
110400	51310	Svc Award	.00	400.00	.00	.00	.00	.00
110400	51320	Longevity	.00	22,125.00	16,425.00	16,425.00	16,425.00	16,425.00
110400	51330	Sold Vac	.00	11,900.00	12,000.00	12,000.00	12,000.00	12,000.00
110400	51340	Christmas	.00	2,492.00	2,800.00	2,800.00	2,800.00	2,800.00
110400	51350	College	.00	125.00	200.00	200.00	200.00	200.00
110400	51360	Sick Pay	.00	3,675.00	3,700.00	3,700.00	3,700.00	3,700.00
110400	51400	Dental	.00	14,000.00	16,000.00	16,000.00	16,000.00	16,000.00
110400	51410	SS	.00	89,000.00	80,700.00	80,700.00	82,350.00	82,350.00
110400	51420	Health	.00	295,000.00	303,000.00	303,000.00	303,000.00	303,000.00
110400	51430	Retirement	.00	200,350.00	180,000.00	180,000.00	183,690.00	183,690.00
110400	51440	Life	.00	13,700.00	13,100.00	13,100.00	13,100.00	13,100.00
110400	51450	Vision	.00	3,600.00	2,900.00	2,900.00	2,900.00	2,900.00
110400	51490	WC Claims	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110400	51910	Laundry	.00	600.00	600.00	600.00	600.00	600.00
110400	51920	Physicals	.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
110400	51970	Safe Shoes	.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
110400	52820	Car Allow	.00	1,400.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel			.00	1,776,567.00	1,691,125.00	1,674,225.00	1,701,035.00	1,701,035.00
5B	Operating							
110400	52110	Postage	.00	200.00	200.00	200.00	200.00	200.00
110400	52160	GPS	.00	6,300.00	6,300.00	6,300.00	6,300.00	6,300.00
110400	52180	Radios	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110400	52330	Sub Member	.00	500.00	500.00	500.00	500.00	500.00
110400	52370	Advert	.00	300.00	300.00	300.00	300.00	300.00
110400	52410	Utilities	.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
110400	52450	Telephone	.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
110400	52560	ProfSer	.00	1,725.00	3,000.00	3,000.00	3,000.00	3,000.00
110400	52660	Bld Maint	.00	13,700.00	13,700.00	13,700.00	13,700.00	13,700.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

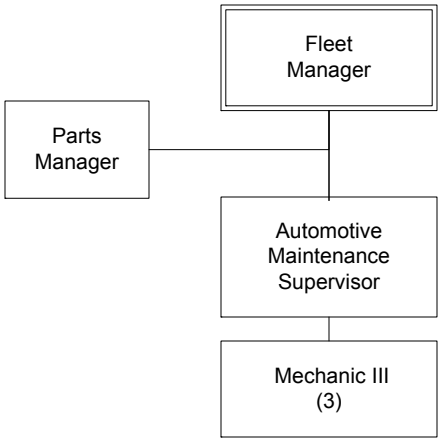
General	Fund		2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110400	52830	ProfDev	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110400	52880	Wk Session	.00	200.00	200.00	200.00	200.00	200.00
110400	53190	Office	.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00
110400	53210	OpSupply	.00	8,000.00	8,000.00	8,000.00	7,000.00	7,000.00
110400	53220	OSHASupply	.00	5,458.00	4,000.00	4,000.00	4,000.00	4,000.00
110400	53260	Uniform	.00	8,745.40	8,700.00	8,700.00	8,700.00	8,700.00
110400	53310	Gas	.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00
110400	53320	Repair	.00	142,000.00	110,000.00	110,000.00	100,000.00	100,000.00
110400	53410	SignSupply	.00	44,500.00	44,500.00	44,500.00	44,500.00	44,500.00
110400	53420	SafetyMark	.00	55,000.00	65,000.00	65,000.00	65,000.00	65,000.00
110400	53450	Thermo	.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
110400	54710	PavingMat	.00	316,085.00	300,000.00	310,000.00	310,000.00	310,000.00
110400	55110	Ins-Bld	.00	8,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110400	55120	Ins-Veh	.00	17,600.00	18,100.00	18,100.00	18,100.00	18,100.00
110400	55130	Ins-GenLia	.00	17,100.00	10,600.00	10,600.00	10,600.00	10,600.00
110400	55140	Ins-WC	.00	51,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110400	55950	EE Apprec	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110400	55990	Misc	.00	800.00	800.00	800.00	800.00	800.00
TOTAL Operating			.00	891,913.40	842,600.00	852,600.00	841,600.00	841,600.00
5C	Capital							
110400	99470	Equip	.00	3,300.00	3,300.00	3,300.00	3,000.00	3,000.00
110400	99500	Hardware	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110400	99510	Software	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
TOTAL Capital			.00	8,800.00	8,800.00	8,800.00	8,500.00	8,500.00
TOTAL Public Works			.00	2,677,280.40	2,542,525.00	2,535,625.00	2,551,135.00	2,551,135.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110421	Street Lighting							
5B	Operating							
110421	52410	Utilities	.00	870,000.00	1,437,577.00	950,000.00	950,000.00	950,000.00
110421	52470	TL UtilSvc	.00	22,300.00	29,000.00	25,000.00	25,000.00	25,000.00
110421	52480	PoleAttach	.00	8,200.00	9,000.00	9,000.00	9,000.00	9,000.00
110421	52490	ITS Maint	.00	44,000.00	50,000.00	50,000.00	50,000.00	50,000.00
110421	52640	TL Maint	.00	669,000.00	1,246,000.00	721,000.00	721,000.00	721,000.00
TOTAL Operating			.00	1,613,500.00	2,771,577.00	1,755,000.00	1,755,000.00	1,755,000.00
5C	Capital							
110421	99470	Equip	.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Capital			.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Street Lighting			.00	1,623,500.00	2,781,577.00	1,765,000.00	1,765,000.00	1,765,000.00

Fleet Division



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

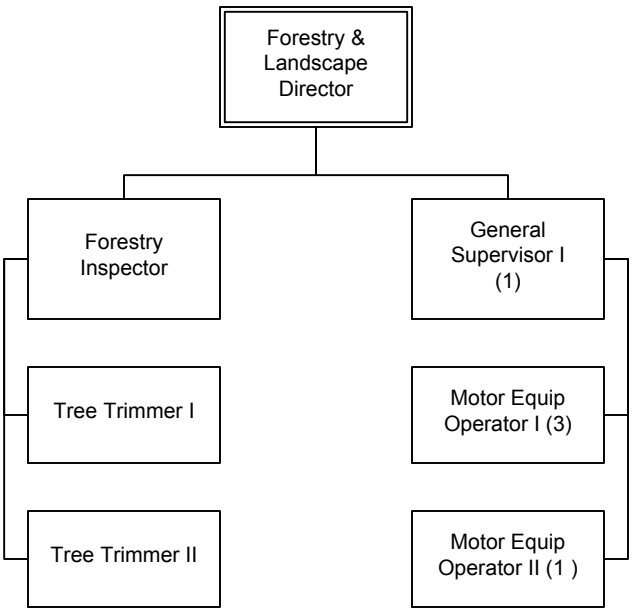
General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110123	Fleet							
5A	Personnel							
110123	51110	Salaries	.00	351,500.00	363,290.00	363,290.00	374,360.00	374,360.00
110123	51120	Overtime	.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110123	51310	Svc Award	.00	.00	300.00	300.00	300.00	300.00
110123	51320	Longevity	.00	7,800.00	7,725.00	7,800.00	7,800.00	7,800.00
110123	51330	Sold Vac	.00	8,000.00	8,600.00	8,600.00	8,600.00	8,600.00
110123	51340	Christmas	.00	700.00	700.00	700.00	700.00	700.00
110123	51360	Sick Pay	.00	800.00	800.00	800.00	800.00	800.00
110123	51400	Dental	.00	3,400.00	3,600.00	3,600.00	3,600.00	3,600.00
110123	51410	SS	.00	28,800.00	29,400.00	29,700.00	30,550.00	30,550.00
110123	51420	Health	.00	78,000.00	70,000.00	70,000.00	70,000.00	70,000.00
110123	51430	Retirement	.00	64,500.00	66,600.00	66,600.00	68,500.00	68,500.00
110123	51440	Life	.00	4,500.00	4,600.00	4,600.00	4,600.00	4,600.00
110123	51450	Vision	.00	1,000.00	900.00	900.00	900.00	900.00
110123	51490	WC Claims	.00	500.00	500.00	500.00	500.00	500.00
TOTAL Personnel			.00	555,500.00	563,015.00	563,390.00	577,210.00	577,210.00
5B	Operating							
110123	52110	Postage	.00	200.00	200.00	200.00	200.00	200.00
110123	52330	Sub Member	.00	4,160.00	4,200.00	4,200.00	4,200.00	4,200.00
110123	52370	Advert	.00	.00	200.00	200.00	200.00	200.00
110123	52410	Utilities	.00	22,900.00	23,500.00	23,500.00	23,500.00	23,500.00
110123	52450	Telephone	.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00
110123	52550	ContrSvc	.00	74,500.00	30,000.00	30,000.00	30,000.00	30,000.00
110123	52610	Veh Maint	.00	500.00	500.00	500.00	500.00	500.00
110123	52620	Equ Maint	.00	10,200.00	5,000.00	5,000.00	4,000.00	4,000.00
110123	52660	Bld Maint	.00	12,940.00	9,000.00	9,000.00	7,000.00	7,000.00
110123	52830	ProfDev	.00	.00	500.00	500.00	500.00	500.00
110123	53190	Office	.00	3,000.00	3,000.00	3,000.00	2,000.00	2,000.00
110123	53220	OSHASupply	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110123	53260	Uniform	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110123	53310	Gas	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110123	53320	Repair	.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
110123	55110	Ins-Bld	.00	3,500.00	3,700.00	3,700.00	3,700.00	3,700.00
110123	55120	Ins-Veh	.00	1,250.00	1,300.00	1,300.00	1,300.00	1,300.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110123	55130	Ins-GenLia	.00	3,350.00	1,900.00	1,900.00	1,900.00	1,900.00
110123	55140	Ins-WC	.00	8,100.00	7,300.00	7,300.00	7,300.00	7,300.00
110123	55990	Misc	.00	2,900.00	500.00	.00	.00	.00
TOTAL Operating			.00	165,700.00	109,500.00	109,000.00	105,000.00	105,000.00
5C	Capital							
110123	99470	Equip	.00	2,000.00	2,000.00	2,000.00	1,000.00	1,000.00
110123	99500	Hardware	.00	2,000.00	3,000.00	2,000.00	1,000.00	1,000.00
110123	99510	Software	.00	13,000.00	12,800.00	12,800.00	12,800.00	12,800.00
TOTAL Capital			.00	17,000.00	17,800.00	16,800.00	14,800.00	14,800.00
TOTAL Fleet			.00	738,200.00	690,315.00	689,190.00	697,010.00	697,010.00

Forestry and Landscape Division



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110122	Forestry and Landscaping							
5A	Personnel							
110122	51110	Salaries	.00	406,800.00	421,038.00	421,040.00	434,310.00	434,310.00
110122	51120	Overtime	.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
110122	51140	Parttime	.00	7,500.00	25,000.00	25,000.00	20,000.00	20,000.00
110122	51310	Svc Award	.00	470.00	250.00	250.00	250.00	250.00
110122	51320	Longevity	.00	7,875.00	9,200.00	9,200.00	9,200.00	9,200.00
110122	51330	Sold Vac	.00	3,047.00	3,400.00	3,400.00	3,400.00	3,400.00
110122	51340	Christmas	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110122	51360	Sick Pay	.00	1,975.00	2,700.00	2,700.00	2,700.00	2,700.00
110122	51400	Dental	.00	5,600.00	6,100.00	5,900.00	5,900.00	5,900.00
110122	51410	SS	.00	34,800.00	36,500.00	35,000.00	36,010.00	36,010.00
110122	51420	Health	.00	108,500.00	117,500.00	117,500.00	117,500.00	117,500.00
110122	51430	Retirement	.00	77,600.00	81,000.00	76,000.00	78,280.00	78,280.00
110122	51440	Life	.00	5,400.00	5,600.00	5,600.00	5,600.00	5,600.00
110122	51450	Vision	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110122	51490	WC Claims	.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00
110122	51920	Physicals	.00	200.00	200.00	200.00	200.00	200.00
110122	52820	Car Allow	.00	.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel			.00	668,767.00	721,688.00	713,990.00	725,550.00	725,550.00
5B	Operating							
110122	52110	Postage	.00	50.00	50.00	50.00	50.00	50.00
110122	52160	GPS	.00	3,500.00	4,700.00	4,700.00	4,700.00	4,700.00
110122	52330	Sub Member	.00	585.00	500.00	500.00	500.00	500.00
110122	52410	Utilities	.00	3,000.00	3,100.00	4,000.00	4,000.00	4,000.00
110122	52450	Telephone	.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00
110122	52550	ContrSvc	.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110122	52610	Veh Maint	.00	48,386.00	33,000.00	33,000.00	33,000.00	33,000.00
110122	52620	Equ Maint	.00	448.00	1,300.00	1,300.00	1,300.00	1,300.00
110122	52830	ProfDev	.00	.00	3,000.00	3,000.00	2,000.00	2,000.00
110122	52880	Wk Session	.00	300.00	1,000.00	1,000.00	500.00	500.00
110122	53190	Office	.00	500.00	500.00	1,000.00	500.00	500.00
110122	53210	OpSupply	.00	6,800.00	12,000.00	12,000.00	9,000.00	9,000.00
110122	53260	Uniform	.00	3,822.00	4,100.00	4,100.00	4,100.00	4,100.00
110122	53280	Trees	.00	7,819.00	7,000.00	7,000.00	7,000.00	7,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110122	53310	Gas	.00	12,500.00	14,500.00	14,500.00	14,500.00	14,500.00
110122	53990	Donation	.00	22,685.00	.00	.00	.00	.00
110122	55120	Ins-Veh	.00	8,100.00	5,200.00	8,000.00	8,000.00	8,000.00
110122	55130	Ins-GenLia	.00	4,400.00	7,800.00	2,000.00	2,000.00	2,000.00
110122	55140	Ins-WC	.00	2,964.00	1,200.00	2,700.00	2,700.00	2,700.00
110122	55990	Misc	.00	.00	500.00	.00	.00	.00
TOTAL Operating			.00	157,259.00	130,850.00	130,250.00	125,250.00	125,250.00
5C	Capital							
110122	99470	Equip	.00	1,110.00	1,000.00	1,000.00	1,000.00	1,000.00
110122	99500	Hardware	.00	1,000.00	1,600.00	1,600.00	1,000.00	1,000.00
110122	99510	Software	.00	200.00	.00	.00	.00	.00
TOTAL Capital			.00	2,310.00	2,600.00	2,600.00	2,000.00	2,000.00
TOTAL Forestry and Landscapi			.00	828,336.00	855,138.00	846,840.00	852,800.00	852,800.00

Parks and Recreation



Pavilion at Greenway Park

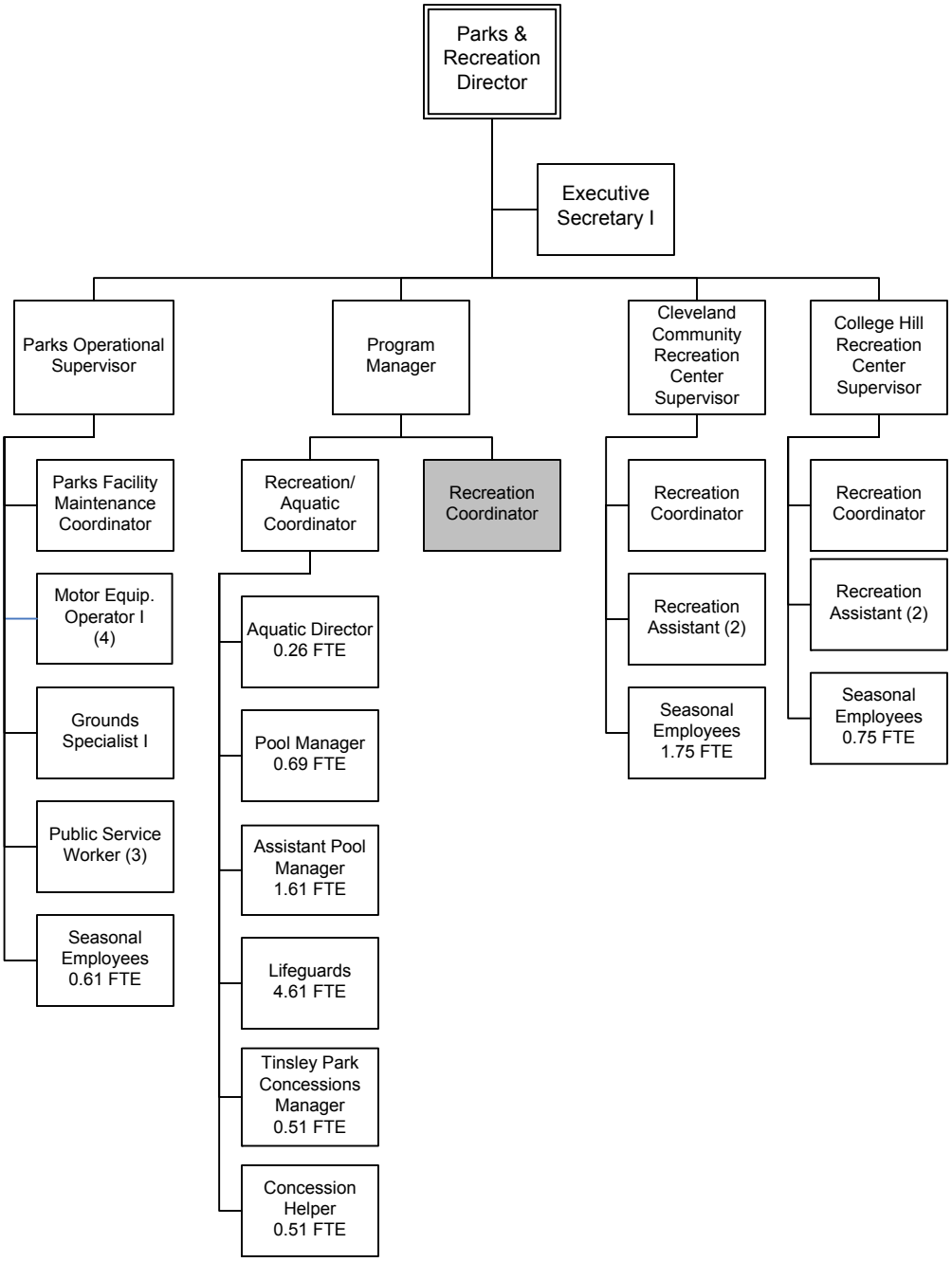
Tennis clinic





Deer Park

Parks & Recreation Department



Note: Future Positions

Parks and Recreation Department

Programs, Services, and Functions:

The Parks and Recreation Department is funded through several separate budgets within the General Fund:

- Administration and Maintenance
- College Hill Recreation Center
- Cleveland Community Center
- Tinsley Park

The Fletcher Park Trust Fund and Greenway Fund are part of Parks and Recreation (See Tab X for additional information).

The Administration and Maintenance budget covers the costs of the director, program manager, executive secretary, and the maintenance personnel.

The other three budgets in the General Fund cover the costs to operate the College Hill Recreation Center, Cleveland Community Center and Tinsley Park, the City's major ball field location.

The department provides a wide range of recreational activities either through direct programming or working with other organizations indirectly. For example, the City financially supports the following programs:

- Greater Cleveland Soccer Association, which has helped the City develop the Mouse Creek Road soccer complex
- Cleveland Youth Football Program
- Aqua Tigers Swim Team
- Water Dog Swim Team

The City runs several softball leagues and basketball leagues and is host to numerous softball tournaments. Swimming pools are provided at Tinsley Park, Cleveland Community Center, and Mosby Park (which is part of the College Hill Recreation Center). Two community centers provide recreational activities, crafts, weightlifting and summer camps. A walking trail and exercise stations are provided at Tinsley Park. Playground equipment is provided at neighborhood parks throughout the city, many shared with the City Schools.

Greenways and other open spaces enhance the quality of life in Cleveland by protecting the environment, giving citizens additional venues for recreation, and by providing economic development benefits. Everyday uses include walking, jogging, rollerblading, bicycling, skateboarding, walking pets, observing nature, and more.

Ongoing investment in Tinsley Park is vital to the community's economic development and tourism efforts. These tourists fill Cleveland's hotels, eat in its restaurants and patronize its shops, infuse sales tax and business tax revenues, provide local jobs and benefit small businesses while reducing the tax burden of local property taxpayers. This fiscal year capital

projects include completing Avery Johnson Park, revitalizing Mosby Park playground and Johnston Park, Civitan Park improvements, several improvements to Tinsley Park and a new nature park.

The city's parks are well utilized by City, Bradley County and surrounding area residents, causing equipment to wear and need repairs or replacement. Equipment is inspected regularly so repairs or replacements can be made on a priority basis. The City attempts to replace or upgrade some of its playground equipment annually, reducing the need to repair or replace all equipment simultaneously and spreading the capital investment over a longer timeframe.

P & R Administration and Maintenance:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$788,830	$814,825	$821,200	$982,105	19.6%
Operating	$327,091	$333,650	$391,517	$348,700	-10.9%
Capital Outlay & Debt Service	$5,576	$3,575	$3,575	$3,000	-16.1%
Total Expenditures	$1,121,497	$1,152,050	$1,216,292	$1,333,805	9.7%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Director of Parks & Recreation	32	1.00	1.00	1.00	1.00	1.00
Assistant Director of Parks & Rec.	30	1.00	1.00	0.00	0.00	0.00
Recreation Program Manager	27	0.00	0.00	1.00	1.00	1.00
Parks Operational Manager	27	0.00	0.00	1.00	1.00	1.00
Parks Facility Maintenance Coordinator	26	0.00	0.00	0.00	0.00	1.00
General Supervisor I	26	1.00	1.00	1.00	1.00	0.00
Executive Secretary I	25	1.00	1.00	1.00	1.00	1.00
Grounds Specialist I	24	1.00	1.00	1.00	1.00	1.00
Recreation/Aquatics Coordinator	23	0.00	0.00	0.00	0.00	1.00
MEO I	22	4.00	3.00	3.00	3.00	4.00
Public Service Worker	21	0.00	0.00	2.00	2.00	3.00
Seasonal, by FTE	N/A	0.61	0.61	0.61	0.61	0.61
Total		**9.61**	**8.61**	**11.61**	**11.61**	**14.61**

College Hill Recreation Center:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$260,770	$286,000	$286,000	$276,120	-3.5%
Operating	$159,537	$174,600	$168,026	$167,500	-0.3%
Capital Outlay & Debt Service	$0	$0	$6,574	$0	0.0%
Total Expenditures	$420,307	$460,600	$460,600	$443,620	-3.7%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Recreation Center Supervisor	26	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	23	1.00	1.00	1.00	1.00	1.00
Recreation Asst.	21	0.00	0.00	0.00	0.00	2.00
Seasonal, by FTE	N/A	0.75	0.75	0.75	0.75	0.75
Total		**2.75**	**2.75**	**2.75**	**2.75**	**4.75**

Cleveland Community Center:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$267,910	$284,600	$281,492	$275,880	-2.0%
Operating	$97,261	$137,800	$134,334	$127,500	-5.1%
Capital Outlay & Debt Service	$0	$0	$6,574	$0	0.0%
Total Expenditures	$365,171	$422,400	$422,400	$403,380	-4.5%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Rec. Ctr./Program Supervisor	26	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	23	1.00	1.00	1.00	1.00	1.00
Recreation Assistant	21	0.00	0.00	0.00	0.00	2.00
Seasonal, by FTE	N/A	1.75	1.75	1.75	1.75	1.75
Total		**3.75**	**3.75**	**3.75**	**3.75**	**5.75**

Tinsley:

EXPENDITURES	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Increase
Personnel	$110,827	$194,000	$137,695	$197,600	43.5%
Operating	$132,849	$174,500	$180,805	$186,500	3.1%
Capital Outlay & Debt Service	$0	$0	$0	$0	#DIV/0!
Total Expenditures	$243,676	$368,500	$318,500	$384,100	20.6%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Aquatic Director	N/A	0.26	0.26	0.26	0.26	0.26
Manager-Concession	N/A	0.51	0.51	0.51	0.51	0.51
Concession Helper	N/A	0.51	0.51	0.51	0.51	0.51
Custodian	N/A	0.00	0.00	0.00	0.00	0.00
Laborer	N/A	0.00	0.00	0.00	0.00	0.00
Park Gatekeeper	N/A	0.00	0.00	0.00	0.00	0.00
Pool Manager	N/A	0.69	0.69	0.69	0.69	0.69
Assistant Pool Manager	N/A	1.61	1.61	1.61	1.61	1.61
Pool Gatekeeper	N/A	0.92	0.92	0.92	0.92	0.92
Lifeguard	N/A	4.61	4.61	4.61	4.61	4.61
Total		**9.11**	**9.11**	**9.11**	**9.11**	**9.11**

Goals and Objectives:

- Increase recreational opportunities for the entire community.
- Implement a Recreation Long-Range Master Plan.
- Implement the Master Plan for Tinsley Park.
- Complete Avery Johnson Park
- Revitalize Mosby Park

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
# of Softball League Participants	150	0	500	500
# of Basketball League Participants	76	402	0	500
# of Soccer League Participants	2206	3471	3500	3,500
# of Football League Participants	150	230	150	250
# of Aqua Tigers Participants	135	135	135	135
# Mosby Park Water Dogs	124	124	124	124
# of Sports for Youth Participants	950	950	950	950
# of Softball Tournaments	5	0	2	3
# Acres of Parks and Recreation Facilities	289	289	289	289

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

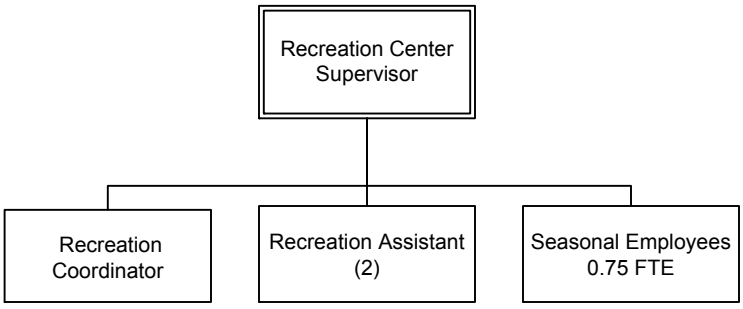
General Fund				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110500	Parks and Rec								
5A	Personnel								
110500	51110	Salaries	.00	489,800.00	590,000.00	590,000.00	609,050.00	609,050.00	
110500	51120	Overtime	.00	13,000.00	6,000.00	6,000.00	6,000.00	6,000.00	
110500	51140	Parttime	.00	4,000.00	11,000.00	11,000.00	11,000.00	11,000.00	
110500	51310	Svc Award	.00	.00	800.00	800.00	800.00	800.00	
110500	51320	Longevity	.00	7,800.00	9,900.00	9,900.00	9,900.00	9,900.00	
110500	51330	Sold Vac	.00	7,600.00	8,000.00	7,600.00	7,600.00	7,600.00	
110500	51340	Christmas	.00	1,300.00	1,500.00	1,500.00	1,500.00	1,500.00	
110500	51350	College	.00	125.00	125.00	125.00	125.00	125.00	
110500	51360	Sick Pay	.00	2,925.00	3,900.00	3,900.00	3,900.00	3,900.00	
110500	51400	Dental	.00	5,800.00	6,800.00	6,800.00	6,800.00	6,800.00	
110500	51410	SS	.00	40,500.00	45,000.00	45,000.00	46,460.00	46,460.00	
110500	51420	Health	.00	142,000.00	158,100.00	158,100.00	158,100.00	158,100.00	
110500	51430	Retirement	.00	88,700.00	102,000.00	102,000.00	105,270.00	105,270.00	
110500	51440	Life	.00	6,200.00	6,100.00	6,100.00	6,100.00	6,100.00	
110500	51450	Vision	.00	1,400.00	1,800.00	1,800.00	1,800.00	1,800.00	
110500	51470	Unemplmnt	.00	3,150.00	500.00	500.00	500.00	500.00	
110500	51490	WC Claims	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
110500	51910	Laundry	.00	500.00	800.00	800.00	800.00	800.00	
110500	51930	Pre Emp	.00	200.00	200.00	200.00	200.00	200.00	
110500	52820	Car Allow	.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	
TOTAL Personnel			.00	821,200.00	958,725.00	958,325.00	982,105.00	982,105.00	
5B	Operating								
110500	52110	Postage	.00	200.00	200.00	200.00	200.00	200.00	
110500	52160	GPS	.00	4,700.00	4,000.00	4,000.00	4,000.00	4,000.00	
110500	52330	Sub Member	.00	1,000.00	800.00	800.00	800.00	800.00	
110500	52370	Advert	.00	300.00	300.00	300.00	300.00	300.00	
110500	52410	Utilities	.00	61,675.00	102,000.00	102,000.00	102,000.00	102,000.00	
110500	52450	Telephone	.00	10,700.00	11,900.00	11,900.00	11,900.00	11,900.00	
110500	52550	ContrSvc	.00	50,000.00	.00	.00	.00	.00	
110500	52610	Veh Maint	.00	27,500.00	25,000.00	25,000.00	20,000.00	20,000.00	
110500	52620	Equ Maint	.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
110500	52660	Bld Maint	.00	111,182.45	108,000.00	108,000.00	100,000.00	100,000.00	
110500	52830	ProfDev	.00	4,000.00	4,000.00	4,000.00	3,000.00	3,000.00	

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General	Fund		2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110500	52900	Card Fees	.00	800.00	800.00	800.00	800.00	800.00
110500	53190	Office	.00	1,500.00	1,600.00	1,600.00	1,000.00	1,000.00
110500	53210	OpSupply	.00	10,000.00	10,000.00	10,000.00	9,000.00	9,000.00
110500	53260	Uniform	.00	4,350.00	4,900.00	4,900.00	4,900.00	4,900.00
110500	53310	Gas	.00	27,500.00	21,000.00	21,000.00	21,000.00	21,000.00
110500	53990	Donation	.00	11,000.00	.00	.00	.00	.00
110500	55110	Ins-Bld	.00	10,540.00	12,500.00	12,500.00	12,500.00	12,500.00
110500	55120	Ins-Veh	.00	1,593.00	1,800.00	1,800.00	1,800.00	1,800.00
110500	55130	Ins-GenLia	.00	11,367.00	10,600.00	10,600.00	10,600.00	10,600.00
110500	55140	Ins-WC	.00	4,550.00	3,900.00	3,900.00	3,900.00	3,900.00
110500	55470	Security	.00	.00	4,500.00	4,500.00	4,500.00	4,500.00
110500	55980	ProgramDev	.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
110500	55990	Misc	.00	559.98	500.00	.00	.00	.00
TOTAL Operating			.00	391,517.43	364,800.00	364,300.00	348,700.00	348,700.00
5C	Capital							
110500	99500	Hardware	.00	3,000.00	5,000.00	5,000.00	3,000.00	3,000.00
110500	99510	Software	.00	575.00	.00	.00	.00	.00
TOTAL Capital			.00	3,575.00	5,000.00	5,000.00	3,000.00	3,000.00
TOTAL Parks and Rec			.00	1,216,292.43	1,328,525.00	1,327,625.00	1,333,805.00	1,333,805.00

College Hill Recreation Center



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

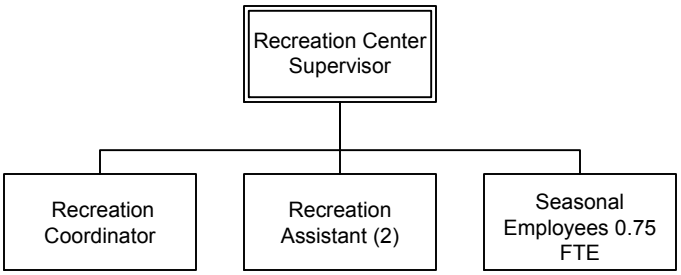
General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110511	College Hill Rec Center							
5A	Personnel							
110511	51110	Salaries	.00	151,047.00	138,400.00	138,400.00	141,380.00	141,380.00
110511	51120	Overtime	.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110511	51140	Parttime	.00	33,500.00	35,000.00	35,000.00	35,000.00	35,000.00
110511	51320	Longevity	.00	4,638.00	2,100.00	2,100.00	2,100.00	2,100.00
110511	51330	Sold Vac	.00	3,000.00	1,500.00	1,500.00	1,500.00	1,500.00
110511	51340	Christmas	.00	500.00	500.00	500.00	500.00	500.00
110511	51360	Sick Pay	.00	825.00	1,000.00	1,000.00	1,000.00	1,000.00
110511	51400	Dental	.00	1,800.00	1,900.00	1,900.00	1,900.00	1,900.00
110511	51410	SS	.00	15,500.00	15,000.00	15,000.00	15,230.00	15,230.00
110511	51420	Health	.00	33,100.00	34,500.00	34,500.00	34,500.00	34,500.00
110511	51430	Retirement	.00	32,500.00	33,000.00	33,000.00	33,510.00	33,510.00
110511	51440	Life	.00	1,700.00	1,800.00	1,800.00	1,800.00	1,800.00
110511	51450	Vision	.00	500.00	500.00	500.00	500.00	500.00
110511	51470	Unemplmnt	.00	1,190.00	1,000.00	1,000.00	1,000.00	1,000.00
110511	51490	WC Claims	.00	200.00	200.00	200.00	200.00	200.00
TOTAL Personnel			.00	286,000.00	272,400.00	272,400.00	276,120.00	276,120.00
5B	Operating							
110511	52370	Advert	.00	100.00	100.00	100.00	100.00	100.00
110511	52410	Utilities	.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00
110511	52450	Telephone	.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110511	52610	Veh Maint	.00	31.00	100.00	100.00	100.00	100.00
110511	52620	Equ Maint	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110511	52660	Bld Maint	.00	34,425.60	41,000.00	41,000.00	35,000.00	35,000.00
110511	52830	ProfDev	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110511	53190	Office	.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
110511	53310	Gas	.00	369.00	400.00	400.00	400.00	400.00
110511	53910	PoolExp	.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110511	53930	Concession	.00	618.00	1,500.00	1,500.00	1,500.00	1,500.00
110511	55110	Ins-Bld	.00	7,155.00	8,100.00	8,100.00	8,100.00	8,100.00
110511	55130	Ins-GenLia	.00	3,849.00	4,300.00	4,300.00	4,300.00	4,300.00
110511	55140	Ins-WC	.00	5,097.00	5,600.00	5,600.00	5,600.00	5,600.00
110511	55470	Security	.00	1,578.00	1,600.00	1,600.00	1,600.00	1,600.00
110511	55980	ProgramDev	.00	23,503.00	22,000.00	22,000.00	20,000.00	20,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110511	55990	Misc	.00	500.00	500.00	.00	.00	.00
TOTAL Operating			.00	168,025.60	176,000.00	175,500.00	167,500.00	167,500.00
5C	Capital							
110511	99470	Equip	.00	6,574.40	.00	.00	.00	.00
TOTAL Capital			.00	6,574.40	.00	.00	.00	.00
TOTAL College Hill Rec Cente			.00	460,600.00	448,400.00	447,900.00	443,620.00	443,620.00

Cleveland Community Center



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

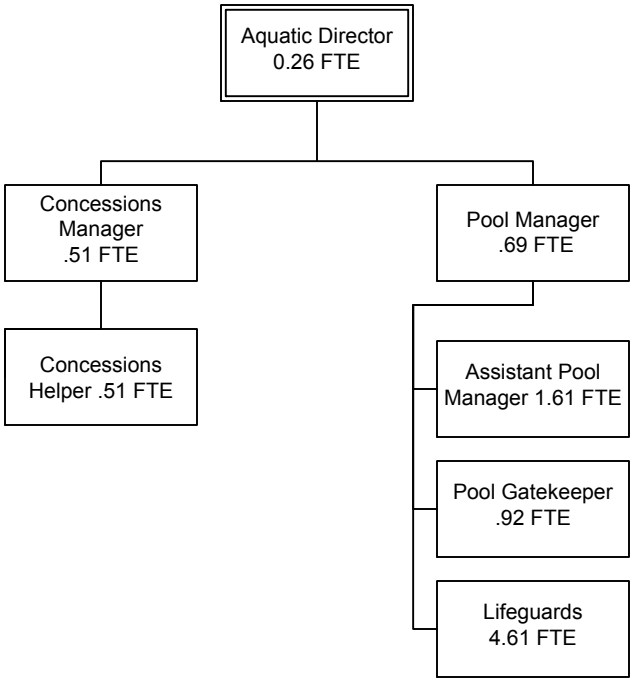
General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110521	Community Center							
5A	Personnel							
110521	51110	Salaries	.00	136,187.00	123,300.00	123,300.00	127,250.00	127,250.00
110521	51120	Overtime	.00	5,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110521	51140	Parttime	.00	37,500.00	35,000.00	35,000.00	35,000.00	35,000.00
110521	51310	Svc Award	.00	75.00	.00	.00	.00	.00
110521	51320	Longevity	.00	1,894.00	450.00	450.00	450.00	450.00
110521	51330	Sold Vac	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110521	51340	Christmas	.00	217.00	500.00	500.00	500.00	500.00
110521	51360	Sick Pay	.00	400.00	1,000.00	1,000.00	1,000.00	1,000.00
110521	51400	Dental	.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00
110521	51410	SS	.00	14,500.00	10,600.00	10,600.00	10,900.00	10,900.00
110521	51420	Health	.00	47,800.00	61,600.00	61,600.00	61,600.00	61,600.00
110521	51430	Retirement	.00	29,200.00	24,000.00	24,000.00	24,680.00	24,680.00
110521	51440	Life	.00	1,900.00	1,600.00	1,600.00	1,600.00	1,600.00
110521	51450	Vision	.00	500.00	700.00	700.00	700.00	700.00
110521	51470	Unemplmnt	.00	2,619.00	2,000.00	2,000.00	2,000.00	2,000.00
110521	51490	WC Claims	.00	200.00	200.00	200.00	200.00	200.00
TOTAL Personnel			.00	281,492.00	270,950.00	270,950.00	275,880.00	275,880.00
5B	Operating							
110521	52370	Advert	.00	100.00	100.00	100.00	100.00	100.00
110521	52410	Utilities	.00	34,000.00	34,000.00	34,000.00	34,000.00	34,000.00
110521	52450	Telephone	.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00
110521	52610	Veh Maint	.00	250.00	100.00	100.00	100.00	100.00
110521	52620	Equ Maint	.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00
110521	52660	Bld Maint	.00	34,425.60	41,000.00	41,000.00	35,000.00	35,000.00
110521	52830	ProfDev	.00	800.00	2,000.00	2,000.00	2,000.00	2,000.00
110521	53190	Office	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110521	53310	Gas	.00	400.00	400.00	400.00	400.00	400.00
110521	53910	PoolExp	.00	17,616.00	12,000.00	12,000.00	12,000.00	12,000.00
110521	55110	Ins-Bld	.00	4,803.00	5,400.00	5,400.00	5,400.00	5,400.00
110521	55130	Ins-GenLia	.00	4,497.00	3,900.00	3,900.00	3,900.00	3,900.00
110521	55140	Ins-WC	.00	5,200.00	4,100.00	4,100.00	4,100.00	4,100.00
110521	55470	Security	.00	1,242.00	1,300.00	1,300.00	1,300.00	1,300.00
110521	55980	ProgramDev	.00	21,800.00	22,000.00	22,000.00	20,000.00	20,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110521	55990	Misc	.00	500.00	500.00	.00	.00	.00
TOTAL Operating			.00	134,333.60	136,000.00	135,500.00	127,500.00	127,500.00
5C	Capital							
110521	99470	Equip	.00	6,574.40	.00	.00	.00	.00
TOTAL Capital			.00	6,574.40	.00	.00	.00	.00
TOTAL Community Center			.00	422,400.00	406,950.00	406,450.00	403,380.00	403,380.00

Tinsley Park



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110531	Tinsley Park							
5A	Personnel							
110531	51110	Salaries	.00	111,094.00	170,000.00	170,000.00	170,000.00	170,000.00
110531	51120	Overtime	.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110531	51410	SS	.00	14,000.00	15,600.00	15,600.00	15,600.00	15,600.00
110531	51470	Unemplmnt	.00	2,601.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Personnel			.00	137,695.00	197,600.00	197,600.00	197,600.00	197,600.00
5B	Operating							
110531	52410	Utilities	.00	75,000.00	85,000.00	85,000.00	85,000.00	85,000.00
110531	52450	Telephone	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110531	52660	Bld Maint	.00	46,500.00	46,500.00	46,500.00	46,500.00	46,500.00
110531	52830	ProfDev	.00	5,413.00	2,000.00	2,000.00	2,000.00	2,000.00
110531	53910	PoolExp	.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110531	53930	Concession	.00	4,000.00	4,000.00	4,000.00	3,000.00	3,000.00
110531	55110	Ins-Bld	.00	6,507.00	7,300.00	7,300.00	7,300.00	7,300.00
110531	55130	Ins-GenLia	.00	3,080.00	3,400.00	3,400.00	3,400.00	3,400.00
110531	55140	Ins-WC	.00	10,305.00	11,300.00	11,300.00	11,300.00	11,300.00
110531	55980	ProgramDev	.00	4,000.00	4,000.00	4,000.00	2,000.00	2,000.00
TOTAL Operating			.00	180,805.00	189,500.00	189,500.00	186,500.00	186,500.00
TOTAL Tinsley Park			.00	318,500.00	387,100.00	387,100.00	384,100.00	384,100.00

Grants and Other Agencies

MAINSTREET Cleveland



CLEVELAND • BRADLEY CHAMBER OF COMMERCE

SOUTHEAST TENNESSEE HUMAN RESOURCE AGENCY
SETHRA

Grants and Other Agency Support

Programs, Services, and Functions:

This budget provides funding to various agencies outside the city organization. By state statute, all must be either a joint agency in which the city participates, or an IRS-qualified tax-exempt organization serving a community purpose.

The City of Cleveland and Bradley County operate under an agreement that sets out percentages each would be responsible for in funding 15 agencies. Keep America Beautiful (KAB), was to be funded from landfill tipping fees. Beginning in fiscal year 2000, the City no longer uses the Bradley County landfill; therefore, the City also funds KAB. These percentages are listed at the end of this section. All of those agencies are shown here, except for the Library, which operates as a Special Revenue Fund of the city.

The City of Cleveland, 911 Board, City of Charleston, and Bradley County entered into a four-year, automatically renewable agreement on January 13, 1995 to combine two separate emergency communication centers into one. The Emergency Communications Center was constructed and placed into operation in 1996. Those costs not covered by the Telephone 911 Service Charge are divided as follows:

City of Charleston	1.0%
City of Cleveland	49.5%
Bradley County	49.5%

The joint funding agreement was amended in FY2016 increasing local government's contributions. The City's share of funding which is $650,000 for the 911 center is appropriated in this budget.

The first line item shown in this budget is entitled "Jointly Funded". Since the City must by City Charter finish its budget much earlier than Bradley County, the percentage increase for the various jointly funded agencies has not yet been determined. This line item is a contingency to cover those costs once the decisions on funding are made.

The City will continue to fund $135,000 for the city's transit system to be operated by SETHRA which will include an additional route for East Cleveland. The deviated fixed-route system will provide an affordable transportation alternative.

Youth programs funded include Aqua Tigers swim team, Boys and Girls Club, Cleveland Youth Football, and the Soccer Association.

FUNDING PERCENTAGES AND SOURCES
FOR JOINT AGENCIES

Name of Agency	Percentages & Sources of Funding
1. Chamber of Commerce: Tourism	County's share paid from 25% - Hotel/Motel Tax
2. Chamber of Commerce: EDC	County's share paid from 25% - Hotel/Motel Tax
3. Boys & Girls Club	$ 2,000; $5,000 County for Recreation Programs
4. Courts Community Service	50% City / 50% County
5. Keep America Beautiful Program	50% City / 50% County
6. MainStreet Program	50% City / 50% County
7. Fort Hill Cemetery	50% City / 50% County
8. Chamber of Commerce	50% City / 50% County
9. Public Library	50% City / 50% County
10. Emergency Management Agency	20% City / 80% County
11. Veteran's Affairs Office	20% City / 80% County
12. Community Services Agency	50% City / 50% County
13. Developmental Services Agency	20% City / 80% County
14. Department of Human Services	20% City / 80% County
15. 911 Board	49.5% City / 49.5% County / 1.0% Charleston

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110700	Appropriations							
5B	Operating							
110700	57000	Jntly Fund	.00	.00	.00	15,000.00	15,000.00	15,000.00
110700	57010	Museum	.00	42,300.00	42,300.00	42,300.00	42,300.00	42,300.00
110700	57030	TML Dues	.00	10,200.00	10,200.00	10,200.00	10,200.00	10,200.00
110700	57040	Econ Dev	.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110700	57050	SETDD Dues	.00	8,670.00	8,000.00	9,000.00	9,000.00	9,000.00
110700	57060	Mainstreet	.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700	57070	Cemetary	.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110700	57080	CrtCommSvc	.00	59,400.00	60,000.00	60,000.00	60,000.00	60,000.00
110700	57090	KAB	.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00
110700	57100	Juve Crt	.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110700	57110	UnitedWay	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110700	57120	SETHRATran	.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
110700	57130	911	.00	650,000.00	650,000.00	650,000.00	650,000.00	650,000.00
110700	57140	EMA	.00	108,000.00	108,000.00	108,000.00	108,000.00	108,000.00
110700	57150	MainStProj	.00	9,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110700	57160	SETDD Lgl	.00	330.00	1,000.00	1,000.00	1,000.00	1,000.00
110700	57170	VetAffairs	.00	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
110700	57180	Behav Rsch	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57190	MuseumHVAC	.00	12,000.00	.00	.00	.00	.00
110700	57200	LifeBridge	.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
110700	57210	CommSvcs	.00	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00
110700	57250	CYFootball	.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110700	57260	AquaTigers	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57270	BG Club	.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
110700	57290	WaterDogs	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57310	Soccer	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57330	SoccerLand	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57340	CSA-BCCSA	.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700	57350	July4th	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57400	VocSchool	.00	27,000.00	27,000.00	30,700.00	30,700.00	30,700.00
TOTAL Operating			.00	1,363,900.00	1,347,500.00	1,367,200.00	1,367,200.00	1,367,200.00
TOTAL Appropriations			.00	1,363,900.00	1,347,500.00	1,367,200.00	1,367,200.00	1,367,200.00

Transfers to Other Funds









Transfer to other Funds

Programs, Services, and Functions:

This budget provides for the transfers made from the City's General Fund to other city funds.

The General Fund makes transfers to the School General Fund to support the school system beyond what it receives from the federal, state, and county governments. In FY2020, the latest state statistics available, Bradley County spent $8,614 per student for total operating costs of the Bradley County School System (BCSS). The State average was $9,998, which means the BCSS was $1,384 below the State average. In FY2020 Cleveland City Schools spent $9,718 per pupil on operating costs. This is $1,104 more than the BCSS, or 12.8% and 2.8% below the State average. The bulk of this additional operating money comes from the city. This supplement for FY2022 increased $5,605,300.

In addition to the transfer to the School General Fund, the City also makes a transfer to the Debt Service Fund not only for city debt, but debt for the School System as well. The transfer for schools for debt service for FY2022 is $4,111,106. The transfer to the Debt Service Fund for the city is $1,748,542.

The City and County operate the Library as a joint agency, with each entity paying 50% of the cost. The City's share is shown as a transfer to the Library Fund. This year's transfer is $679,900.

The Solid Waste functions (residential and commercial garbage and recycling, brush, bulk goods and leaf collection) are partially paid from user fees. Fees are charged for residential and commercial garbage and recycling. A transfer from the General Fund of $850,000 subsidizes the remaining costs.

The General Fund will transfer $44,500 to the Metropolitan Planning Organization Fund to match Federal and State grants and $30,000 to the Community Development Block Grant Fund. In total, the General Fund is budgeted to transfer $14,519,700 in FY2022 to these other funds.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

General Fund			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
110999	Other Financing Sources							
5D	Other Sources (Uses)							
110999	57610	Tfr School	.00	5,432,000.00	5,605,300.00	5,605,300.00	5,605,300.00	5,605,300.00
110999	57620	Tfr Debt	.00	5,710,225.00	5,760,300.00	5,860,000.00	5,860,000.00	5,860,000.00
110999	57630	TfrLibrary	.00	673,600.00	676,800.00	679,900.00	679,900.00	679,900.00
110999	57640	Tfr SldWst	.00	950,000.00	950,000.00	850,000.00	850,000.00	850,000.00
110999	57650	TfrInsTrus	.00	450,000.00	.00	.00	.00	.00
110999	57660	TfrCIP	.00	1,568,600.00	965,000.00	1,450,000.00	1,450,000.00	1,450,000.00
110999	57670	TfrMPO	.00	44,500.00	44,500.00	44,500.00	44,500.00	44,500.00
110999	57680	TfrCDBG	.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
TOTAL Other Sources (Uses)			.00	14,858,925.00	14,031,900.00	14,519,700.00	14,519,700.00	14,519,700.00
TOTAL Other Financing Source			.00	14,858,925.00	14,031,900.00	14,519,700.00	14,519,700.00	14,519,700.00
TOTAL General Fund			.00	54,008,517.46	55,564,046.00	54,259,434.00	54,516,004.00	54,516,004.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	54,008,517.46	55,564,046.00	54,259,434.00	54,516,004.00	54,516,004.00
		GRAND TOTAL	.00	54,008,517.46	55,564,046.00	54,259,434.00	54,516,004.00	54,516,004.00

** END OF REPORT - Generated by Kristi Powers **

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 82.6% 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 82.6% 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 11.3% of their funds as a transfer from other funds. The city's General Fund will transfer more than $5.6 million to the School Fund for education, $850,000 to the Solid Waste Management program, $679,900 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

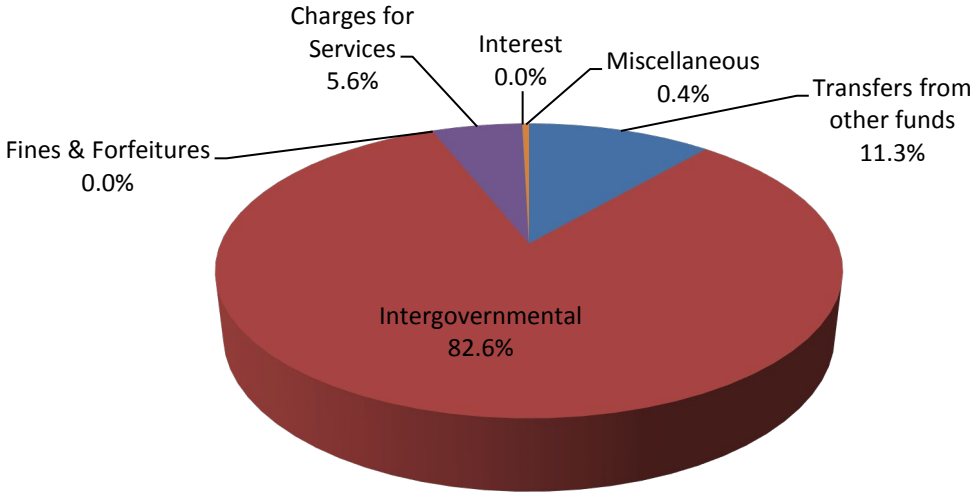
More than 86.5%, or $55.2 million, of the $63 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. Almost 7.7% is spent on public works including projects and programs within the State Street Aid Fund and Solid Waste Management Fund.

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.

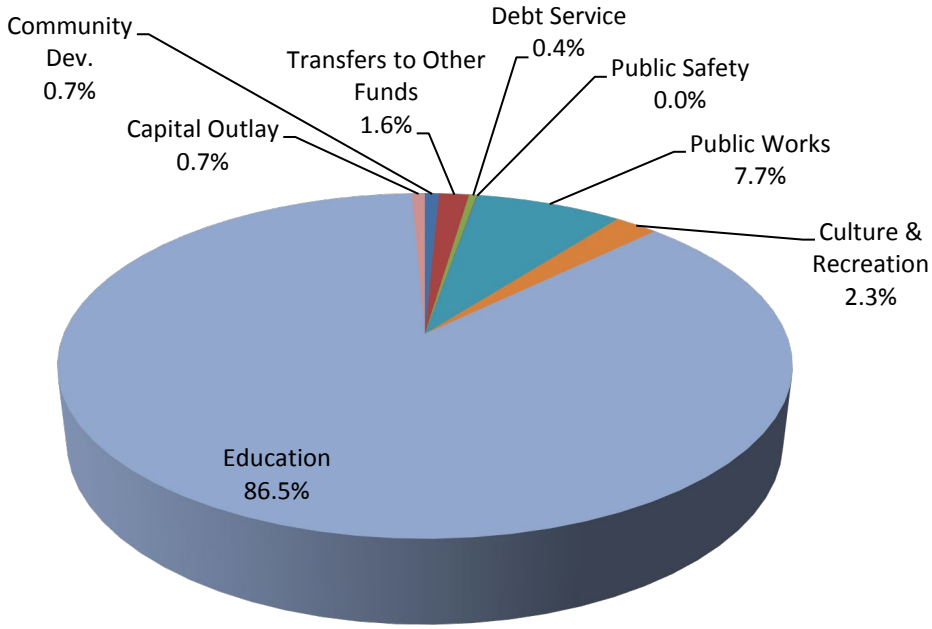
Special Revenue Funds Budget Summary

	FY2020 ACTUAL BUDGET	FY2021 ORIGINAL BUDGET	FY2021 AMENDED BUDGETED	FY2022 PROPOSED BUDGET	% OF TOTAL BUDGET
Revenues and Other Financial Resources					
Intergovernmental Revenues	$53,707,859	$50,896,010	$52,474,099	$52,524,551	82.6%
Charges for Services	$3,252,848	$3,717,275	$3,318,197	$3,543,735	5.6%
Fines and Forfeitures	$12,690	$0	$0	$0	0.0%
Interest (Investment) Income	$114,282	$45,850	$27,050	$16,850	0.0%
Miscellaneous Revenues	$990,320	$266,398	$597,143	$257,723	0.4%
Transfer from Other Funds	$7,260,489	$7,130,100	$7,130,100	$7,209,700	11.3%
Total Revenues and Other Financial Resources	**$65,338,488**	**$62,055,633**	**$63,546,589**	**$63,552,559**	**100.0%**
Expenditures and Other Financing Uses					
Community Development	$343,934	$448,687	$749,841	$474,600	0.7%
Public Safety	$23,788	$17,500	$59,286	$17,500	0.0%
Public Works	$4,344,734	$4,683,925	$4,827,389	$4,938,320	7.7%
Culture and Recreation	$1,392,752	$1,479,200	$1,446,950	$1,463,300	2.3%
Education	$55,193,503	$53,998,241	$54,829,426	$55,247,582	86.5%
Capital Outlay	$475,667	$229,513	$975,642	$436,564	0.7%
Debt Service Principal	$303,150	$0	$0	$0	0.0%
Debt Service Interest & Other	$115,480	$236,473	$293,554	$257,725	0.4%
Transfers to Other Funds	$1,007,853	$1,005,397	$1,005,397	$1,007,024	1.6%
Total Expenditures and Other Financing Uses	**$63,200,861**	**$62,098,936**	**$64,187,485**	**$63,842,615**	**100.0%**
Increase (Decrease) in Fund Balance	**$ 2,137,627**	**$ (43,303)**	**$ (640,896)**	**$ (290,056)**	
Fund Balance at Beginning of FY	**$ 8,375,751**	**$ 10,513,378**	**$ 10,513,378**	**$ 9,872,482**	
Fund Balance at End of FY	**$ 10,513,378**	**$ 10,470,075**	**$ 9,872,482**	**$ 9,582,426**	

Summary of Special Revenue Funds
Revenue and Other Sources - FY2022

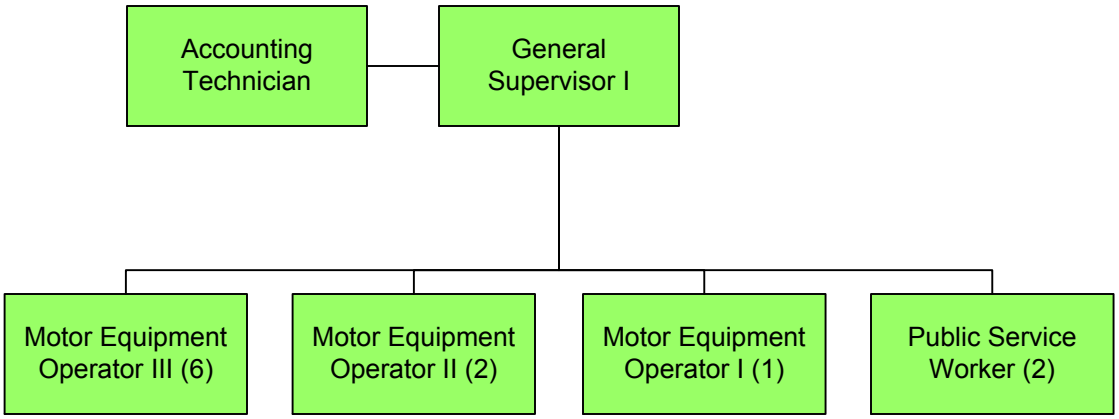


Summary of Special Revenue Funds
Expenditures and Other Uses - FY2022



SOLID WASTE MANAGEMENT

Solid Waste Management



Solid Waste Management Fund

Programs, Services and Functions:

The Solid Waste Fund provides for residential and commercial garbage collection and disposal, commercial recycling, brush collection and disposal, bulk (white goods) collection and disposal, and leaf collection and disposal. Other collections and services are provided "in-house" by the Public Works Department. The City rebid the solid waste services in 2018. The new contract was awarded to Waste Connections for a five-year term that began on January 1, 2019.

Residential garbage collection and disposal is provided once per week with curbside pickup. The City pays Waste Connections $6.20 per month per household serviced. Landfill costs of $21.50 per ton are included in this price. The city charges residential customers a sanitation fee of $8.95 monthly, which is included on their monthly utility bill. Therefore, the residential sanitation fee covers 100% of the actual cost plus the administration cost for billing, uncollectible debt, and reporting incurred by Cleveland Utilities who provides the billing services for the City.

Commercial garbage collection and disposal is provided up to six times per week, using front-end loaders and metal containers from 2 to 8 cubic yards. This service is contracted with Waste Connections. The contractor works with each business to determine the best container location and service requirements for the business, subject to the approval of the Public Works Director. The City pays Waste Connections $1.69 per cubic yard. Transfer station landfill costs of $21.50 per ton are included in this price. The City charges commercial customers $2.35 per cubic yard, which is included on their monthly utility billing.

Commercial recycling service is provided up to six times per week, using metal recycling containers from 4 to 8 cubic yards. Businesses are encouraged to recycle and, in most cases, participation allows them to reduce their commercial garbage collection costs. This service is contracted with Waste Connections under the same contract as commercial garbage service. The City pays Waste Connections $1.43 per cubic yard and commercial recycling customers pay $2.06 per cubic yard, using monthly utility bills.

The solid waste ordinance has various requirements regarding the number of containers allowed, times for container placement and removal, types of waste to be collected, procedures for bagging garbage debris, etc. as well as the fee to be billed to each resident. The ordinance gives the Public Works Director the authority to require the owner of the commercial housing facility to provide proper containers to hold household garbage. Both sections of the ordinance include a section with a civil penalty for non-compliance.

Brush collection is provided at each residence weekly, using city employees and knuckleboom loaders with trailers. The collected brush is disposed of at either the City's old garage site or at the Mouse Creek Road site. The brush is chipped into mulch and used by the Parks and Recreation Department, Cleveland City Schools, and by residents.

Bulk (or white goods) collection is provided weekly on the same residential route schedule as the brush collection, using city employees and one knuckleboom loader with trailer. The collected appliances are recycled if possible.

Leaf collection is provided from October through January (or longer if necessary) using leaf vacuum machines and knuckleboom trailers with canvas canopies attached. This service is provided twice per month. Disposal is at the soccer field, located on Mouse Creek Road, or the former city dumping site located on Hill Street SE. The decaying leaves are turned periodically to ensure decomposition to be used as soil in landscaping or fill-in. This method saves the city $21.50 per ton (Waste Connections-transfer station) or $33.00 per ton (Bradley County Landfill) by not having to pay disposal fees. Some of this material is available to citizens upon request to the Public Works Department. At times routes are delayed and require re-scheduling due to various circumstances, such as 1) inclement weather, 2) heavy periods of leaf collection, 3) excessive amounts of debris (requiring extra collection time), 4) older equipment which breaks down requiring immediate maintenance, and 5) holidays. When extra collection time is required it will result in delay and rescheduling. Although the routes are made up, it affects performance. Brush, bulk, and leaf collection and disposal services are totally tax supported by a transfer from the general fund.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$4,102,282	$3,832,000	$3,997,462	$4,151,000	3.8%
Personnel	$792,530	$978,250	$978,250	$1,038,625	6.2%
Operating	$2,950,171	$2,952,700	$3,096,164	$3,111,375	0.5%
Capital Outlay & Debt Service	$70	$800	$147,505	$0	-100.0%
Total Expenditures	$3,742,771	$3,931,750	$4,221,919	$4,150,000	-1.7%
NET CHANGE IN FUND BALANCE	**$359,511**	**-$99,750**	**-$224,457**	**$1,000**	-100.4%
BEGINNING FUND BALANCE	**$784,396**	**$1,143,907**	**$1,143,907**	**$919,450**	-19.6%
ENDING FUND BALANCE	**$1,143,907**	**$1,044,157**	**$919,450**	**$920,450**	0.1%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
General Supervisor	26	1.00	1.00	1.00	1.00	1.00
MEO III	24	6.00	6.00	6.00	6.00	6.00
Accounting Technician	23	1.00	1.00	1.00	1.00	1.00
MEO II	23	1.00	1.00	1.00	1.00	2.00
MEO I	22	2.00	2.00	2.00	2.00	1.00
Public Service Worker	21	2.00	2.00	2.00	2.00	2.00
Total		**13.00**	**13.00**	**13.00**	**13.00**	**13.00**

Goals and Objectives:

- Provide consistent, dependable cost-effective services to residential and commercial clients with minimal disruptions in scheduling.
- Handle all complaints on service within 2 working days.
- Reduce the amount of material that has to be landfilled for cost savings.
- Reduce residential (Route System) delayed collections by 5%.
- Sweep all streets in each route every quarter.
- Complete annual leaf collection with less delay time.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Solid Waste Contract:				
Number of residential customers	14,013	14,373	14,486	14,500
Number of commercial customers	1259	1,095	1,105	1,125
Total residential tons collected	11,448	11,747	15,000	15,500
Total commercial tons collected	19,782	19,622	18,600	19,000
Number of residential tons collected per 1,000 population	255	258	325	334
Number of residential tons collected per 1,000 collection points – curbside	816	817	1,036	1,033
Cost per ton collected – curbside	$89.93	$90.20	$71.27	$71.50
Cost per collection point – curbside	$73.47	$73.07	$74.27	$73.88
Cost to the city per residential unit	$6.19	$6.30	$6.21	$6.20
Cost to the city per cubic yard for commercial collection	$1.69	$1.55	$1.69	$1.69
Cost to the city for commercial recycling	$1.42	$1.44	$1.43	$1.43
Number of lost days due to inclement weather	0	0	0	0
% of CPI increase and gas index on contracts	Rebid	.53	-.20	2.33
Brush Chipping:				
Number of hours chipped	445	508.10	457.50	475
Number of tons chipped (collection by PW)	13,353	15,243	13,725	14,425
Chipping cost per hour	$370.73	$375.49	$350.00	$350.00
Public Works Route System:				
Number of days loose leaves were collected	80	57	69	65
Number of tons of loose leaves collected	4,368	606	734	675
Landfill tonnage from route collections	10,746	11,612	12,343	12,100

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Solid Waste Management			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
121 Solid Waste Management								
3D Charges for services								
121	34412	Comm Grbg	.00	-1,302,687.00	-1,275,000.00	-1,400,000.00	-1,400,000.00	-1,400,000.00
121	34413	Res Grbg	.00	-1,737,775.00	-1,700,000.00	-1,900,000.00	-1,900,000.00	-1,900,000.00
TOTAL Charges for services			.00	-3,040,462.00	-2,975,000.00	-3,300,000.00	-3,300,000.00	-3,300,000.00
3F Interest								
121	36110	Int-Gen	.00	-7,000.00	.00	-1,000.00	-1,000.00	-1,000.00
TOTAL Interest			.00	-7,000.00	.00	-1,000.00	-1,000.00	-1,000.00
5D Other Sources (Uses)								
121	36810	TransGF	.00	-950,000.00	-950,000.00	-850,000.00	-850,000.00	-850,000.00
TOTAL Other Sources (Uses)			.00	-950,000.00	-950,000.00	-850,000.00	-850,000.00	-850,000.00
TOTAL Solid Waste Management			.00	-3,997,462.00	-3,925,000.00	-4,151,000.00	-4,151,000.00	-4,151,000.00
TOTAL Solid Waste Management			.00	-3,997,462.00	-3,925,000.00	-4,151,000.00	-4,151,000.00	-4,151,000.00
		TOTAL REVENUE	.00	-3,997,462.00	-3,925,000.00	-4,151,000.00	-4,151,000.00	-4,151,000.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-3,997,462.00	-3,925,000.00	-4,151,000.00	-4,151,000.00	-4,151,000.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Solid Waste Management				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
121431	Solid Waste Mgt								
5A	Personnel								
121431	51110	Salaries		.00	597,000.00	606,900.00	606,900.00	622,450.00	622,450.00
121431	51120	Overtime		.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
121431	51190	Supp Pay		.00	700.00	700.00	700.00	700.00	700.00
121431	51310	Svc Award		.00	325.00	950.00	950.00	950.00	950.00
121431	51320	Longevity		.00	17,550.00	17,325.00	17,325.00	17,325.00	17,325.00
121431	51330	Sold Vac		.00	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00
121431	51340	Christmas		.00	1,375.00	1,600.00	1,600.00	1,600.00	1,600.00
121431	51360	Sick Pay		.00	2,500.00	2,500.00	2,500.00	2,300.00	2,300.00
121431	51400	Dental		.00	6,500.00	8,300.00	8,300.00	8,300.00	8,300.00
121431	51410	SS		.00	49,500.00	59,000.00	59,000.00	60,200.00	60,200.00
121431	51420	Health		.00	151,000.00	167,600.00	167,600.00	167,600.00	167,600.00
121431	51430	Retirement		.00	111,100.00	113,000.00	113,000.00	115,700.00	115,700.00
121431	51440	Life		.00	6,700.00	7,200.00	7,200.00	7,200.00	7,200.00
121431	51450	Vision		.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
121431	51470	Unemplmnt		.00	100.00	.00	.00	.00	.00
121431	51490	WC Claims		.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
121431	51920	Physicals		.00	500.00	600.00	600.00	600.00	600.00
121431	51970	Safe Shoes		.00	1,700.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Personnel				.00	978,250.00	1,019,375.00	1,019,375.00	1,038,625.00	1,038,625.00
5B	Operating								
121431	52110	Postage		.00	100.00	100.00	100.00	100.00	100.00
121431	52160	GPS		.00	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
121431	52330	Sub Member		.00	100.00	100.00	100.00	100.00	100.00
121431	52370	Advert		.00	200.00	200.00	200.00	200.00	200.00
121431	52390	Recycle		.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
121431	52660	Bld Maint		.00	300.00	300.00	300.00	300.00	300.00
121431	52830	ProfDev		.00	400.00	400.00	400.00	400.00	400.00
121431	52940	TireDspl		.00	3,000.00	3,000.00	3,000.00	2,200.00	2,200.00
121431	52950	Landfill		.00	485,000.00	485,000.00	485,000.00	468,969.00	468,969.00
121431	52960	Resident		.00	1,075,000.00	1,108,280.00	1,108,280.00	1,108,280.00	1,108,280.00
121431	52980	Commercial		.00	1,159,314.00	1,189,753.00	1,189,753.00	1,189,753.00	1,189,753.00
121431	52990	ComRecycle		.00	88,650.00	91,773.00	91,773.00	91,773.00	91,773.00
121431	53000	BC Recycle		.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

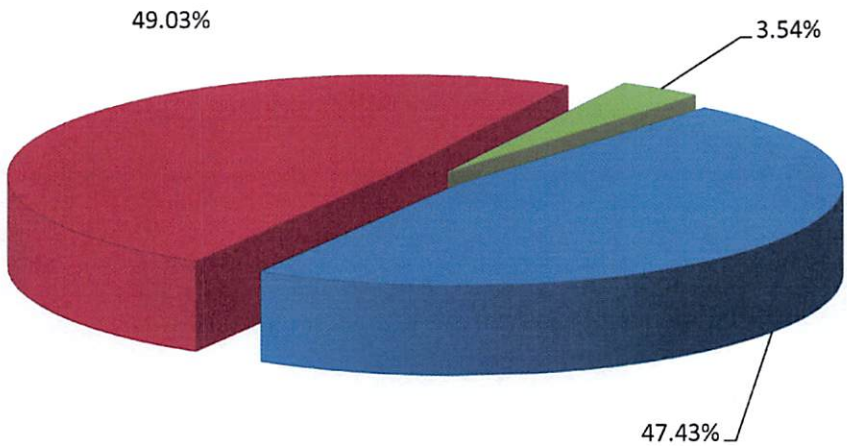
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Solid Waste Management			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
121431	53190	Office	.00	700.00	700.00	700.00	700.00	700.00
121431	53210	OpSupply	.00	3,500.00	4,000.00	4,000.00	4,000.00	4,000.00
121431	53220	OSHASupply	.00	500.00	500.00	500.00	500.00	500.00
121431	53260	Uniform	.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
121431	53310	Gas	.00	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00
121431	53320	Repair	.00	135,000.00	115,000.00	105,000.00	105,000.00	105,000.00
121431	55110	Ins-Bld	.00	695.00	800.00	800.00	800.00	800.00
121431	55120	Ins-Veh	.00	12,900.00	13,300.00	13,300.00	13,300.00	13,300.00
121431	55130	Ins-GenLia	.00	13,405.00	10,000.00	10,000.00	10,000.00	10,000.00
121431	55140	Ins-WC	.00	27,000.00	24,600.00	24,600.00	24,600.00	24,600.00
121431	55990	Misc	.00	500.00	500.00	500.00	500.00	500.00
TOTAL Operating			.00	3,096,164.00	3,138,206.00	3,128,206.00	3,111,375.00	3,111,375.00
5C	Capital							
121431	99540	EquipRepl	.00	147,505.00	.00	.00	.00	.00
TOTAL Capital			.00	147,505.00	.00	.00	.00	.00
TOTAL Solid Waste Mgt			.00	4,221,919.00	4,157,581.00	4,147,581.00	4,150,000.00	4,150,000.00
TOTAL Solid Waste Management			.00	4,221,919.00	4,157,581.00	4,147,581.00	4,150,000.00	4,150,000.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	4,221,919.00	4,157,581.00	4,147,581.00	4,150,000.00	4,150,000.00
		GRAND TOTAL	.00	4,221,919.00	4,157,581.00	4,147,581.00	4,150,000.00	4,150,000.00

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Solid Waste Management
2020-2021 Service Contract
$2,229,700

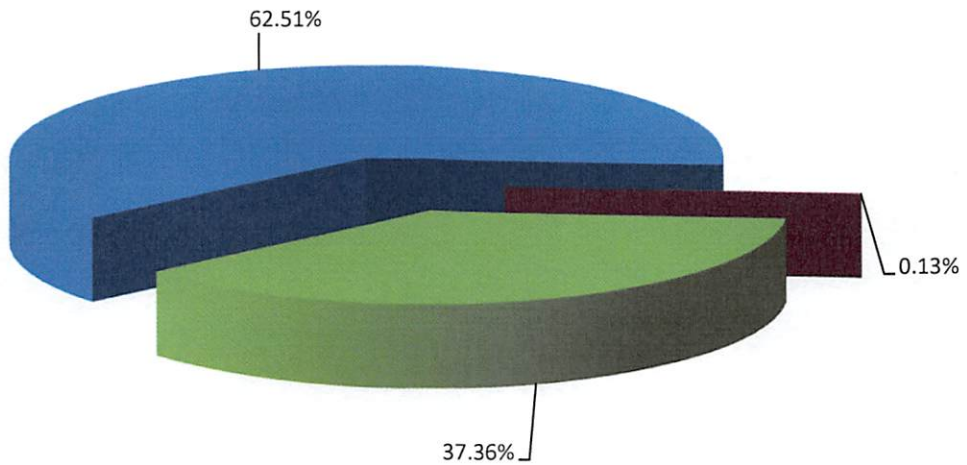


Residential Standard $1,057,500

Commercial Standard $1,093,200

Commercial Recycle $79,000

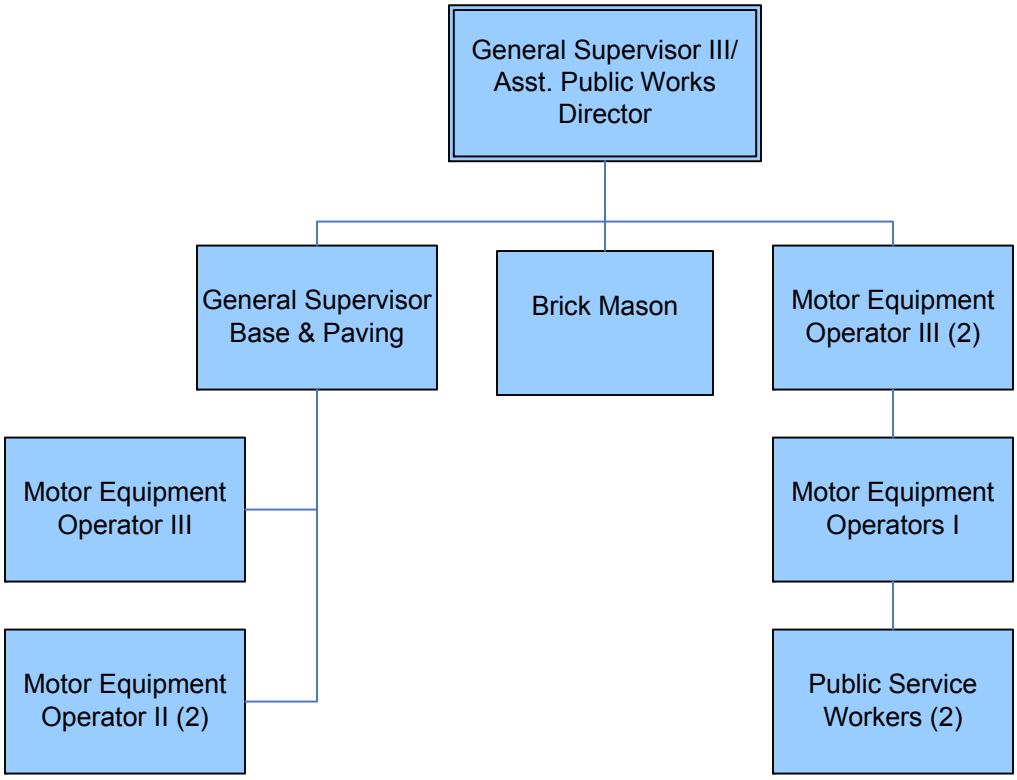
Solid Waste Management
2020-21 Disposal Expenses
$485,000



- Waste Connections Transfer Station-$303,191
- Bradley County Landfill-$609
- Contracted Brush Chipping-$181,200

STATE STREET AID

State Street Aid



State Street Aid Fund

Programs, Services, and Functions:

The State Street Aid Fund operates with funding from the state fuel tax. The Tennessee Legislature has authorized the state to distribute a portion of proceeds from the state gasoline and motor vehicle fuel tax to incorporated cities and towns to use for maintaining and improving municipal streets.

The state petroleum and alternative fuel taxes for fiscal year 2022 are:

- Gasoline tax – 26 cents per gallon;
- Diesel tax – 17 cents per gallon;
- Liquefied gas tax – 0.14 cents per gallon; and
- Natural gas tax – 0.13 cents per gallon

This includes a special privilege tax of 1 cent per gallon on petroleum products and a 0.4 cent petroleum tax for the underground storage tank fund.

The law requires that gasoline and motor vehicle fuel tax monies be used for street-related purposes and requires that these funds be accounted for separately in a special revenue fund, commonly called the State Street Aid Fund or Gas Tax Fund. Local officials have almost 50 years of experience in using these funds for street improvements and they have seen changes in the activities that can be funded by these taxes.

Valid uses of this fund include construction and street repair and maintenance, equipment, personnel, and certain administration expenses. It can also be used for contracted maintenance.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$1,491,607	$1,440,000	$1,430,000	$1,477,000	3.3%
Personnel	$576,734	$724,475	$724,475	$764,320	5.5%
Operating	$25,229	$28,500	$28,500	$24,000	-15.8%
Capital Outlay & Debt Service	$447,145	$449,878	$549,878	$622,836	13.3%
Total Expenditures	$1,049,108	$1,202,853	$1,302,853	$1,411,156	8.3%
NET CHANGE IN FUND BALANCE	**$442,499**	**$237,147**	**$127,147**	**$65,844**	-48.2%
BEGINNING FUND BALANCE	**$1,444,186**	**$1,886,685**	**$1,886,685**	**$2,013,832**	6.7%
ENDING FUND BALANCE	**$1,886,685**	**$2,123,832**	**$2,013,832**	**$2,079,676**	3.3%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Asst PW Director/Gen Supervisor III	29	1.00	1.00	1.00	1.00	1.00
General Supervisor	26	1.00	1.00	1.00	1.00	1.00
MEO III	24	3.00	3.00	3.00	3.00	3.00
Brick Mason	24	1.00	1.00	1.00	1.00	1.00
MEO II	23	2.00	2.00	2.00	2.00	2.00
MEO I	22	1.00	1.00	1.00	1.00	1.00
Public Service Worker	21	2.00	2.00	2.00	2.00	2.00
Total		**11.00**	**11.00**	**11.00**	**11.00**	**11.00**

Goals and Objectives:

The goals and objectives of the Public Works Department are listed in the General Fund. As funds are available, this budget provides funding for major drainage, street paving and materials, and sidewalk projects. Therefore, the goal for this fund is to complete as many projects as possible which can include (but is not limited to) minor/major drainage projects, minor/major paving projects, and/or sidewalk construction.

Performance Measures:

This fund pays a portion of the debt service for street equipment and roadway projects as well as providing current funding for equipment and infrastructure improvements. Therefore, this fund has an impact on the performance measures of the Public Works Department, which are located in the General Fund. This fund also provides salaries and benefits for 20% of the Public Works Department employees.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

State Street Aid			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
124	State Street Aid							
124	33551	St Gas Tx	.00	-1,425,000.00	.00	-1,475,000.00	-1,475,000.00	-1,475,000.00
124	36110	Int-Gen	.00	-5,000.00	.00	-2,000.00	-2,000.00	-2,000.00
TOTAL UNDEFINED PROJECT			.00	-1,430,000.00	.00	-1,477,000.00	-1,477,000.00	-1,477,000.00
TOTAL State Street Aid			.00	-1,430,000.00	.00	-1,477,000.00	-1,477,000.00	-1,477,000.00
TOTAL State Street Aid			.00	-1,430,000.00	.00	-1,477,000.00	-1,477,000.00	-1,477,000.00
		TOTAL REVENUE	.00	-1,430,000.00	.00	-1,477,000.00	-1,477,000.00	-1,477,000.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-1,430,000.00	.00	-1,477,000.00	-1,477,000.00	-1,477,000.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

State Street Aid			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
124411	State Street Aid							
5A	Personnel							
124411	51110	Salaries	.00	446,500.00	460,500.00	460,500.00	474,850.00	474,850.00
124411	51120	Overtime	.00	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00
124411	51310	Svc Award	.00	550.00	550.00	550.00	550.00	550.00
124411	51320	Longevity	.00	10,125.00	10,650.00	10,650.00	10,650.00	10,650.00
124411	51330	Sold Vac	.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
124411	51340	Christmas	.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00
124411	51360	Sick Pay	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
124411	51400	Dental	.00	5,400.00	5,600.00	5,600.00	5,600.00	5,600.00
124411	51410	SS	.00	36,200.00	37,400.00	37,400.00	38,500.00	38,500.00
124411	51420	Health	.00	118,300.00	121,600.00	121,600.00	121,600.00	121,600.00
124411	51430	Retirement	.00	81,500.00	83,800.00	83,800.00	86,270.00	86,270.00
124411	51440	Life	.00	5,600.00	5,800.00	5,800.00	5,800.00	5,800.00
124411	51450	Vision	.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
124411	51490	WC Claims	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
124411	51920	Physicals	.00	500.00	500.00	500.00	500.00	500.00
124411	51970	Safe Shoes	.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
TOTAL Personnel			.00	724,475.00	746,400.00	746,400.00	764,320.00	764,320.00
5B	Operating							
124411	55140	Ins-WC	.00	28,500.00	24,000.00	24,000.00	24,000.00	24,000.00
TOTAL Operating			.00	28,500.00	24,000.00	24,000.00	24,000.00	24,000.00
5C	Capital							
124411	99540	EquipRepl	.00	100,000.00	.00	175,000.00	175,000.00	175,000.00
TOTAL Capital			.00	100,000.00	.00	175,000.00	175,000.00	175,000.00
5D	Other Sources (Uses)							
124411	57620	Tfr Debt	.00	449,878.00	447,836.00	447,836.00	447,836.00	447,836.00
TOTAL Other Sources (Uses)			.00	449,878.00	447,836.00	447,836.00	447,836.00	447,836.00
TOTAL State Street Aid			.00	1,302,853.00	1,218,236.00	1,393,236.00	1,411,156.00	1,411,156.00
TOTAL State Street Aid			.00	1,302,853.00	1,218,236.00	1,393,236.00	1,411,156.00	1,411,156.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	1,302,853.00	1,218,236.00	1,393,236.00	1,411,156.00	1,411,156.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

State Street Aid		2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
	GRAND TOTAL	.00	1,302,853.00	1,218,236.00	1,393,236.00	1,411,156.00	1,411,156.00

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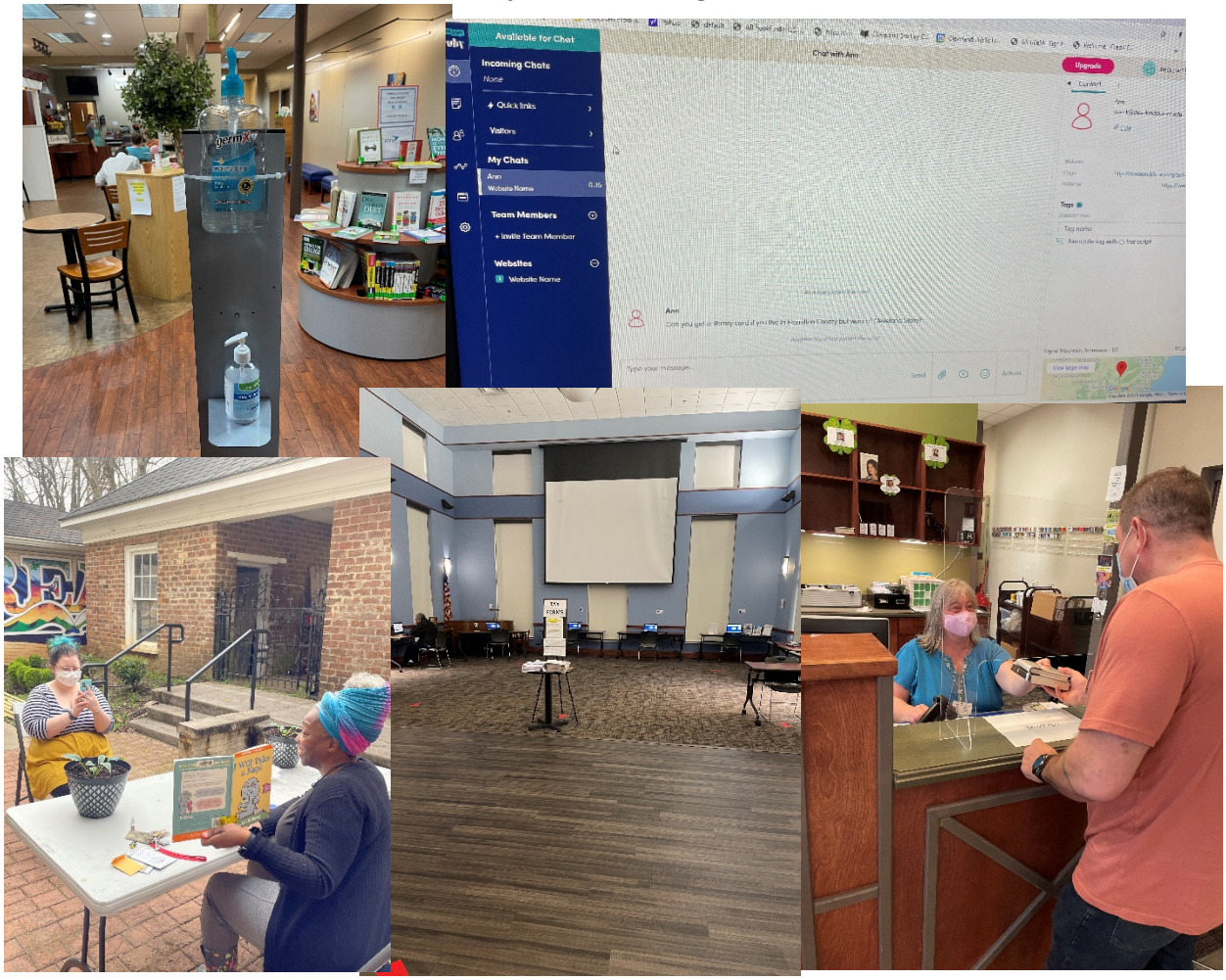
Cleveland / Bradley County Public Library

Library Fund

Programs, Services, and Functions:

This fund finances the operation of the Cleveland Bradley County Public Library (CBCPL), which is operated by the appointed Library Board. By written agreement, the funding is split on a 50-50 basis with the Bradley County government. The other sources of funding include fines and fees, donations, earned interest, and federal and state library service grants.

Library Services During COVID-19



Fiscal years 19-20 and 20-21 have definitely been different years in the life of the Cleveland Bradley County Public Library as well as libraries across the country and world. Around December 2019, there was talk in the news of this new virus, COVID-19, in conjunction with the word "pandemic". At that point, it seemed a far-off notion as there were not any known cases in the United States. As 2020 began, US cases of COVID-19 started to appear as well as a rapid spread. Many deaths, directly related to COVID or the after effects, made this a life-threatening illness. The virus finally came to Tennessee and made its presence known.

Towards the end of March, speculation of a stay-at-home order from the governor was discussed. Senior staff at CBCPL began to talk about how the Library could provide services to the community should the doors close. The Library began to plan for such a happening.



The stay-at-home order did come at the very end of March. The Library was closed completely to staff and public for the month of April. During this month, the Library began to use technology to provide streaming programs, via Zoom and Facebook Live, to our community. In the next couple of months, some programs recorded for later viewing. The Cleveland Bradley County Public Library was ahead of the curve for these type of programs throughout the state and country.

During April, the library director and senior staff began to plan for a May re-opening to the public. The pandemic brought new learning experiences, as no one had ever lived through one before. The question related to re-opening to the public was…how to do it in a safe manner? During the 1918 influenza outbreak, libraries were blamed for the spread of the virus. The library director and staff or determined not to be the epicenter of COVID-19 spread in our community.

Staff reported back to work at the beginning of May. The Library began to provide no-touch curbside service to patrons. Patrons could request materials they would like to pick up 2 days prior to picking them up. Staff would retrieve the materials with gloves on and prepare them for check out. When the patron arrived at the library, they would park in front of the entrance and call the Circulation Desk. Staff, with gloves on, would take the materials out to the patron and place them on a shelf outside the front door. The patron would come and retrieve the reserved material from the shelf. In the first month, over 600 people took part of the Library's curbside service. All returned materials were quarantined, initially, for three days to allow the virus to die. Studies began to show that the virus could live up to 6 days on stacked books with plastic covers. So, the quarantine period for returned materials was changed to Six days.

Another new service to CBCPL and its patrons, was online reference chat. A free WordPress plug-in was found that allowed live chat. Patrons could ask questions of the Reference Staff for needed information. The first month the service, over 100 questions were answered.

The library director, maintenance staff, and IT staff began to prep for the next phase of re-opening, which would begin at the end of May and allowed entry into the library by reservations. Protective barriers and cleaning supplies were purchased. Computers were moved into the Community Room for public use. Following Memorial Day, the Library reopened to patrons on a limited schedule. Anyone who entered into the Library was required to make a reservation by calling the Library or by going to the Library's reservation webpage. Upon entry, patron's temperature would be taken, COVID related questions were asked, and masks were required.

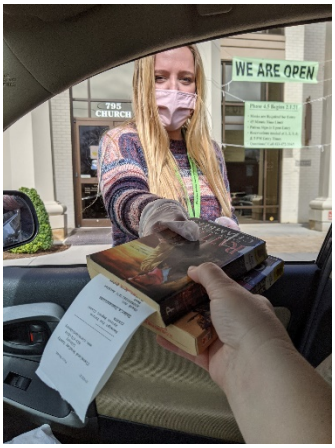
After July 4, the Library schedule was expanded to add Saturday afternoon hours and some evening hours till 8 PM. Again, additional hours were added mid-September. Following Veterans Day, the Library added all hours of service back to the operating schedule.

The most recent scheduling change took place at the beginning of February 2021. Patrons could enter the library without a reservation in the morning and evening hours. Reservations were still required between 1 and 6 PM. The new schedule seems to be working. As the Library attendance continues to grow again, keeping social distancing during peak hours could be problematic. Patrons with reservations will be guaranteed entrance during those times.

The trials of COVID-19 have helped to give birth to new services in the library world, many of which will continue even after COVID disappears.

Streaming and recorded programming

- Curbside service for elderly, those at risk, and those with mobility issues
- Online reference chat
- Online library card applications
- Drive-in-Movies in the Library parking lot
- And many other services



As vaccines are further distributed, procedures for entry will be loosened, regular in-person programming will return, meeting rooms will be available to the public again, and a sense of normality will continue return. Be assured, that the Cleveland Bradley County public library will continue to look for ways to better serve our community.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$1,437,960	$1,467,200	$1,520,650	$1,451,700	-4.5%
Personnel	$990,684	$1,067,600	$1,018,400	$1,044,800	2.6%
Operating	$392,681	$411,600	$428,550	$418,500	-2.3%
Capital Outlay & Debt Service	$53,770	$1,500	$72,500	$1,500	-97.9%
Total Expenditures	$1,437,135	$1,480,700	$1,519,450	$1,464,800	-3.6%
NET CHANGE IN FUND BALANCE	**$825**	**-$13,500**	**$1,200**	**-$13,100**	-1191.7%
BEGINNING FUND BALANCE	**$530,224**	**$531,049**	**$531,049**	**$532,249**	0.2%
ENDING FUND BALANCE	**$531,049**	**$517,549**	**$532,249**	**$519,149**	-2.5%

Goals and Objectives:

- Bradley County residents will have the materials they need to support their recreational and cultural needs in a timely manner.
- Bradley County residents will receive a library that has adequate funding resources to meet the demands of city and county residents.
- Bradley County residents will receive a children's department that is inviting and exciting for children, especially of the preschool age, and their parents.
- Bradley County residents will receive a public Library Reference Department that provides relevant, up-to-date information in a variety of formats.
- The Library will continue to provide current computer technology and computer access by adding computers and software and complete the networking phase.
- The Library staff will offer a minimum of two computer-training sessions to help patrons with use of library on-line resources for FY2022.
- The Cleveland Public Library will strive to be a friendly, open place to serve the needs of the Cleveland/Bradley County residents.
- The Cleveland Public Library will seek new grants (2 per year) to aid in operation and services costs.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Circulation*	417,433	409,484	274819	350,000
Patrons*	199,230	134,538	45,667	120,000
Reference inquiries	30,583	23,895	17,607	20,000
Meeting Room Usage	1,226	928	26	300
Bradley County population (given by state)	106,727	108,110	109,400	111,000
Staff per capita, Bradley County (1,000)	.243	.231	.238	.217
Material collection**	435,837	451,790	463,000	477,000
Items per capita***	4.08	4.18	4.23	4.29
Items per capita (w/o Regional Materials)	2.09	2.00	2.01	2.00
State recommended items per capita	2.00	2.0	2.00	2.0
Spending per capita	$12.25	$12.40	$12.31	$12.34
Number who attended library programs	13,450	10,955	9,539	10,000
Number of grants secured to assist with funding	3	2	4	3

* The decline in attendance is partly be a result of the non-traditional library user who can access the library at home. This can be seen in the fact that eCirculation is still rising. COVID-19 has definitely had its affect in all statistics.
**Regional library materials included (including e-books and e-audio)
***Per Capita figures are for Bradley County, not just the City of Cleveland, as this is a county-wide service. Many of the measures are excerpted from the yearly State "Data Collection Form" for the State Library and Archives. Spending per capita is based solely on the fiscal dollars provided by the city and county

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Cleveland Public Library			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
129	Cleveland Public Library							
3C	Intergovernmental							
129	33492	St Tech	.00	-7,000.00	.00	.00	.00	.00
129	33494	StLibMisc	.00	-9,250.00	.00	.00	.00	.00
129	33711	BradCoLib	.00	-673,600.00	-676,800.00	-676,800.00	-676,800.00	-676,800.00
TOTAL Intergovernmental			.00	-689,850.00	-676,800.00	-676,800.00	-676,800.00	-676,800.00
3D	Charges for services							
129	34765	Lib-Gifts	.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00
TOTAL Charges for services			.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00
3F	Interest							
129	36110	Int-Gen	.00	-1,200.00	.00	.00	.00	.00
TOTAL Interest			.00	-1,200.00	.00	.00	.00	.00
3G	Miscellaneous							
129	34761	LibMiscChg	.00	-16,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00
129	34767	Lib-Lndspe	.00	-70,000.00	.00	.00	.00	.00
TOTAL Miscellaneous			.00	-86,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00
5D	Other Sources (Uses)							
129	36810	TransGF	.00	-673,600.00	-676,800.00	-679,900.00	-679,900.00	-679,900.00
TOTAL Other Sources (Uses)			.00	-673,600.00	-676,800.00	-679,900.00	-679,900.00	-679,900.00
TOTAL Cleveland Public Libra			.00	-1,520,650.00	-1,448,600.00	-1,451,700.00	-1,451,700.00	-1,451,700.00
TOTAL Cleveland Public Libra			.00	-1,520,650.00	-1,448,600.00	-1,451,700.00	-1,451,700.00	-1,451,700.00
		TOTAL REVENUE	.00	-1,520,650.00	-1,448,600.00	-1,451,700.00	-1,451,700.00	-1,451,700.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-1,520,650.00	-1,448,600.00	-1,451,700.00	-1,451,700.00	-1,451,700.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Cleveland Public Library			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
129550	Cleveland Public Library							
5A	Personnel							
129550	51110	Salaries	.00	743,300.00	764,800.00	764,800.00	764,800.00	764,800.00
129550	51510	Benefit	.00	275,100.00	280,000.00	280,000.00	280,000.00	280,000.00
TOTAL Personnel			.00	1,018,400.00	1,044,800.00	1,044,800.00	1,044,800.00	1,044,800.00
5B	Operating							
129550	52120	Books	.00	126,900.00	128,100.00	128,100.00	128,100.00	128,100.00
129550	52410	Utilities	.00	83,100.00	88,000.00	88,000.00	88,000.00	88,000.00
129550	52620	Equ Maint	.00	18,100.00	15,500.00	15,500.00	15,500.00	15,500.00
129550	52660	Bld Maint	.00	17,200.00	17,500.00	17,500.00	17,500.00	17,500.00
129550	53190	Office	.00	71,000.00	70,200.00	70,200.00	70,200.00	70,200.00
129550	53460	GrantExp	.00	16,250.00	.00	.00	.00	.00
129550	55100	Ins	.00	26,000.00	29,200.00	29,200.00	29,200.00	29,200.00
129550	55970	GiftMem	.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
TOTAL Operating			.00	428,550.00	418,500.00	418,500.00	418,500.00	418,500.00
5C	Capital							
129550	99330	Improv	.00	70,000.00	.00	.00	.00	.00
129550	99340	Furn	.00	2,500.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL Capital			.00	72,500.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL Cleveland Public Libra			.00	1,519,450.00	1,464,800.00	1,464,800.00	1,464,800.00	1,464,800.00
TOTAL Cleveland Public Libra			.00	1,519,450.00	1,464,800.00	1,464,800.00	1,464,800.00	1,464,800.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	1,519,450.00	1,464,800.00	1,464,800.00	1,464,800.00	1,464,800.00
		GRAND TOTAL	.00	1,519,450.00	1,464,800.00	1,464,800.00	1,464,800.00	1,464,800.00

** END OF REPORT - Generated by Kristi Powers **

DRUG ENFORCEMENT FUND

Drug Enforcement Trust Fund

Programs, Services, and Functions:

This fund is financed by court fines and seizure of money and/or property obtained in cases involving state statutes on illegal drugs and driving under the influence (DUI). It also includes any federal grants for drug enforcement activities of the police department. Phase I of the Department's Firearms Range was funded through this fund and Phase II will include the firearms training center and will be built as funding is available.

The Cleveland Police Department continued in an agreement with the 10th Judicial District Drug Task Force to provide manpower of two experienced officers on a full-time basis to endeavor to disrupt the illicit manufacturing, sales, distribution and trafficking of illegal drugs within the City of Cleveland. We plan to continue in this agreement throughout fiscal year 2022.

Goals and Objectives:

- To supplement and enhance the equipment used within the police department in the fight against illegal drugs and DUI enforcement.
- To maintain full compliance with all state requirements on the proper budgeting, expenditure, and accounting of these funds.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$42,562	$9,600	$33,932	$18,600	-45.2%
Personnel	$0	$0	$0	$0	0.0%
Operating	$6,015	$17,500	$32,500	$17,500	-46.2%
Capital Outlay & Debt Service	$0	$1,100	$1,100	$1,100	0.0%
Total Expenditures	$6,015	$18,600	$33,600	$18,600	-44.6%
NET CHANGE IN FUND BALANCE	**$36,547**	**-$9,000**	**$332**	**$0**	-100.0%
BEGINNING FUND BALANCE	**$151,158**	**$187,705**	**$187,705**	**$188,037**	0.2%
ENDING FUND BALANCE	**$187,705**	**$178,705**	**$188,037**	**$188,037**	0.0%

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Drug-related Arrests	332	55	152	70
Drug-related Citations	66	10	31	25
Drug-related Investigations	500	35	350	60
Marijuana Seized (grams)	3,358	400	368.2	700
Cocaine Seized (grams)	1.7	5	9.5	10
Heroin Seized (grams)	16.5	15	32.5	20
Meth Seized (grams)	433	100	1,248.6	150
Prescription Pills Seized	493	250	209	300
Firearms Seized	12	5	19	7
Vehicles Seized	2	3	4	4
Cash Seized	$0	$25,000	$15,948	$25,000

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Drug Enforcement			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
130	Drug Enforcement							
3D	Charges for services							
130	34214	Drug Task	.00	-5,667.00	.00	.00	.00	.00
TOTAL Charges for services			.00	-5,667.00	.00	.00	.00	.00
3E	Fines&Forfeitures							
130	35140	FinesBCDru	.00	-17,000.00	.00	-16,500.00	-16,500.00	-16,500.00
TOTAL Fines&Forfeitures			.00	-17,000.00	.00	-16,500.00	-16,500.00	-16,500.00
3F	Interest							
130	36110	Int-Gen	.00	-100.00	.00	-100.00	-100.00	-100.00
TOTAL Interest			.00	-100.00	.00	-100.00	-100.00	-100.00
3G	Miscellaneous							
130	36990	Misc Rev	.00	-11,165.00	.00	-2,000.00	-2,000.00	-2,000.00
TOTAL Miscellaneous			.00	-11,165.00	.00	-2,000.00	-2,000.00	-2,000.00
TOTAL Drug Enforcement			.00	-33,932.00	.00	-18,600.00	-18,600.00	-18,600.00
TOTAL Drug Enforcement			.00	-33,932.00	.00	-18,600.00	-18,600.00	-18,600.00
		TOTAL REVENUE	.00	-33,932.00	.00	-18,600.00	-18,600.00	-18,600.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-33,932.00	.00	-18,600.00	-18,600.00	-18,600.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Drug Enforcement			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
130311	Drug Enforcement							
5B	Operating							
130311	52150	Seized Veh	.00	22,500.00	7,500.00	7,500.00	7,500.00	7,500.00
130311	52360	Investigat	.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Operating			.00	32,500.00	17,500.00	17,500.00	17,500.00	17,500.00
5C	Capital							
130311	99470	Equip	.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
TOTAL Capital			.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
TOTAL Drug Enforcement			.00	33,600.00	18,600.00	18,600.00	18,600.00	18,600.00
TOTAL Drug Enforcement			.00	33,600.00	18,600.00	18,600.00	18,600.00	18,600.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	33,600.00	18,600.00	18,600.00	18,600.00	18,600.00
		GRAND TOTAL	.00	33,600.00	18,600.00	18,600.00	18,600.00	18,600.00

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METROPOLITAN PLANNING ORGANIZATION

Metropolitan Transportation Planning Organization Fund

Programs, Services, and Functions

The City of Cleveland, in conjunction with Bradley County formed the Cleveland Urban Area Metropolitan Transportation Planning Organization (MPO) in 2003. The MPO Executive Board is solely responsible for distribution of the Cleveland Urban Area Metropolitan Transportation Planning Organization Fund. The MPO serves the Cleveland Urbanized Area (Cleveland, Charleston, Calhoun, and portions of Bradley County and McMinn County). The MPO Executive Board members include the Governor of Tennessee, (usually represented by a TDOT official), City of Cleveland Mayor, City of Cleveland Vice-Mayor, Bradley County Mayor, Executive Director of the South East Tennessee Human Resources Agency, and, on an annually rotating basis, the Mayors of Charleston, McMinn County and Calhoun. The MPO's purpose is allocation and distribution of highway and transit project funds and transportation planning within the MPO boundary area. Federal Law mandates that Census-designated Urbanized Areas (areas with more than 50,000 people at 1,000 people or more per square mile) are required to have an MPO. The MPO's focus is the set of roads that are part of the classified road network of interstate highways, arterial streets, and collector streets. The MPO must address all highway-oriented transportation modes including vehicles on the classified street network, transit (buses), and bicycle/pedestrian; as well as the interface with non-highway modes (rail, air, water). The MPO must address both the movement of people (passengers) and goods (freight).

The MPO has a Technical Coordinating Committee (TCC) that is made up of both city and county transportation personnel, transit operators, TDOT representative, FHWA representative, FTA representative, Title VI representative, and the MPO Coordinator. The TCC evaluates all transportation issues and reports or recommends an action on each to the MPO Executive Board. The MPO Executive Board has the sole power to approve or disapprove any recommendation or issue.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$222,512	$222,600	$222,600	$227,500	2.2%
Personnel	$196,147	$215,500	$205,800	$222,600	8.2%
Operating	$7,797	$72,300	$82,000	$105,000	28.0%
Capital Outlay & Debt Service	$5,903	$12,000	$12,000	$12,000	0.0%
Total Expenditures	$209,847	$299,800	$299,800	$339,600	13.3%
NET CHANGE IN FUND BALANCE	**$12,665**	**-$77,200**	**-$77,200**	**-$112,100**	0.0%
BEGINNING FUND BALANCE	**$177,493**	**$190,158**	**$190,158**	**$112,958**	-40.6%
ENDING FUND BALANCE	**$190,158**	**$112,958**	**$112,958**	**$858**	-99.2%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
DES Director	32	0.10	0.10	0.10	0.10	0.10
Planning Director	30	0.40	0.40	0.40	0.40	0.40
Executive Secretary I	25	0.10	0.10	0.10	0.10	0.10
Total		**0.60**	**0.60**	**0.60**	**0.60**	**0.60**

Goals and Objectives

- Continue training of MPO staff
- Develop and manage 2020-2023 Transportation Improvement Program (TIP) as needed throughout the year
- Manage and update 2045 RTP consistent with the FAST Act legislation
- Develop and implement 2022-2023 Unified Planning Work Program (UPWP)

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Percentage of completion of long-range transportation plan	100%	100%	100%	100%
Number of training sessions attended by MPO Staff	5	6	2	6
Number of public meetings	18	18	Virtual 14	18
Percentage of completion of transportation improvement program	90%	90%	90%	90%
Percentage of completion of bicycle and pedestrian plan	100%	100%	100%	100%
Percentage of completion of freight users study	100%	100%	100%	100%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Metro Transportation Planning			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
138	Metro Transportation Planning							
3C	Intergovernmental							
138	33111	Fed MPO	.00	-178,100.00	.00	-183,000.00	-183,000.00	-183,000.00
TOTAL Intergovernmental			.00	-178,100.00	.00	-183,000.00	-183,000.00	-183,000.00
5D	Other Sources (Uses)							
138	36810	TransGF	.00	-44,500.00	-44,500.00	-44,500.00	-44,500.00	-44,500.00
TOTAL Other Sources (Uses)			.00	-44,500.00	-44,500.00	-44,500.00	-44,500.00	-44,500.00
TOTAL Metro Transportation P			.00	-222,600.00	-44,500.00	-227,500.00	-227,500.00	-227,500.00
TOTAL Metro Transportation P			.00	-222,600.00	-44,500.00	-227,500.00	-227,500.00	-227,500.00
		TOTAL REVENUE	.00	-222,600.00	-44,500.00	-227,500.00	-227,500.00	-227,500.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-222,600.00	-44,500.00	-227,500.00	-227,500.00	-227,500.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Metro Transportation Planning			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
138203	Metropolitan Planning Org							
5A	Personnel							
138203	51110	Salaries	.00	158,900.00	182,600.00	182,600.00	182,600.00	182,600.00
138203	51510	Benefit	.00	46,900.00	49,000.00	49,000.00	40,000.00	40,000.00
TOTAL Personnel			.00	205,800.00	231,600.00	231,600.00	222,600.00	222,600.00
5B	Operating							
138203	52110	Postage	.00	1,000.00	1,000.00	500.00	.00	.00
138203	52450	Telephone	.00	2,000.00	2,000.00	2,000.00	.00	.00
138203	52550	ContrSvc	.00	75,000.00	118,200.00	118,200.00	105,000.00	105,000.00
138203	52830	ProfDev	.00	500.00	9,300.00	3,000.00	.00	.00
138203	53190	Office	.00	3,500.00	10,000.00	5,000.00	.00	.00
TOTAL Operating			.00	82,000.00	140,500.00	128,700.00	105,000.00	105,000.00
5C	Capital							
138203	99470	Equip	.00	.00	2,000.00	.00	.00	.00
138203	99500	Hardware	.00	.00	1,500.00	1,500.00	.00	.00
138203	99510	Software	.00	12,000.00	22,000.00	12,000.00	12,000.00	12,000.00
TOTAL Capital			.00	12,000.00	25,500.00	13,500.00	12,000.00	12,000.00
TOTAL Metropolitan Planning			.00	299,800.00	397,600.00	373,800.00	339,600.00	339,600.00
TOTAL Metro Transportation P			.00	299,800.00	397,600.00	373,800.00	339,600.00	339,600.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	299,800.00	397,600.00	373,800.00	339,600.00	339,600.00
		GRAND TOTAL	.00	299,800.00	397,600.00	373,800.00	339,600.00	339,600.00

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Community Development Block Grant

Community Development Block Grant

***Programs, Services and Functions*:**

The City of Cleveland anticipates receiving $363,964 from the United States Department of Housing and Urban Development (HUD) through the Community Development Block Grant Entitlement Program (CDBG) in FY2021. The City will provide an additional $30,000 in funding. Funds must be administered to benefit primarily low-income and moderate-income people within the designated target area. Citizen participation is an integral part of the continual planning process to determine the use of these funds. Depending on the outcome of this process, the City Council may elect to fund a variety of public improvements such as drainage, recreation improvements, housing programs, codes enforcement, or other activities meeting CDBG eligibility requirements. The Redevelopment Coordinator is responsible for carrying out the administration of the CDBG program, ensuring compliance with all applicable laws such as fair housing and other civil rights laws, labor and contracting laws, environmental laws, etc. The Redevelopment Coordinator must ensure that funded projects are carried out in a timely manner and that all HUD requirements for financial and program management are met.

As requested by citizen input and by the City Council, a concentrated codes enforcement program within the CDBG target area was implemented during FY2006 and will continue this year. The codes enforcement officer is currently working on pro-active codes enforcement and educational awareness programs designed to improve the housing and living environment through increased public awareness and enforcement.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$312,916	$769,000	$1,118,621	$393,964	-64.8%
Personnel	$123,238	$134,962	$93,826	$132,417	41.1%
Operating	$10,023	$13,925	$402,515	$15,583	-96.1%
Capital Outlay & Debt Service	$159,304	$226,113	$602,237	$245,964	-59.2%
Total Expenditures	$292,565	$375,000	$1,098,578	$393,964	-64.1%
NET CHANGE IN FUND BALANCE	**$20,351**	**$394,000**	**$20,043**	**$0**	-100.0%
BEGINNING FUND BALANCE	**$78,447**	**$98,798**	**$98,798**	**$118,841**	20.3%
ENDING FUND BALANCE	**$98,798**	**$492,798**	**$118,841**	**$118,841**	0.0%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Redevelopment Coordinator	28	1.00	1.00	1.00	1.00	1.00
Codes Enforcement Inspector	25	1.00	1.00	1.00	1.00	1.00
Total		**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

Goals and Objectives

- Continue implementation of CDBG citizen participation plan
- Conduct agency consultations and public hearings for CDBG action plan
- Continue implementation of a concentrated codes enforcement program to improve housing and living environment within the CDBG Target Area
- Improve public facilities in targeted areas
- Continue planning for CDBG target area
- Provide planning in conjunction with Habitat for Humanity and City Fields for continued development of affordable, single-family housing within the target area
- Provide funding for recreational improvements within the Target Area
- Complete required CDBG administrative activities
- Continue implementation of 2019-2023 CDBG Consolidated Plan and develop and implement one-year action plan

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Number of grant years funding remaining at year end	.21	.22	.57	.60
Percentage of low and moderate income expenditures	100%	100%	100%	100%
CDBG funds spent	$361,199	$291,207	$450,000	$250,000
Number of target area code enforcement contacts	613	615	200	300
Number of LMI families assisted into homeownership	5	4	4	4

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Community Deve Block Grant			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
139	Comm Dev Block Grant							
3C	Intergovernmental							
139	33123	17 CDBG	.00	-12,314.00	.00	.00	.00	.00
139	33124	18 CDBG	.00	-205,599.00	.00	.00	.00	.00
139	33125	19 CDBG	.00	-247,494.00	.00	.00	.00	.00
139	33126	20 CDBG	.00	-392,386.00	.00	.00	.00	.00
139	33127	21 CDBG	.00	.00	-363,964.00	-363,964.00	-363,964.00	-363,964.00
139	33580	COVID	.00	-230,828.00	.00	.00	.00	.00
TOTAL Intergovernmental			.00	-1,088,621.00	-363,964.00	-363,964.00	-363,964.00	-363,964.00
5D	Other Sources (Uses)							
139	36810	TransGF	.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00
TOTAL Other Sources (Uses)			.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00
TOTAL Comm Dev Block Grant			.00	-1,118,621.00	-393,964.00	-393,964.00	-393,964.00	-393,964.00
TOTAL Community Deve Block G			.00	-1,118,621.00	-393,964.00	-393,964.00	-393,964.00	-393,964.00
		TOTAL REVENUE	.00	-1,118,621.00	-393,964.00	-393,964.00	-393,964.00	-393,964.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-1,118,621.00	-393,964.00	-393,964.00	-393,964.00	-393,964.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Community Deve Block Grant				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
139205	Community Development								
5A	Personnel								
139205	51110		Salaries	.00	46,483.00	48,109.00	48,109.00	48,109.00	48,109.00
139205	51340		Christmas	.00	100.00	76.00	76.00	76.00	76.00
139205	51360		Sick Pay	.00	250.00	210.00	210.00	210.00	210.00
139205	51400		Dental	.00	249.00	269.00	269.00	269.00	269.00
139205	51410		SS	.00	3,578.00	3,702.00	3,702.00	3,702.00	3,702.00
139205	51420		Health	.00	5,738.00	6,197.00	6,197.00	6,197.00	6,197.00
139205	51430		Retirement	.00	8,035.00	8,314.00	8,314.00	8,314.00	8,314.00
139205	51440		Life	.00	585.00	605.00	605.00	605.00	605.00
139205	51450		Vision	.00	71.00	72.00	72.00	72.00	72.00
TOTAL Personnel				.00	65,089.00	67,554.00	67,554.00	67,554.00	67,554.00
5B	Operating								
139205	52370		Advert	.00	925.00	700.00	700.00	700.00	700.00
139205	52450		Telephone	.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00
139205	52550		ContrSvc	.00	179,925.00	.00	.00	.00	.00
139205	52560		ProfSer	.00	28,000.00	.00	.00	.00	.00
139205	52570		PermitROW	.00	77,394.00	.00	.00	.00	.00
139205	52830		ProfDev	.00	2,100.00	2,400.00	2,400.00	2,400.00	2,400.00
139205	53190		Office	.00	641.00	800.00	800.00	800.00	800.00
139205	53210		OpSupply	.00	10,000.00	.00	.00	.00	.00
139205	53260		Uniform	.00	245.00	.00	.00	.00	.00
139205	53310		Gas	.00	500.00	531.00	531.00	531.00	531.00
139205	55910		AdminCosts	.00	22,722.00	.00	.00	.00	.00
139205	55930		DownPay	.00	72,000.00	.00	.00	.00	.00
139205	55990		Misc	.00	1,500.00	2,015.00	2,015.00	2,015.00	2,015.00
TOTAL Operating				.00	396,952.00	7,646.00	7,646.00	7,646.00	7,646.00
5C	Capital								
139205	99210		CapProj	.00	50.00	215,964.00	245,964.00	245,964.00	245,964.00
139205	99500		Hardware	.00	75.00	.00	.00	.00	.00
64933	AVERY JOHNSON PARK								
139205	99210	64933	CapProj	.00	12,314.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Community Deve Block Grant				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
64939	BLYTHE TO BLYTHE SIDEWALKS								
139205	99210	64939	CapProj	.00	187,722.00	.00	.00	.00	.00
84933	AVERY JOHNSON PARK 2								
139205	99210	84933	CapProj	.00	116,750.00	.00	.00	.00	.00
94933	AVERY JOHNSON PARK 3								
139205	99210	94933	CapProj	.00	210,326.00	.00	.00	.00	.00
95035	MOSBY PARK PHASE 1								
139205	99210	95035	CapProj	.00	75,000.00	.00	.00	.00	.00
TOTAL Capital				.00	602,237.00	215,964.00	245,964.00	245,964.00	245,964.00
TOTAL Community Development				.00	1,064,278.00	291,164.00	321,164.00	321,164.00	321,164.00
139206	Community Development								
5A	Personnel								
139206	51110		Salaries	.00	18,356.00	35,892.00	35,892.00	35,892.00	35,892.00
139206	51340		Christmas	.00	.00	109.00	109.00	109.00	109.00
139206	51360		Sick Pay	.00	.00	300.00	300.00	300.00	300.00
139206	51400		Dental	.00	192.00	752.00	752.00	752.00	752.00
139206	51410		SS	.00	1,310.00	2,777.00	2,777.00	2,777.00	2,777.00
139206	51420		Health	.00	2,599.00	17,816.00	17,816.00	17,816.00	17,816.00
139206	51430		Retirement	.00	5,572.00	6,237.00	6,237.00	6,237.00	6,237.00
139206	51440		Life	.00	526.00	454.00	454.00	454.00	454.00
139206	51450		Vision	.00	182.00	526.00	526.00	526.00	526.00
TOTAL Personnel				.00	28,737.00	64,863.00	64,863.00	64,863.00	64,863.00
5B	Operating								
139206	52370		Advert	.00	200.00	100.00	100.00	100.00	100.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Community Deve Block Grant			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
139206	52450	Telephone	.00	1,200.00	1,700.00	1,700.00	1,700.00	1,700.00
139206	52520	Legal	.00	300.00	.00	.00	.00	.00
139206	52610	Veh Maint	.00	700.00	750.00	750.00	750.00	750.00
139206	52830	ProfDev	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
139206	53190	Office	.00	638.00	150.00	150.00	150.00	150.00
139206	53260	Uniform	.00	500.00	500.00	500.00	500.00	500.00
139206	53310	Gas	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
139206	55120	Ins-Veh	.00	525.00	550.00	550.00	550.00	550.00
139206	55990	Misc	.00	500.00	1,187.00	1,187.00	1,187.00	1,187.00
TOTAL Operating			.00	5,563.00	6,937.00	6,937.00	6,937.00	6,937.00
5C	Capital							
139206	99500	Hardware	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Capital			.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Community Development			.00	34,300.00	72,800.00	72,800.00	72,800.00	72,800.00
TOTAL Community Deve Block G			.00	1,098,578.00	363,964.00	393,964.00	393,964.00	393,964.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	1,098,578.00	363,964.00	393,964.00	393,964.00	393,964.00
		GRAND TOTAL	.00	1,098,578.00	363,964.00	393,964.00	393,964.00	393,964.00

** END OF REPORT - Generated by Kristi Powers **

RECYCLING GRANT

Recycling Grant

Programs, Services, and Functions:

The "Clean and Green Cleveland" Program, funded by the TDOT Department of Beautification's Special Litter Project fund, which seek to raise public awareness and activity to support litter reduction and increased recycling in Cleveland. Through a multi-faceted approach, including marketing, education, local activities, and product supplication, Cleveland's residents will become better informed about the necessity to act more responsibly with regards to waste, and will be given opportunities to take action. Even though the grant program expired in June 2016 the City of Cleveland will continue its commitment to encourage recycling within the City through the Solid Waste Fund. This fund will be closed in FY2022.

Goals and Objectives:

- Inform Cleveland residents about the current state of littering and recycling, including costs associated with litter pickup and damage to the environment and local ecosystems caused by littering and non-recycling.
- Inform residents of ways to reduce litter and ways to recycle in Cleveland.
- Purchase and distribute items to residents that will encourage recycling, such as distributing reusable shopping bags and recycle tubs.
- Place recycle bins in city parks and along the Greenway.
- Host events and activities to encourage recycling/litter reduction and raise awareness of the campaign, such as recycling events, school contests, and 5K races.
- Collaborate and coordinate with Cleveland Associated Industries to promote sustainable practices within the industrial community.
- Increase recycling participation among households.
- Survey the community to understand how recycling is viewed and perceived.
- Decrease the amount of refuge sent to the landfill from previous fiscal year.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$0	$0	$0	$0	0.0%
Personnel	$0	$0	$0	$0	0.0%
Operating	$3,981	$0	$0	$0	0.0%
Capital Outlay & Debt Service	$0	$0	$0	$0	0.0%
Total Expenditures	$3,981	$0	$0	$0	0.0%
NET CHANGE IN FUND BALANCE	**-$3,981**	**$0**	**$0**	**$0**	0.0%
BEGINNING FUND BALANCE	**$3,981**	**$0**	**$0**	**$0**	0.0%
ENDING FUND BALANCE	**$0**	**$0**	**$0**	**$0**	0.0%

E-TICKETING GRANT

E-Ticketing Grant

Programs, Services, and Functions:

E-Ticketing is software and hardware that streamlines the process of completing police citations. The Police Department began implementing this system in fiscal year 2015. The State of Tennessee allows the City to collect an additional five dollar fee to support electronic ticketing for the first five years of implementation. Four dollars of the fee goes to the Police Department and the Court Clerk receives one dollar.

The fees collected for the Police Department will be used to underwrite costs associated with electronic traffic citation hardware devices, the maintenance of the citation software, and any reoccurring costs attributed to our e-ticketing system.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$12,690	$0	$0	$0	0.0%
Personnel	$0	$0	$0	$0	0.0%
Operating	$17,773	$0	$26,786	$0	-100.0%
Capital Outlay & Debt Service	$0	$0	$0	$0	0.0%
Total Expenditures	$17,773	$0	$26,786	$0	-100.0%
NET CHANGE IN FUND BALANCE	**-$5,083**	**$0**	**-$26,786**	**$0**	-100.0%
BEGINNING FUND BALANCE	**$31,869**	**$26,786**	**$26,786**	**$0**	-100.0%
ENDING FUND BALANCE	**$26,786**	**$26,786**	**$0**	**$0**	**0.0%**

Goals and Objectives:

Goals and objectives are included in the Police Department general fund.

Performance Measures:

Performance measures are discussed in the Police Department general fund.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

E-Ticketing Grant			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
132311	E-Ticketing							
5B	Operating							
132311	53100	ETechPol	.00	10,691.00	.00	.00	.00	.00
132311	53120	ETechCourt	.00	16,095.00	.00	.00	.00	.00
TOTAL Operating			.00	26,786.00	.00	.00	.00	.00
TOTAL E-Ticketing			.00	26,786.00	.00	.00	.00	.00
TOTAL E-Ticketing Grant			.00	26,786.00	.00	.00	.00	.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	26,786.00	.00	.00	.00	.00
		GRAND TOTAL	.00	26,786.00	.00	.00	.00	.00

** END OF REPORT - Generated by Kristi Powers **

Cleveland
CITY SCHOOLS
Educate.Innovate.Elevate.

2021-2022

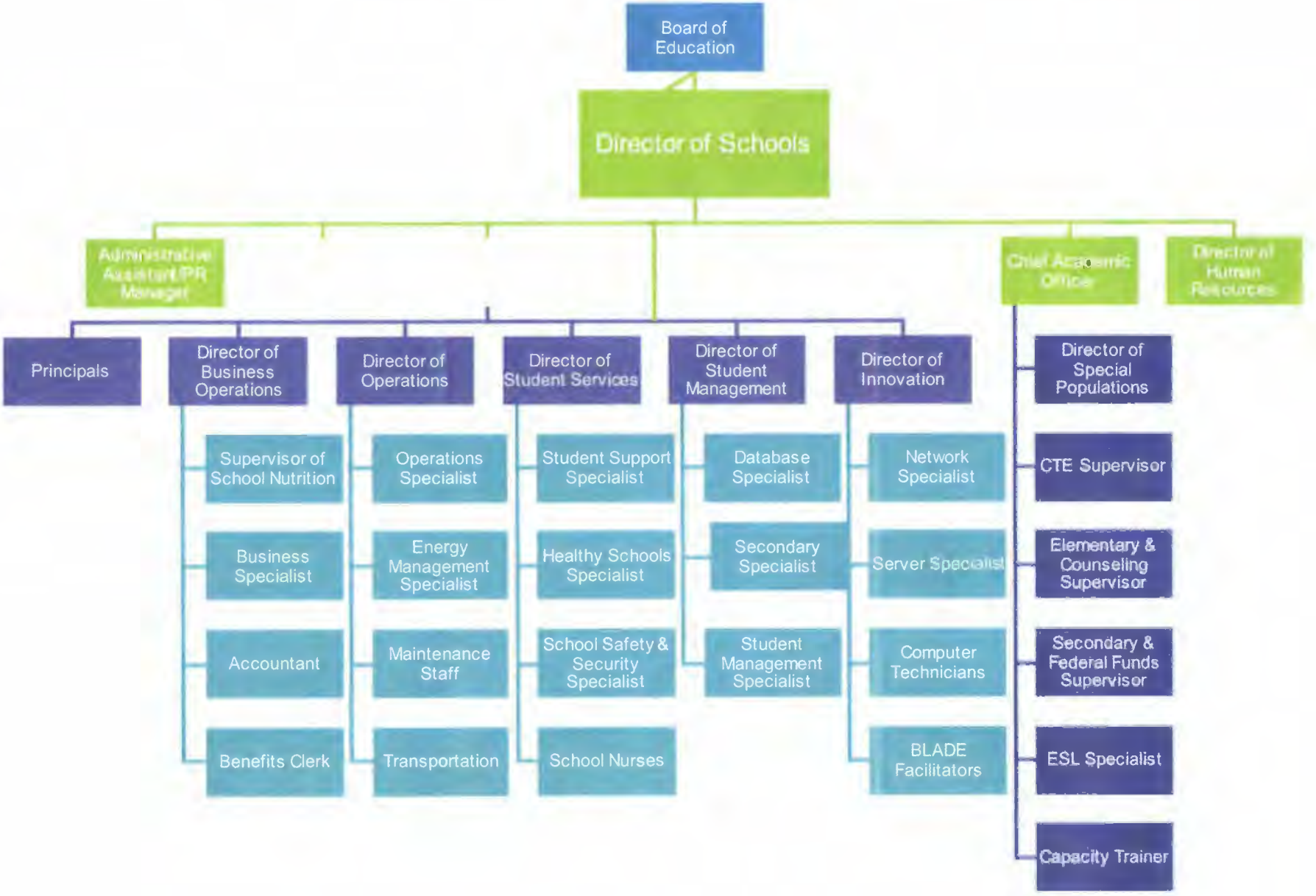
General Fund Budget

and

School Nutrition Budget

Board of Education

Cleveland City Schools



2021-2022 GENERAL FUND BUDGET OVERVIEW

Revenues

Cleveland City Schools General Fund Budget is funded from five sources. The State of Tennessee, Bradley County and the City of Cleveland are the major funding sources with smaller amounts from the Federal government and other sources such as fees and interest income.

State of Tennessee: most of this funding is through the Basic Education Program (account #46511). This account has been increased by $1,024,000. We will not receive our FY2022 estimate until early April or our final funding allocation from the State until July.

Bradley County: most of this funding is in County Property Tax (account #40110) and Sales Tax (account #40210). For FY2022, projected growth for Sales Tax is approximately 2%.

City of Cleveland: this line item (account #49810) increased by $158,400 in 2019-20 bringing the total allocation to $5,432,000. There is no projected increase for 2020-21.

Sales Tax Capital Projects Fund: the General Fund budget does not include sales tax revenue for this fund. The Sales Tax Capital Projects Fund was established in March 2009 when voters passed a half-cent sales tax increase. This additional revenue is in a separate fund with the City of Cleveland and is designated by resolution for capital projects expenditures for Cleveland City Schools such as buses, roofs, renovations, and other capital expenses.

Expenditures

The 2021-22 budget includes a step-increase for all employees who qualify and a cost-of-living adjustment. The TCRS employer contribution rate for teachers increased by .03% to 10.30% and the support staff contribution rate remains at 17.18%.

The Janitorial Services line item increased by $419,200 to fund the expected approval by the Board of a new janitorial contract.

This budget also maintains funding for our digital conversion plan, the BLADE project.

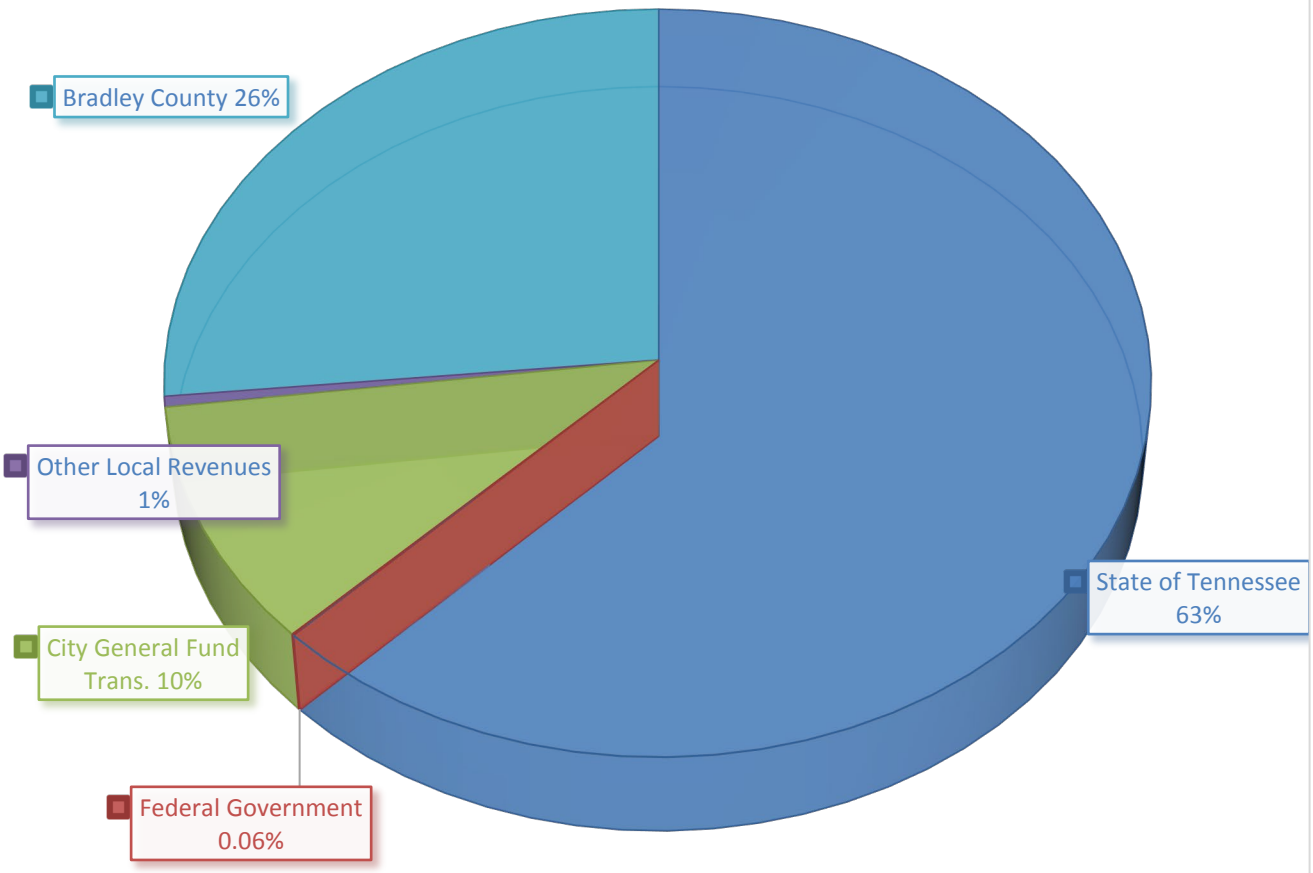
Summary

We have a balanced 2021-22 budget in the amount of $52,111,062. We are pleased that we can maintain services as we continue to serve the students of Cleveland City Schools.

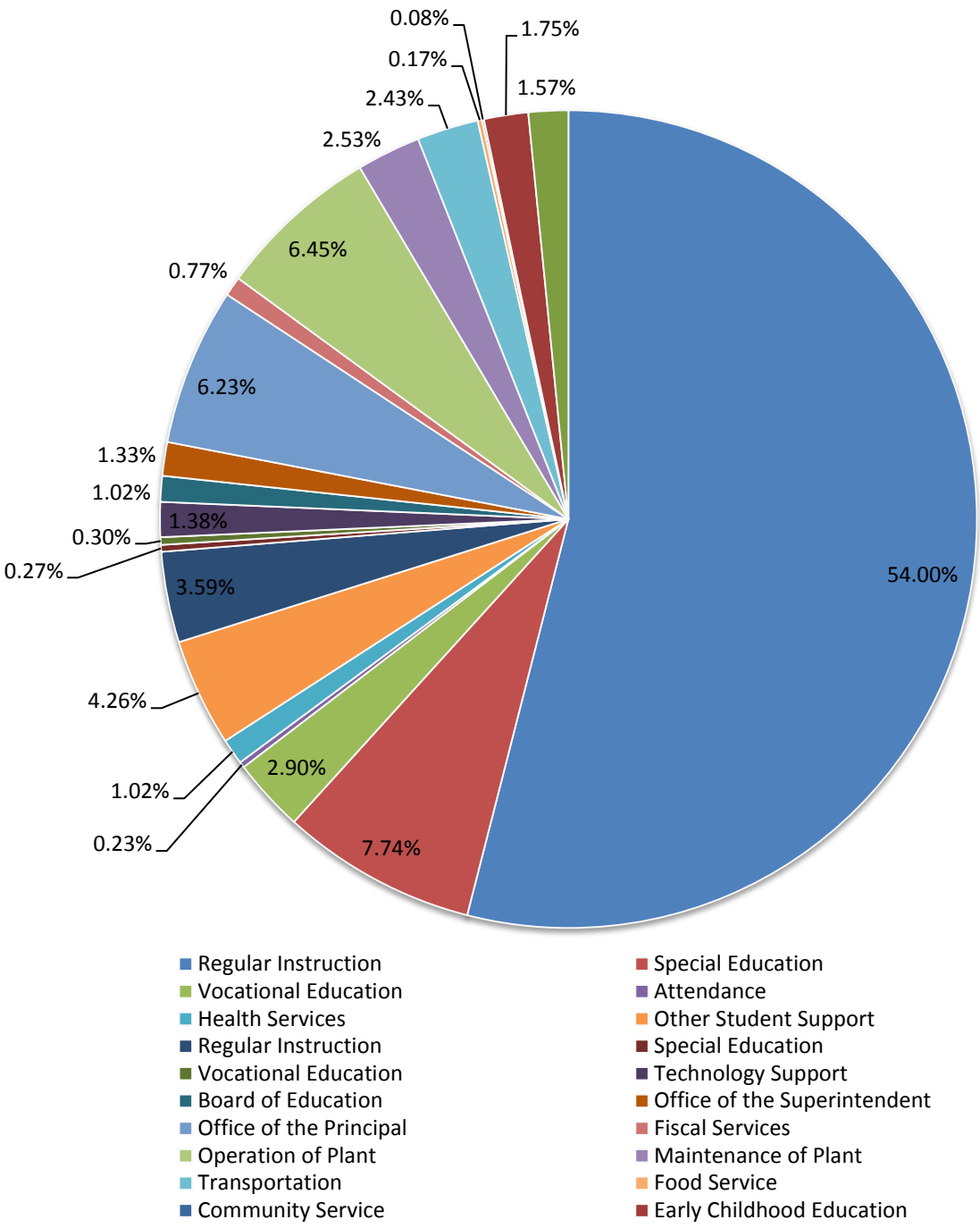
School General Fund Budget Summary

	FY 2020 ACTUAL BUDGET	FY 2021 ORIGINAL BUDGET	FY 2021 AMENDED BUDGET	FY 2022 PROPOSED BUDGET	% OF TOTAL
Revenues and Other Financial Sources					
Federal Government	$29,006	$29,006	$376,471	$30,000	0.1%
State of Tennessee	$31,123,124	$31,394,107	$31,985,407	$32,576,391	62.5%
Bradley County	$13,531,456	$13,293,917	$13,579,086	$13,724,788	26.3%
Other Revenues	$731,577	$307,883	$618,149	$347,883	0.7%
Other Financing Sources:					
Transfers from Other Funds	$5,433,008	$5,432,000	$5,433,814	$5,432,000	10.4%
Total Revenues and Other Financial Sources	**$50,848,171**	**$50,456,913**	**$51,992,927**	**$52,111,062**	**100.0%**
Expenditures and Other Financing uses					
Regular Instruction	$26,469,799	$28,020,503	$28,686,752	$28,141,288	54.0%
Special Education	$3,864,221	$3,939,739	$3,888,295	$4,031,110	7.7%
Vocational Education	$1,518,465	$1,467,797	$1,456,275	$1,510,264	2.9%
Attendance	$120,105	$125,323	$116,140	$121,909	0.2%
Health Services	$497,060	$499,895	$585,178	$529,598	1.0%
Other Student Support	$2,033,084	$2,206,819	$2,206,422	$2,219,320	4.3%
Instructional Staff	$1,696,315	$1,825,806	$1,834,264	$1,869,896	3.6%
Special Education Program	$133,046	$134,077	$134,880	$138,172	0.3%
Vocational Education Program	$154,042	$153,200	$153,318	$158,161	0.3%
Technology	$688,649	$714,095	$760,478	$718,456	1.4%
General Administration	$532,639	$516,345	$531,318	$531,318	1.0%
Office of the Superintendent	$649,440	$665,156	$666,156	$694,296	1.3%
Office of the Principal	$3,133,536	$3,180,865	$3,158,625	$3,247,248	6.2%
Business Administration	$375,670	$380,559	$387,815	$401,345	0.8%
Operation of Plant	$2,747,001	$2,927,152	$2,960,959	$3,359,670	6.4%
Maintenance of Plant	$1,404,696	$1,318,167	$1,398,612	$1,316,367	2.5%
Transportation	$1,193,421	$1,247,733	$1,239,924	$1,265,365	2.4%
Food Service	$84,108	$87,237	$86,983	$89,409	0.2%
Community Services	$25,000	$30,000	$30,000	$40,000	0.1%
Early Childhood Education	$922,452	$922,453	$910,957	$910,957	1.7%
Other Programs	$165,952	$0	$0	$0	0.0%
Capital Outlay	$272,806	$0	$6,000	$0	0.0%
Debt Service	$418,630	$791,992	$849,073	$816,913	1.6%
Other Financing Uses:					
Transfers to other Funds	$155,719	$0	$0	$0	0.0%
Total Expenditures and Other Financing uses	**$49,255,856**	**$51,154,913**	**$52,048,424**	**$52,111,062**	**100.0%**
Increase (Decrease) in Fund Balance	**$1,592,315**	**($698,000)**	**($55,497)**	**$0**	
Fund Balance at Beginning of FY	**$4,433,481**	**$6,025,796**	**$6,025,796**	**$5,970,299**	
Fund Balance at End of FY	**$6,025,796**	**$5,327,796**	**$5,970,299**	**$5,970,299**	

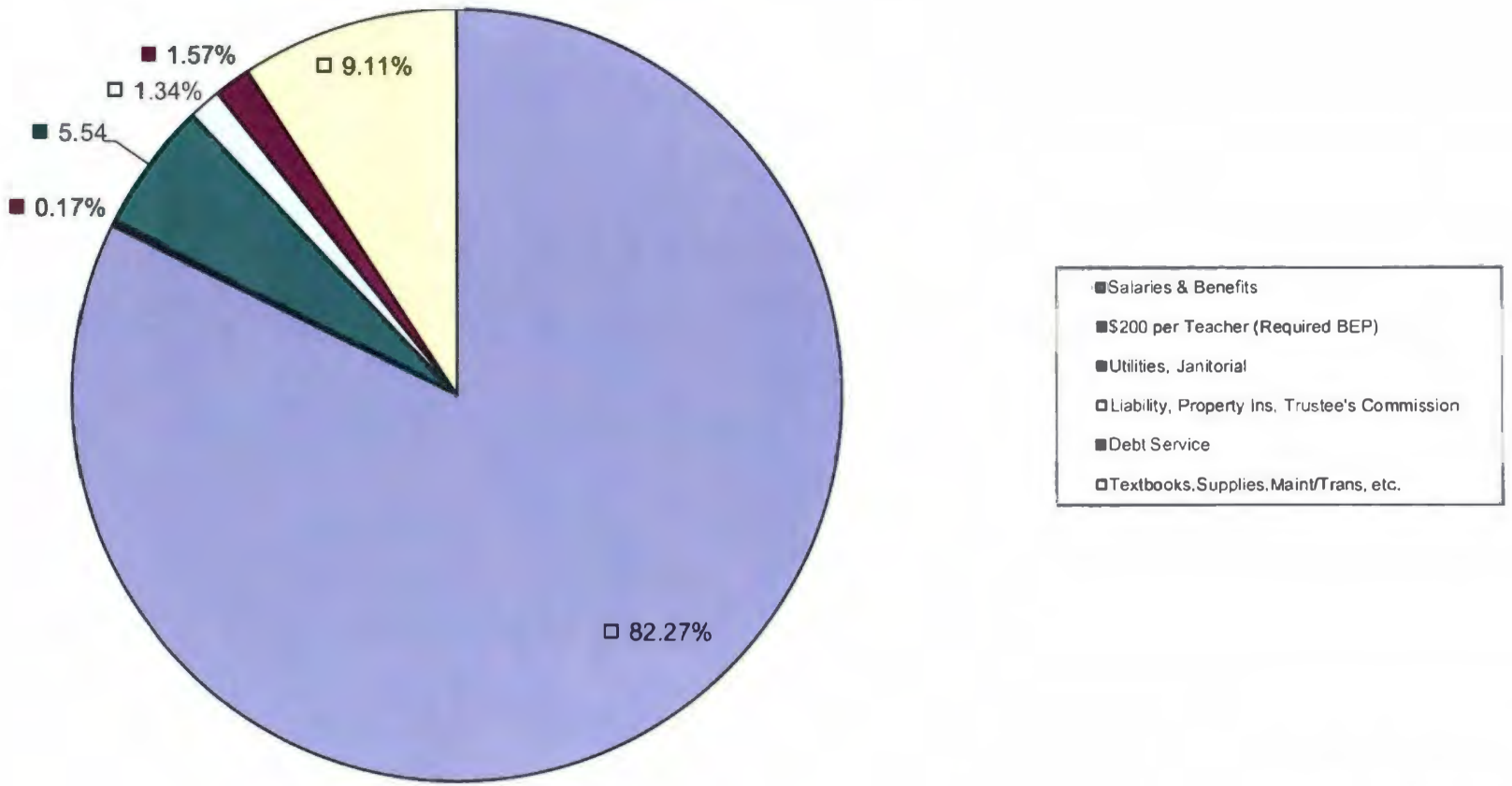
2021-2022 REVENUE SUMMARY



Summary of Expenditures by Category



CLEVELAND CITY SCHOOLS GENERAL FUND BUDGET



82.27% = 42,870,326
9.11% = 4,746,262
5.54% = 2,892,010
1.57% = 816,913
1.34% = 699,251
.17% = 86,800
Total=52,111,062

Note: 9.11% of Total Budget available for discretionary expenses.



General Fund Budget Detail

Revenues

2021-2022

Local Taxes (40110 – 41110)

Revenue accounts are Cleveland City Schools' share of taxes collected by Bradley County for education. Collections are divided based on the percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA). The current rate for Cleveland City Schools is 35.5671%. These include property taxes, in-lieu-of taxes, local option sales tax and marriage licenses.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
40110	CURRENT PROPERTY TAX	6,350,000	6,350,000	6,350,000
40120	TRUSTEE'S COLLECTIONS	182,061	182,061	182,061
40130	CIRCUIT CLERK/CLERK & MASTER	116,000	116,000	116,000
40140	INTEREST & PENALTY	31,369	31,369	31,369
40162	PAYMENTS IN LIEU-LOCAL	3,805	3,805	3,805
40163	PAYMENTS IN LIEU-OTHER	487,000	487,000	487,000
40210	LOCAL OPTION SALES TAX	6,090,355	6,377,650	6,523,352
40320	BANK EXCISE TAX	28,376	28,376	28,376
40350	INTERSTATE TELECOMMUNICATIONS	2,126	0	0
41110	MARRIAGE LICENSES	2,825	2,825	2,825
	TOTAL LOCAL TAXES	**13,293,917**	**13,579,086**	**13,724,788**

Charges for Services (43500 – 43583)

Revenue accounts include tuition paid for school attendance by non-residents of the City of Cleveland. Current rates are $800.00 for county residents and $1,675.00 for residents outside of Bradley County. TBI Criminal Background Fee is the $35.15 fee collected for fingerprinting of substitute teachers. It is refunded to the substitute after completion of four days worked.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
43511	TUITION-REGULAR DAY	101,935	101,935	101,935
43583	TBI CRIMINAL BACKGROUND	4,800	4,800	4,800
	TOTAL CHARGES FOR SERVICES	**106,735**	**106,735**	**106,735**

Other Local Revenues (44110 – 44990)

Revenues in this section include interest earned on the checking account. Banking services are bid by the City of Cleveland and include CCS. Miscellaneous refunds are from school activity accounts for field trips, gatekeeper stipends, etc. Sale of Equipment is for surplus equipment, used buses, etc. and Damages Recovered from Individuals is for property damaged by individuals. Contributions and Gifts account for donations for facilities and employee salaries. Other Local Revenues is a miscellaneous account.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
44110	INTEREST EARNED	13,250	13,250	13,250
44170	MISCELLANEOUS REFUNDS	98,841	98,841	98,841
44530	SALE OF EQUIPMENT	6,900	6,900	6,900
44560	DAMAGES RECOVERED	1,800	1,800	1,800
44570	CONTRIBUTIONS & GIFTS	72,896	383,162	112,896
44990	OTHER LOCAL REVENUES	7,461	7,461	7,461
	TOTAL OTHER LOCAL REVENUES	**201,148**	**511,414**	**241,148**

State of Tennessee (46511 – 46981)

The Basic Education Program (BEP) line item represents the basic support from the State Department of Education. It is based on the current Basic Education Program Formula using average daily membership (ADM) student counts. In times of declining enrollment, it provides a "Stability Provision" that would entitle the school system to the level of funding of the previous year, if it exceeded the current year's allocation. The amount budgeted in this line item represents information received to date from the state. Final numbers are not sent by the State until July.

Other state revenues include school food service funds, coordinated school health (CSH), career ladder, state income tax, mixed drink tax and other state grants.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
46511	BASIC EDUCATION PROGRAM	30,112,000	30,564,000	31,332,000
46520	SCHOOL FOOD SERVICE	27,595	27,453	27,453
46590	OTHER STATE EDUCATION	125,000	277,943	125,000
46610	CAREER LADDER PROGRAM	83,491	61,991	61,991
46820	INCOME TAX	14,578	24,073	0
46850	MIXED DRINK TAX	108,990	118,990	118,990
46980	OTHER STATE GRANTS	922,453	910,957	910,957
	TOTAL STATE OF TENNESSEE	**31,394,107**	**31,985,407**	**32,576,391**

Federal Government (47143 – 47990)

This line item is for federal revenues included in the general fund budget. Education of the Handicapped Act – IDEA is funding for high-cost special education students.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
47143	EDUCATION OF HANDICAPPED	29,006	58,231	30,000
47304	REMOTE TECHNOLOGY GRANT	0	310,740	0
47305	INTERNECT CONNECTIVITY GRANT	0	7,500	0
	TOTAL FEDERAL GOVERNMENT	**29,006**	**376,471**	**30,000**

Other Sources (49100 – 49810)

These line items show bond/note proceeds and the allocation for schools by the City of Cleveland.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
49100	BONDS ISSUED	0	0	0
49200	NOTES ISSUED	0	0	0
49800	OPERATING TRANSFERS	0	1,814	0
49810	CITY GENERAL FUND TRANSFER	5,432,000	5,432,000	5,432,000
	TOTAL OTHER SOURCES	**5,432,000**	**5,433,814**	**5,432,000**
	TOTAL REVENUES	**50,456,913**	**51,992,927**	**52,111,062**
39000	UNDESIGNATED FUND BALANCE	698,000	55,497	0
	TOTAL AVAILABLE FUNDS	**51,154,913**	**52,048,424**	**52,111,062**



General Fund Budget Detail

Expenditures

2021-2022

71100 Regular Instruction Program

This section includes expenses to provide instructional programs for all elementary and secondary students. Most of this category is for salaries and benefits for 322.5 teachers, 64.5 teacher assistants, substitute teachers and one homebound teacher (see Appendix B-1,2). Substitute teachers are paid daily rates of $65 with a high school diploma, $70 with a degree, or $80 if certified. Also included are instructional materials and supplies, contracted services, textbooks and equipment. These line items are allocated by school and department (see Appendix C-1,2). The formula for school allocations is: (Number of teachers X $200) + (ADM X $75 K-8 or $85 9-12). This total amount is sent to the school principal who then budgets the total allocation by line item per the needs of the school.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
116	TEACHERS	17,752,534	17,973,022	18,501,478
117	CAREER LADDER PROGRAM	47,500	25,500	25,500
128	HOMEBOUND TEACHERS	69,349	69,349	71,512
163	ASSISTANTS	1,253,397	1,202,326	1,265,298
189	OTHER SALARIES & WAGES	160,520	160,520	160,520
195	CERTIFIED SUBSTITUTE TEACHERS	119,875	119,875	119,875
198	NON-CERTIFIED SUBSTITUTES	118,405	118,405	118,405
201	SOCIAL SECURITY	1,196,767	1,196,767	1,242,024
204	STATE RETIREMENT	2,050,528	1,822,884	2,149,922
206	LIFE INSURANCE	29,939	24,818	24,818
207	MEDICAL INSURANCE	2,824,558	2,787,893	2,787,893
210	UNEMPLOYMENT COMPENSATION	8,000	23,000	8,000
212	EMPLOYER MEDICARE LIABILITY	279,889	279,889	290,473
217	RETIREMENT-HYBRID STABILIZATION	91,499	116,242	116,242
299	OTHER FRINGE BENEFITS	144,000	89,285	89,285
330	OPERATING LEASE PAYMENTS	448,589	931,049	448,589
336	MAINTENANCE & REPAIR	13,700	13,700	13,700
399	OTHER CONTRACTED SVCS	165,885	165,885	227,970
429	INSTRUCTIONAL SUPPLIES	249,531	249,531	176,775
430	TEXTBOOKS-ELECTRONIC	126,563	148,013	73,964
449	TEXTBOOKS-BOUND	726,433	726,433	157,650
499	OTHER SUPPLIES & MATERIALS	93,247	242,501	17,975
599	OTHER CHARGES	5,100	5,100	4,550
722	REGULAR INSTRUCTION EQUIPMENT	44,695	194,765	48,870
	TOTAL REGULAR INSTR. PROGRAM	**28,020,503**	**28,686,752**	**28,141,288**

71200 Special Education Program

This section includes expenses to provide for students with special needs Pre-K through grade 12. Salaries and benefits for 38 teachers, 25 teacher assistants, and substitutes are included. (see Appendix B-1,2). Also included are contracts with private agencies such as Lee University (LUDIC), instructional materials and supplies and equipment. These line items are allocated by school and department (see Appendix C-1,2).

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
116	TEACHERS	2,093,189	2,081,658	2,153,069
117	CAREER LADDER PROGRAM	10,000	7,000	7,000
128	HOMEBOUND TEACHERS	1,000	2,500	1,000
163	ASSISTANTS	427,258	419,970	445,854
171	SPEECH PATHOLOGIST	287,127	287,127	294,948
189	OTHER SALARIES & WAGES	43,659	43,659	45,447
195	CERTIFIED SUBSTITUTE TEACHERS	9,000	9,000	9,000
198	NON-CERTIFIED SUBSTITUTES	8,000	8,000	8,000
201	SOCIAL SECURITY	177,079	177,079	182,355
204	STATE RETIREMENT	326,492	303,973	337,375
206	LIFE INSURANCE	4,386	4,523	4,523
207	MEDICAL INSURANCE	446,233	437,490	437,490
212	EMPLOYER MEDICARE LIABILITY	41,414	41,414	42,647
312	CONTRACTS-PRIVATE AGENCY	22,102	22,102	22,102
336	MAINTENANCE & REPAIR	1,700	1,700	1,200
429	INSTRUCTIONAL SUPPLIES	26,750	26,750	26,750
499	OTHER SUPPLIES & MATERIALS	6,950	6,950	7,950
725	SPECIAL EDUCATION EQUIPMENT	7,400	7,400	4,400
	TOTAL SPECIAL EDUCATION	**3,939,739**	**3,888,295**	**4,031,110**

71300 Vocational Education Program

Vocational funds provide career-technical training for students at Cleveland Middle School and Cleveland High School. Salaries and benefits for 18 teachers and substitutes are included. (see Appendix B-1). This section also includes instructional materials and supplies and equipment and is allocated by line item (see Appendix C-1,2). Carl Perkins funds also support career-technical education and are not included in the general fund but are a part of the federal projects budget.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
116	TEACHERS	1,008,257	986,316	1,043,368
195	CERTIFIED SUBSTITUTE TEACHERS	4,000	4,000	4,000
198	NON-CERTIFIED SUBSTITUTE TEACHER	2,500	2,500	2,500
201	SOCIAL SECURITY	62,514	62,514	64,691
204	STATE RETIREMENT	103,548	96,991	107,467
206	LIFE INSURANCE	1,107	1,187	1,187
207	MEDICAL INSURANCE	155,709	156,880	156,880
212	EMPLOYER MEDICARE LIABILITY	14,620	14,620	15,129
336	MAINTENANCE & REPAIR	8,500	8,500	8,500
356	TUITION	375	375	375
399	OTHER CONTRACTED SERVICES	4,500	4,500	4,500
429	INSTRUCTIONAL SUPPLIES	33,200	33,200	32,700
499	OTHER SUPPLIES & MATERIALS	2,300	2,300	2,300
730	VOCATIONAL INSTRUCTION EQUIPMENT	66,667	82,392	66,667
	TOTAL VOCATIONAL EDUC. PROG.	**1,467,797**	**1,456,275**	**1,510,264**

72110 Attendance

This section includes salary and benefits for a half-time attendance supervisor and a secondary specialist. These positions provide accurate accounting of school attendance and are very important since funding is based on student numbers.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
105	SUPERVISOR/DIRECTOR	49,944	49,944	51,500
189	OTHER SALARIES AND WAGES	33,642	33,642	36,564
201	SOCIAL SECURITY	5,182	4,938	5,460
204	STATE RETIREMENT	10,909	10,939	11,586
206	LIFE INSURANCE	110	119	119
207	MEDICAL INSURANCE	7,824	7,903	7,903
212	EMPLOYER MEDICARE LIABILITY	1,212	1,155	1,277
399	OTHER CONTRACTED SERVICES	9,000	0	0
499	OTHER SUPPLIES & MATERIALS	7,500	7,500	7,500
	TOTAL ATTENDANCE	**125,323**	**116,140**	**121,909**

72120 Health Services

This section provides salaries and benefits for 9 fulltime nurses. It also includes travel reimbursement and medical supplies for the school clinics. Coordinated School Health funds are also accounted for here.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
105	SUPERVISOR/DIRECTOR-CSH	67,137	69,087	0
131	MEDICAL PERSONNEL	272,864	272,864	278,759
189	OTHER SALARIES AND WAGES	1,500	1,500	0
195	CERTIFIED SUBSTITUTE TEACHERS-CSH	1,800	1,500	0
201	SOCIAL SECURITY	19,735	19,763	17,283
204	STATE RETIREMENT	46,761	46,461	47,891
206	LIFE INSURANCE	568	668	715
207	MEDICAL INSURANCE	49,516	63,600	50,714
212	EMPLOYER MEDICARE LIABILITY	4,616	4,623	4,042
355	TRAVEL	5,000	3,000	0
399	OTHER CONTRACTED SERVICES	0	0	125,000
413	DRUGS/MEDICAL SUPPLIES	2,000	2,000	2,000
499	OTHER SUPPLIES & MATERIALS	22,398	23,224	3,194
524	IN SERVICE/STAFF DEVELOPMENT	4,400	4,600	0
599	OTHER CHARGES	600	600	0
790	OTHER EQUIPMENT	1,000	71,688	0
	TOTAL HEALTH SERVICES	**499,895**	**585,178**	**529,598**

72130 Other Student Support

This section includes support services for students including 15 school counselors, 2 school psychologists, 1 learning support specialist and bus attendants. All salaries and benefits for these positions are included as well as funds for evaluation and testing, online registration, the CCS app, TVEC tuition and school resource officers.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
117	CAREER LADDER PROGRAM	6,000	3,000	3,000
123	GUIDANCE PERSONNEL	929,882	929,882	965,485
124	PSYCHOLOGICAL PERSONNEL	124,388	124,388	128,612
164	ATTENDANTS	162,000	162,000	162,000
189	OTHER SALARIES & WAGES	62,513	62,513	64,629
201	SOCIAL SECURITY	79,359	79,359	81,774
204	STATE RETIREMENT	119,629	119,629	124,104
206	LIFE INSURANCE	1,162	1,206	1,206
207	MEDICAL INSURANCE	144,020	143,079	143,079
212	EMPLOYER MEDICARE LIABILITY	18,629	18,629	19,194
322	EVALUATION AND TESTING	90,870	90,870	90,870
336	MAINTENANCE & REPAIR	100	100	100
348	POSTAL CHARGES	1,000	1,000	1,000
399	OTHER CONTRACTED SVCS	459,667	459,667	428,167
499	OTHER SUPPLIES & MATERIALS	7,600	11,100	6,100
	TOTAL OTHER STUDENT SUPPORT	**2,206,819**	**2,206,422**	**2,219,320**

72210 Regular Instruction Support

Expenses are for support of instructional services. Salaries and benefits for 4.5 supervisors, 10 librarians, 1 student information specialist, 1 data base specialist and 3 administrative assistant positions are here. Also included are library books, supplies and materials and staff development. These are allocated line items. Travel reimbursement for supervisors and teachers to attend approved conferences or who must travel between schools is included here. The rates are the same as the approved rates for the State of Tennessee.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
105	SUPERVISOR/DIRECTOR	340,578	340,578	349,301
117	CAREER LADDER PROGRAM	2,500	6,000	6,000
129	LIBRARIANS	620,087	620,087	643,659
132	MATERIALS COORDINATOR	50,410	50,410	52,036
161	SECRETARIES	154,885	154,885	151,673
189	OTHER SALARIES & WAGES	81,377	81,377	85,138
201	SOCIAL SECURITY	76,646	76,646	79,001
204	STATE RETIREMENT	150,330	150,330	154,583
206	LIFE INSURANCE	119	1,442	1,442
207	MEDICAL INSURANCE	142,791	143,612	143,612
212	EMPLOYER MEDICARE LIABILITY	17,883	17,883	18,476
320	DUES AND MEMBERSHIPS	4,000	4,000	4,000
355	TRAVEL	32,000	32,000	32,000
399	CONTRACTED SERVICE	8,500	8,500	8,500
432	LIBRARY BOOKS/MEDIA	42,500	42,500	41,000
499	OTHER SUPPLIES AND MATERIALS	21,500	21,500	19,975
524	IN-SERVICE/STAFF DEVELOPMENT	76,200	79,014	76,000
790	OTHER EQUIPMENT	3,500	3,500	3,500
	TOTAL REGULAR INSTR. SUPPORT	**1,825,806**	**1,834,264**	**1,869,896**

72220 Special Education Support

This section has the salary and benefits for the supervisor of special populations.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
105	SUPERVISOR/DIRECTOR	98,686	99,503	101,991
201	SOCIAL SECURITY	6,119	5,846	6,323
204	STATE RETIREMENT	10,135	10,279	10,505
206	LIFE INSURANCE	69	79	79
207	MEDICAL INSURANCE	15,648	15,806	15,806
212	EMPLOYER MEDICARE LIABILITY	1,420	1,367	1,468
308	CONSULTANTS	500	500	500
355	TRAVEL	1,500	1,500	1,500
	TOTAL SPECIAL EDUC. SUPPORT	**134,077**	**134,880**	**138,172**

72230 Vocational Education Support

This section includes the salary and benefits for the supervisor of career and technical education and an administrative assistant.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
105	SUPERVISOR/DIRECTOR	91,938	91,938	94,236
161	SECRETARIES	22,891	22,891	24,640
201	SOCIAL SECURITY	7,119	7,119	7,370
204	STATE RETIREMENT	13,375	13,375	13,939
206	LIFE INSURANCE	106	146	146
207	MEDICAL INSURANCE	13,606	13,684	13,606
212	EMPLOYER MEDICARE LIABILITY	1,665	1,665	1,724
355	TRAVEL	2,500	2,500	2,500
	TOTAL VOCATIONAL EDUC. SUPPORT	**153,200**	**153,318**	**158,161**

72250 Technology Support

This section includes the salary and benefits for the director of innovation and 5 technology support positions. Other items include internet connectivity, software and hardware.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
105	SUPERVISOR/DIRECTOR	93,798	93,798	97,349
189	OTHER SALARIES & WAGES	193,887	193,887	200,140
201	SOCIAL SECURITY	16,993	16,993	18,444
204	STATE RETIREMENT	48,589	48,589	44,411
206	LIFE INSURANCE	322	479	477
207	MEDICAL INSURANCE	54,372	51,160	51,160
212	EMPLOYER MEDICARE LIABILITY	3,973	3,973	4,314
350	INTERNET CONNECTIVITY	25,406	48,396	25,406
355	TRAVEL	4,000	4,000	4,000
399	CONTRACTED SERVICES	123,149	145,797	123,149
470	CABLING	3,563	3,563	3,563
471	SOFTWARE	127,282	127,282	127,282
499	OTHER SUPPLIES AND MATERIALS	2,000	2,000	2,000
599	OTHER CHARGES	5,000	5,000	5,000
790	OTHER EQUIPMENT	11,761	15,561	11,761
	TOTAL TECHNOLOGY	**714,095**	**760,478**	**718,456**

72310 Board of Education

Compensation and payroll taxes for **7** board of education members are in this section. Also included are accidental life insurance for employees on school sponsored trips, audit fees for the school activity funds, dues to organizations such as TSBA, fees for the school board attorney, liability insurance expense and workman's compensation, surety bond coverage for administrators and accounting personnel as required by law, commission for the Bradley County trustee and board travel expenses.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
191	BOARD FEES	52,800	52,800	52,800
201	SOCIAL SECURITY	3,274	3,274	3,274
212	EMPLOYER MEDICARE	766	766	766
299	OTHER FRINGE BENEFITS	757	757	757
305	AUDIT SERVICES	14,150	14,150	14,150
320	DUES AND MEMBERSHIPS	7,106	7,106	7,106
331	LEGAL SERVICES	20,000	20,000	20,000
506	LIABILITY INSURANCE	61,460	62,407	62,407
508	PREMIUMS ON SURETY BONDS	14,899	40,327	40,327
510	TRUSTEE'S COMMISSION	118,520	118,520	118,520
513	WORKER'S COMP INSURANCE	180,613	169,211	169,211
533	CRIMINAL INVESTIGATION APPLICANT	8,000	8,000	8,000
534	REFUND APPLICANT INVESTIGATION	2,000	2,000	2,000
599	OTHER CHARGES	32,000	32,000	32,000
	TOTAL BOARD OF EDUCATION	**516,345**	**531,318**	**531,318**

72320 Office of the Superintendent

This section includes salary and benefits for the Director of Schools, Assistant Director and 1.5 administrative assistants. Also included are system-wide telephone expense, dues and memberships in professional organizations for the director, postage, out of city travel, copier contracts, office supplies and other miscellaneous expenses.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
101	ADMINISTRATIVE OFFICER	155,118	156,669	161,287
103	ASSISTANT	110,811	110,811	113,457
117	CAREER LADDER PROGRAM	0	1,000	1,000
161	SECRETARIES	66,462	66,462	74,180
189	OTHER SALARIES & WAGES	7,200	9,600	9,600
201	SOCIAL SECURITY	20,815	20,815	22,104
204	STATE RETIREMENT	39,381	39,381	42,134
206	LIFE INSURANCE	304	314	314
207	MEDICAL INSURANCE	34,495	38,996	38,996
212	EMPLOYER MEDICARE LIABILITY	4,868	4,868	5,169
307	COMMUNICATION	127,000	127,000	127,000
320	DUES AND MEMBERSHIPS	7,611	7,964	7,964
348	POSTAL CHARGES	6,500	6,500	6,500
355	TRAVEL	13,000	4,185	13,000
399	OTHER CONTRACTED SVCS	33,191	33,191	33,191
435	OFFICE SUPPLIES	16,500	16,500	16,500
599	OTHER CHARGES	16,900	16,900	16,900
701	ADMINISTRATIVE EQUIPMENT	5,000	5,000	5,000
	TOTAL OFFICE OF SUPERINTENDENT	**665,156**	**666,156**	**694,296**

72410 Office of the Principal

This section includes salary and benefits for 9 principals, 13 assistant principals and 17 administrative assistants. Dues for professional organizations, school postage expense, travel reimbursement, copier contracts, school office supplies and equipment are also included. (See Appendix C-1)

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
104	PRINCIPALS	899,948	835,772	923,440
117	CAREER LADDER PROGRAM	4,000	6,000	6,000
139	ASSISTANT PRINCIPALS	1,036,772	1,087,745	1,073,836
161	SECRETARIES	428,366	407,386	423,848
201	SOCIAL SECURITY	145,518	145,518	149,240
204	STATE RETIREMENT	272,700	272,700	279,154
206	LIFE INSURANCE	2,472	2,674	2,674
207	MEDICAL INSURANCE	295,812	305,553	289,588
212	EMPLOYER MEDICARE LIABILITY	34,032	34,032	34,903
320	DUES & MEMBERSHIPS	700	700	700
336	MAINTENANCE & REPAIR	7,825	7,825	5,525
348	POSTAL CHARGES	4,550	4,550	5,050
355	TRAVEL	5,100	5,100	5,100
399	OTHER CONTRACTED SERVICES	20,025	20,025	19,975
435	OFFICE SUPPLIES	11,975	11,975	11,225
701	ADMINISTRATIVE EQUIPMENT	11,070	11,070	16,990
	TOTAL OFFICE OF THE PRINCIPAL	**3,180,865**	**3,158,625**	**3,247,248**

72510 Fiscal Services

These expenses are for fiscal operations including all payroll and benefits administration, system-wide purchasing, accounts payable and budgeting. Salaries and benefits for 4 positions are included as well as contracts for Local Government Corporation software for accounting and payroll, Aesop software for substitutes, and My Smart Hire for Human Resources.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
119	BOOKKEEPERS	244,801	245,773	250,226
201	SOCIAL SECURITY	13,487	13,538	13,823
204	STATE RETIREMENT	42,057	41,811	42,989
206	LIFE INSURANCE	300	318	300
207	MEDICAL INSURANCE	41,739	42,160	42,160
212	EMPLOYER MEDICARE LIABILITY	3,550	3,166	3,628
317	DATA PROCESSING SERVICES	33,625	40,049	47,219
355	TRAVEL	1,000	1,000	1,000
	TOTAL FISCAL SERVICES	**380,559**	**387,815**	**401,345**

72610 Operation of Plant

Expenses in this section are for keeping all buildings operational daily. It includes salary and benefits for 1 energy management specialist. Also included are janitorial services for all buildings, the energy management contract, landscaping and mowing contracts, utilities, and building and contents insurance.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
189	OTHER SALARIES & WAGES	46,813	40,831	42,200
201	SOCIAL SECURITY	0	2,403	2,616
204	STATE RETIREMENT	0	4,453	4,347
206	LIFE INSURANCE	0	40	40
207	MEDICAL INSURANCE	0	7,903	7,903
212	EMPLOYER MEDICARE LIABILITY	679	562	612
328	JANITORIAL SERVICES	1,042,292	1,057,464	1,461,492
399	OTHER CONTRACTED SVCS	136,547	136,547	136,547
415	ELECTRICITY	1,116,428	1,116,428	1,116,428
434	NATURAL GAS	115,395	115,395	115,395
454	WATER AND SEWER	198,695	198,695	198,695
499	OTHER SUPPLIES AND MATERIALS	25,000	31,843	25,000
501	BOILER INSURANCE	12,442	6,432	6,432
502	BUILDING & CONTENTS INSURANCE	232,861	241,963	241,963
	TOTAL OPERATION OF PLANT	**2,927,152**	**2,960,959**	**3,359,670**

72620 Maintenance of Plant

This section includes expenses to keep all buildings in good working order and repair. It includes salaries and benefits for the director of operations, 11 maintenance personnel, an administrative assistant (see Appendix B-5, B-7) and funds for building maintenance materials and supplies.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
105	SUPERVISOR	89,807	89,807	92,002
167	MAINTENANCE PERSONNEL	520,438	520,438	527,214
189	OTHER SALARIES AND WAGES	35,000	35,000	35,000
201	SOCIAL SECURITY	39,703	39,703	40,259
204	STATE RETIREMENT	104,840	104,840	106,381
206	LIFE INSURANCE	975	1,022	1,022
207	MEDICAL INSURANCE	122,208	109,163	109,163
212	EMPLOYER MEDICARE LIABILITY	9,356	9,356	9,486
335	MAINTENANCE/REPAIR-BUILDINGS	90,140	90,140	90,140
336	MAINTENANCE/REPAIR-EQUIPMENT	2,000	2,000	2,000
399	OTHER CONTR SVCS	101,000	101,000	101,000
418	EQUIPMENT/MACHINERY PARTS	5,200	5,200	5,200
499	OTHER SUPPLIES AND MATERIALS	190,000	190,000	190,000
599	OTHER CHARGES	5,000	5,000	5,000
701	ADMINISTRATION EQUIPMENT	0	93,443	0
717	MAINTENANCE EQUIPMENT	2,500	2,500	2,500
	TOTAL MAINTENANCE OF PLANT	**1,318,167**	**1,398,612**	**1,316,367**

72710 Transportation

This section includes all expenses for transporting Cleveland City Schools' students. It includes salary and benefits for 1 routing and transportation assistant, 2 mechanics and 33 part-time bus drivers. Also included are fuel expenses, vehicle parts and insurance.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
105	SUPERVISOR	42,611	42,611	43,676
142	MECHANICS	87,844	87,844	94,409
146	BUS DRIVERS	591,398	591,398	606,183
201	SOCIAL SECURITY	44,755	44,755	46,145
204	STATE RETIREMENT	22,412	22,412	23,723
206	LIFE INSURANCE	219	238	238
207	MEDICAL INSURANCE	27,512	26,240	26,240
212	EMPLOYER MEDICARE LIABILITY	10,467	10,467	10,792
313	CONTRACTS WITH PARENTS	1,000	1,000	1,000
340	MEDICAL/DENTAL SERVICES	3,500	3,500	3,500
355	TRAVEL	1,100	1,100	1,100
399	OTHER CONTRACTED SERVICES	22,500	22,500	22,500
412	DIESEL FUEL	189,088	189,088	189,088
425	GASOLINE	20,000	20,000	20,000
433	LUBRICANTS	2,000	2,000	2,000
450	TIRE AND TUBES	17,290	17,290	17,290
453	VEHICLE PARTS	79,440	79,440	79,440
499	OTHER SUPPLIES AND MATERIALS	2,000	2,000	2,000
511	VEHICLE/EQUIPMENT INSURANCE	67,047	60,491	60,491
599	OTHER CHARGES	15,550	15,550	15,550
	TOTAL TRANSPORTATION	**1,247,733**	**1,239,924**	**1,265,365**

73100 Food Service

This series in the general fund budget includes the salary and benefits for the supervisor of child nutrition. All other food service expenses are in a separate fund, 143. (See pages 27-30)

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
189	OTHER WAGES AND SALARIES	62,182	62,280	63,844
201	SOCIAL SECURITY	3,855	3,477	3,958
204	STATE RETIREMENT	10,683	10,700	10,968
206	LIFE INSURANCE	75	80	80
207	MEDICAL INSURANCE	9,540	9,633	9,633
212	EMPLOYER MEDICARE LIABILITY	902	813	926
	TOTAL FOOD SERVICE	**87,237**	**86,983**	**89,409**

73300 Community Services

This section accounts for the annual payment to the Bradley-Cleveland Public Education Foundation per agreement.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
399	OTHER CONTRACTED SERVICES	30,000	30,000	40,000
	TOTAL COMMUNITY SERVICES	**30,000**	**30,000**	**40,000**

73400 Early Childhood Education

This expense is for the pre-K program for Cleveland City Schools that is contracted with Family Resources Agency.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
310	CONTRACTS-OTHER PUBLIC AGENCY	922,453	910,957	910,957
	TOTAL EARLY CHILDHOOD EDUC.	**922,453**	**910,957**	**910,957**
	TOTAL EDUCATION	**50,362,921**	**51,193,351**	**51,294,149**

76100 Regular Capital Outlay

This section includes expenditures for major building renovations.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
304	ARCHITECTS	0	0	0
707	BUILDING IMPROVEMENTS	0	6,000	0
799	OTHER CAPITAL OUTLAY	0	0	0
	TOTAL REGULAR CAPITAL OUTLAY	**0**	**6,000**	**0**

80000 Debt Service

These line items are principal and interest payments on bonds or notes for capital projects such as school renovations, athletic facilities and HVAC or roof replacement.

OBJECT CODE		2020-2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
82130	**PRINCIPAL ON BONDS**			
601	PRINCIPAL ON BONDS	460,397	427,046	415,000
82230	**INTEREST ON DEBT**			
603	INTEREST ON BONDS	136,895	227,327	207,213
82330	**OTHER DEBT SERVICE**			
699	DEBT SERVICE	194,700	194,700	194,700
	TOTAL DEBT SERVICE	**791,992**	**849,073**	**816,913**
	TOTAL EXPENDITURES	**51,154,913**	**52,048,424**	**52,111,062**



School Nutrition

Fund 143

Expenditures

2021-2022

CLEVELAND CITY SCHOOLS
SCHOOL NUTRITION DEPARTMENT
2021/2022 BUDGET NARRATIVE

Revenues

School Nutrition Department funds are currently generated by meal participation through:

Community Eligibility Program Federal Reimbursement
Payments for adult meals and a la carte items

The Healthy, Hunger-Free Kids Act (HHFKA) of 2010 (Public Law 111-296) continues to initiate changes to the National School Lunch and Breakfast Programs. One of the USDA provisions, effective July 1, 2011, resulted in a regular increase in pricing to establish equity between free and reduced reimbursements and the free meal reimbursement minus the paid meal reimbursement. In 2014/2015, based on the calculator provided by USDA, student lunch prices were raised to $2.50 (PK-8) and $2.75 (9-12) representing a $.25 increase. In 2017/2018 adult faculty/staff meal prices were adjusted to $2.50 for breakfast and in 2018/2019 faculty/staff meal prices were adjusted to $4.00 for lunch. At this time the USDA has not published data necessary to calculate adult meal pricing for 2021/2022 school year. Visitor lunch meal prices should remain at $4.50 and visitor holiday meals should remain at $5.00. The proposed budget includes staying on the Community Eligibility Provision program using the current percentage.

The 2021/2022 School Nutrition budget reflects a 1.09% increase over the amended 2020/2021 budget. Based on data provided by the Tennessee Department of Education, the Cleveland City Economically Disadvantaged rate (Identified Student Population) is 38.19% as of February 18, 2020. This figure is considerably lower than in recent years past and there may need for consideration of coming off CEP (in whole or in part) as early as the 2022-2023 school year. The Identified Student Population calculations will be re-calculated based on data on the first operating day in April 2021. These figures will be used through the 2021/2022 school year or we will defer under the current CEP rate. Therefore, our percentages of plate rate reimbursement are currently unknown. The current free rate is $3.43 for lunch and $2.20 for breakfast. The full pay rate is $.34 for lunch and $.31 for breakfast. There is no reimbursement for adult or visitors (non-student) meals which is notable in regard to adult meal pricing. Also, we currently are eligible on pre-planned menus to receive the extra $0.07 for lunch meals served.

Federal reimbursement rates will not be released until July.

The commodity entitlement rate per plate is expected to be approximately $.36. Each system's commodity entitlement is based on meals served the prior year multiplied by the annual commodity rate. The official rate will not be released until July.

We are in the process of applying for renewal of Fresh Fruit and Vegetable grants for two schools, Arnold Memorial Elementary, Candy's Creek Cherokee and Blythe-Bower Elementary. We will not know if these schools will qualify for the 2022 school year until May. The amount budgeted for the Fresh Fruit and Vegetable Program is a dedicated amount and does not impact the overall budget. Currently the projected overall food costs would be 24% of the budget, but with the COVID-19 pandemic affecting supply lines and other factors of the industry there are still many unknowns. One major unknown factor affecting the food costs is how the current Seamless Summer Option feeding program during COVID-19 will continue to affect the budget. We are still waiting on USDA to give guidance for school year 2022. Labor is 47% of the new budget, which is within USDA's recommendation. Note that other costs expenditure is at 29% of the new budget as this is where "Other Contracted Services" line item reflects the Sodexo expense for Cleveland High and Cleveland Middle schools. Other factors to note would be the exclusion of any Guarantee for the Sodexo renewal and any equipment amortization with this proposed budget. This is due to the expenditure levels having to remain within certain limits for the guarantee and there is no good way of predicting the expectations on equipment expenditures. These items would be reflected in the budget amendments next year.

Expenditures

USDA budget recommendations for School Nutrition expenditures are:

Food Costs:	35-40% of budget
Labor Costs:	40-50%
Other Costs:	10-20%

Department expenditures are close to these guidelines at:

Food Costs:	24%
Labor Costs:	47%
Other Costs:	29%

It should be noted that the value of commodities is included in the budget as a food expense, however it represents 6% of the budget that is neither actual revenue nor an expenditure. The food-supplies bid would be the Sodexo's responsibility with contract management audits performed by the Supervisor of School Nutrition with regard to USDA procurement regulations.

CLEVELAND CITY SCHOOLS
NUTRITION DEPARTMENT
FY2021-2022

REVENUES				
OBJECT CODE		2020- 2021 ORIGINAL	2020-2021 AMENDED	2021-2022 PROPOSED
43521	STUDENT LUNCHES	0	0	0
43522	ADULT LUNCHES	18,100	15,000	18,000
43523	BREAKFAST	0	0	0
43525	ALA CARTE	39,775	49,000	49,000
44110	INTEREST EARNED	500	500	500
47112	USDA COMMODITIES	223,491	223,491	236,262
47113	USDA BREAKFAST	1,081,830	1,081,830	1,070,830
47111	USDA LUNCH	2,013,450	1,557,836	2,013,450
47114	USDA - OTHER (FRESH FRUIT/VEG GRANT & SUPPER PROGRAM)	58,000	265,740	160,391
44170	MISCELLANEOUS REFUNDS & REIMBURSEMENTS (CARES ACT FUNDS)	0	37,000	0
39000	FUND BALANCE	403,499	405,678	405,000
		3,838,645	**3,636,075**	**3,953,433**
EXPENDITURES				
162	CLERICAL PERSONNEL	59,000	56,000	60,475
165	CAFETERIA PERSONNEL	1,175,000	1,100,000	1,204,375
196	IN-SERVICE TRAINING	2,000	0	2,000
201	SOCIAL SECURITY	74,000	60,500	75,850
204	STATE RETIREMENT	165,500	145,000	169,638
206	LIFE INSURANCE	3,600	3,600	3,700
207	MEDICAL INSURANCE	256,500	300,000	266,760
210	UNEMPLOYMENT COMPENSATION	500	35,297	500
212	EMPLOYER MEDICARE LIABILITY	17,275	17,275	17,707
299	OTHER FRINGE BENEFITS	44,000	56,500	46,000
307	COMMUNICATION	1,300	1,300	1,300
320	DUES AND MEMBERSHIPS	1,200	1,200	1,200
336	MAINTENANCE REPAIR / SERVICE	40,000	35,000	40,000
354	TRANSPORTATION: non-student	3,000	3,000	3,000
355	TRAVEL	3,500	3,500	2,500
399	OTHER CONTRACTED SERVICES	972,986	680,000	1,002,175
422	FOOD SUPPLIES	695,088	776,707	715,941
435	OFFICE SUPPLIES	1,500	1,500	1,500
451	UNIFORMS	850	850	850
452	UTILITIES	0	0	0
457	IN-SERVICE / STAFF DEV.	1,000	1,000	1,200
469	USDA COMMODITIES	223,491	223,491	236,262
499	OTHER SUPPLIES / MATERIALS	76,755	113,755	80,000
533	CRIMINAL INVESTIGATION / APPL.	600	600	500
710	FOOD SERVICE EQUIPMENT	20,000	20,000	20,000
		3,838,645	**3,636,075**	**3,953,433**

BENEFITS SUMMARY

Each section of the budget includes appropriate line items for benefit categories. A detailed explanation of each benefit category is included here rather than repeating the same information in each section.

Social Security (Object 201)
These line items include all costs of **FICA** employer share for personnel. The matching cost is 6.20% of applicable wage.

State Retirement (Object 204)
These line items include the employer costs for contributions to the Tennessee Consolidated Retirement System (TCRS). Employer rate for licensed employees is 10.30% of applicable wages. Effective July 1, 2014, licensed new hires are under the hybrid plan with employer cost at 9% of applicable wages. The contribution for support staff is 17.18%.

Life Insurance (Object 206)
These line items include costs for a $25,000 group term life insurance program, including accidental death and dismemberment coverage and disability for all full-time employees.

Medical Insurance (Object 207)
These line items include the school system's contribution for group health insurance coverage through the State of Tennessee Insurance Administration. Employees have the option of choosing coverage between four plans: Premier PPO, Standard PPO, Limited PPO, CDHP/HSA and two carriers, either Blue Cross Blue Shield or Cigna.

Medicare (Object 212)
These line items include the employer costs for the Medicare contribution. The matching costs are based upon 1.45% of applicable wages.

Other Fringes (Object 299)
These line items include insurance benefits for retirees and accident insurance.

Two additional benefits are budgeted on a system-wide basis. These are Unemployment Compensation (see 71100-210) and Workman's Compensation (72310-513).

CLEVELAND CITY SCHOOLS
Teaching Professional
Salary Schedule
2021-2022
(200 Days)

STEP	BS	BS+16	MA	MA+16	MA+30	ED S	D
0	42,966	44,738	46,753	48,577	50,593	51,381	54,342
1	44,450	46,222	48,278	50,110	52,127	52,902	55,835
2	44,751	46,598	48,618	50,422	52,127	52,902	55,835
3	45,044	46,842	48,756	50,582	52,127	52,902	55,835
4	45,447	47,313	49,386	51,191	52,888	53,721	56,730
5	45,982	47,852	49,975	51,772	53,758	54,532	57,467
6	46,867	48,737	50,817	52,634	54,621	55,443	58,404
7	47,632	49,642	51,918	53,741	55,710	56,573	59,467
8	48,475	50,605	53,007	54,837	56,990	57,641	60,547
9	49,292	51,573	54,089	55,913	57,949	58,750	61,675
10	50,199	52,582	55,217	57,040	59,059	59,837	62,725
11	51,329	53,712	56,324	58,146	60,145	60,921	63,892
12	52,410	54,794	57,392	59,218	61,198	62,097	64,938
13	53,495	55,876	58,540	60,367	62,362	63,139	66,152
14	54,614	57,000	59,662	61,483	63,426	64,282	67,179
15	55,712	58,100	60,737	62,559	64,551	65,401	68,348
16	57,403	59,787	62,385	64,376	66,545	67,401	70,323
17	58,016	60,396	62,992	64,992	67,157	68,008	70,933
18	58,520	60,899	63,495	65,495	67,659	68,512	71,435
19	58,520	60,899	63,495	65,495	67,659	68,512	71,435
20	59,102	61,483	64,075	66,074	68,243	69,093	72,019
21	59,102	61,483	64,075	66,074	68,243	69,093	72,019
22	59,102	61,483	64,075	66,074	68,243	69,093	72,019
23	59,102	61,483	64,075	66,074	68,243	69,093	72,019
24	59,659	62,038	64,629	66,627	68,796	69,649	72,572
25	60,483	62,863	65,453	67,452	69,621	70,473	73,397

CLEVELAND CITY SCHOOLS
Teacher Assistant
Salary Schedule
(181 Days)

STEP	2021-2022
1	15,223
2	15,572
3	15,922
4	16,851
5	17,990
6	18,319
7	19,084
8	19,664
9	20,204
10	20,405
11	20,926
15	21,611
20	22,145
25	22,779

CLEVELAND CITY SCHOOLS
Administrative Assistants - Schools
Salary Schedule
(210 Days)

STEP	2021-22
1	17,604
2	18,782
3	19,931
4	21,109
5	22,286
6	23,464
7	24,640
8	25,818
9	26,471
10	27,622
11	28,067
12	28,512
13	28,930
14	29,375
15	29,793
16	30,186
17	30,604
18	31,023
19	31,416
20	31,416
21	31,416
22	31,416
23	31,416
24	32,147
25	32,147

CLEVELAND CITY SCHOOLS
Student Information Specialist
Salary Schedule
(210 Days)

STEP	2021-22
0	15,595
1	16,759
2	17,595
3	18,826
4	19,931
5	21,109
6	22,286
7	23,464
8	24,640
9	26,448
10	27,108
11	27,786
12	28,478
13	29,190
14	29,919
15	30,667
16	31,152
17	31,597
18	32,042
19	32,487
20	32,932
21	32,932
22	32,932
23	32,932
24	32,932
25	33,663

CLEVELAND CITY SCHOOLS
AOB
Administrative Assistants/Bookkeepers
Salary Schedule
(12 Months)

STEP	2021-22
1	21,935
2	23,346
3	24,900
4	26,453
5	28,008
6	29,567
7	31,120
8	32,677
9	34,234
10	35,119
11	36,646
12	37,240
13	37,811
14	38,380
15	38,950
16	39,518
17	40,057
18	40,601
19	40,957
20	41,212
21	41,464
22	41,713
23	41,964
24	42,217
25	42,471

CLEVELAND CITY SCHOOLS
Operations
General Maintenance Salary Schedule
(12 MONTHS)

STEP	2021-22
1	28,248
2	30,321
3	32,402
4	34,484
5	36,564

CLEVELAND CITY SCHOOLS
Operations
Skilled Salary Schedule
(12 MONTHS)

STEP	2021-22
1	28,248
2	30,321
3	32,402
4	34,484
5	36,564
6	38,647
7	40,032
8	40,384
9	40,384
10	41,018
11	42,712
12	42,712
13	42,712
14	42,712
15	42,712
16	43,048
17	43,048
18	43,048
19	43,048
20	43,676
21	43,676
22	43,676
23	43,676
24	43,676
25	44,281

CLEVELAND CITY SCHOOLS
Operations
Lead Salary Schedule
(12 MONTHS)

STEP	2021-22
10	41,018
11	42,712
12	42,712
13	42,712
14	42,712
15	42,712
16	43,048
17	43,048
18	43,048
19	43,048
20	43,676
21	43,676
22	43,676
23	43,676
24	43,676
25	44,281

CLEVELAND CITY SCHOOLS
Technology Support
Salary Schedule
(12 MONTHS)

STEP	2021-22
1	28,248
2	30,321
3	32,402
4	34,484
5	36,564
6	38,647
7	40,032
8	40,384
9	40,384
10	41,018
11	42,712
12	42,712
13	42,712
14	42,712
15	42,712
16	43,048
17	43,048
18	43,048
19	43,048
20	43,676
21	43,676
22	43,676
23	43,676
24	43,676
25	44,281

SCHOOL ALLOCATIONS 2021-2022

	School	Arnold	Blythe/Bower	Candy's Creek	Mayfield	Ross	Stuart	Yates	CMS	CHS	Total
		261	628	469	373	237	251	218	1359	1699	5495
71100	**Regular Instruction**										
336	Maint & Repair - Equip	1,650	3,050						5,000		9,700
399	Other Contracted Services		10,400		12,000	8,725	7,000	8,450	23,795	65,000	135,370
429	Instr Supplies & Materials	8,700	20,600	9,500	7,500	8,000	6,000	7,000	39,535	56,000	162,835
499	Other Supplies & Materials				3,625		4,550		2,000		10,175
599	Other Charges				1,000				3,550		4,550
722	Reg Instruction Equip	2,000	7,050				425		9,395	20,000	38,870
71200	**Special Education Prog**										
336	Maint & Repair - Equip								200		200
429	Instr Supplies & Materials	1,000	2,600	1,000	1,000	1,500	1,400	1,250	3,000	6,000	18,750
499	Other Supplies & Materials	500	650		500		500	500	300	1,500	4,450
725	SPED Equipment	250	650	750	250	250	250				2,400
71300	**Vocational Education**										
336	Maint & Repair - Equip								1,000		1,000
429	Instr Supplies & Materials								4,075		4,075
499	Other Supplies & Materials								300		300
730	Vocational Instr Equip										
72120	**Health Services**										
499	Other Supplies & Materials									1,000	1,000
72130	**Other Student Support**										
336	Maint & Repair - Equip								100		100
348	Postal Charges									1,000	1,000
499	Other Supplies & Materials	600	2,500	500	500		500		1,500		6,100
72210	**Support-Regular Instr**										
399	Other Contracted Services								1,500		1,500
432	Library Books	4,000	4,000	9,000	5,000	3,000	3,000	3,000	6,000	4,000	41,000
499	Other Supplies & Materials	425	1,500	1,000	1,000	1,300	500	750	2,500	1,000	9,975
524	In Svc/Staff Development	1,000									1,000
790	Other Equipment								1,500		1,500
72410	**Office of the Principal**										
320	Dues & Memberships				700						700
336	Maint & Repair - Equip								5,525		5,525
348	Postal Charges	450	550		300		500		1,750	1,500	5,050
399	Other Contracted Services	900	400	16,000					2,675		19,975
435	Office Supplies	1,000	950	3,000	200				3,075	3,000	11,225
701	Administration Equipment	1,300	2,200	2,025	1,000				3,450	7,015	16,990
	Totals	**23,775**	**57,100**	**42,775**	**34,575**	**22,775**	**24,625**	**20,950**	**121,725**	**167,015**	**515,315**

DEPARTMENT ALLOCATIONS 2020-2021

		Instructional	Curriculum	Vocational	Special Ed	Denning Ctr	Student Mgmt	Band	Total
71100	**Regular Instruction**								
336	Maint & Repair - Equip							4,000	4,000
399	Other Contracted Services	2,500	30,690					1,500	34,690
429	Instr Supplies & Materials	70,025	3,431					2,840	76,296
430	Textbooks-Electronic		126,563						126,563
449	Textbooks-Bound		28,433						28,433
499	Other Supplies & Materials	10,000	69,972						79,972
722	Reg Instruction Equip							10,000	10,000
72110	**Attendance**								
499	Other Supplies & Materials						7,500		7,500
71200	**Special Education Prog**								
336	Maint & Repair - Equip				1,000				1,000
429	Instr Supplies & Materials				8,000				8,000
499	Other Supplies & Materials				3,500				3,500
725	SPED Equipment				2,000				2,000
71300	**Vocational Education**								
336	Maint & Repair - Equip			7,500					7,500
356	Tuition			375					375
399	Other Contracted Services			4,500					4,500
429	Instr Supplies & Materials			28,625					28,625
499	Other Supplies & Materials			2,000					2,000
730	Vocational Instr Equip			66,667					66,667
72210	**Support-Regular Instr**								
399	Other Contracted Services					7,000			7,000
499	Other Supplies & Materials					10,000			10,000
524	In Svc/Staff Development					75,000			75,000
790	Other Equipment					2,000			2,000
72230	**Vocational Program**								
355	Travel			2,500					2,500
Totals		**82,525**	**259,089**	**112,167**	**14,500**	**94,000**	**7,500**	**18,340**	**588,121**


Cleveland
Educate.Innovate.Elevate.

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 $127,246,002. The City currently has $49,605,514 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, 2021, the City of Cleveland had total bonded debt outstanding of $151,645,362. Of this amount, $50,137,000 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 $32,615,000 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 $20,755,139 for city general projects and $33,481,101 for Cleveland Utilities. The city also has a capital leases for energy upgrades, computers and lighting for the City Schools and mowing equipment for the recreation department in the amount of $7,633,437.

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 like bonds, with a shorter duration.)

Outstanding Bond Issues

2016 Refunding Bonds:
In June 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.

2020 Refunding Bonds:
In November 2020, the city refinanced several issues to lower their variable debt obligations. The issues included the 2015 Refunding Bonds, 2012 Tennessee Municipal Bond Fund Notes (Whirlpool Project, Jetport Terminal, LIC Project and Spring Branch for Land), 2015 Raider Arena, 2016 Jetport Hangars, 2016 City Projects, 2017 Spring Branch for Infrastructure and 2018 Energy System Group (ESG-Schools). The city awarded the bonds to Piper Sandler & Co. The fixed rate loan will mature June 30, 2038.

2018 Candy's Creek Elementary School:
In July 2018, the City Council approved the issuance of $9,885,000 for the construction cost of the new Candy Creek Elementary School on Georgetown Road. The city did a competitive bid process and awarded the bonds to 1st Tennessee Financial Corp. The remaining cost will come from the county as they borrow funds for their new middle school. This note is for 20 years and will mature December 2037.

Outstanding Capital Outlay Notes and Long-Term Variable Rate Notes:

2008 TMBF (County Portion):
In 2007, the city borrowed $1,812,700 in general obligation notes from the Public Building Authority of the City of Clarksville, Tennessee. Proceeds of this loan are being used to repay Bradley County's portion of the Cleveland/Bradley Public Library addition. The variable rate loan will mature June 1, 2028.

2009 Qualified School Construction Bond-QSCB:
In 2010, the City approved borrowing funds from the State of Tennessee through the Qualified School Construction Bond Program. These bonds were issued by the State of Tennessee and were used to pay for a portion of the Science Wing Addition at Cleveland High School. The debt service payments are made by the Cleveland City School System.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
REVENUES					
INTEREST	$120,293	$75,000	$20,000	$5,000	-75.0%
INTERGOVERNMENTAL	$114,034	$146,400	$146,400	$146,450	0.0%
TRANSFERS	$6,752,368	$9,548,297	$10,394,539	$12,046,649	15.9%
PROCEEDS OF BONDS	$0	$0	$191,789	$0	0.0%
MISCELLANEOUS	$0	$0	$1,870	$0	0.0%
Total Revenues	$6,986,695	$9,769,697	$10,754,598	$12,198,099	13.4%
EXPENDITURES					
DEBT SERVICE - PRINCIPAL PAYMENTS	$4,370,135	$7,118,115	$6,930,000	$8,342,000	20.4%
DEBT SERVICE - INTEREST PAYMENTS	$2,940,172	$3,156,341	$3,764,547	$3,850,747	2.3%
PAYMENT TO ESCROW AGENT	$0	$0	$311,870	$0	0.0%
BOND PAYING AGENTS FEES	$5,478	$5,000	$5,000	$5,000	0.0%
Total Expenditures	$7,315,785	$10,279,456	$11,011,417	$12,197,747	10.8%
NET INCOME	**-$329,090**	**-$509,759**	**-$256,819**	**$352**	-100.1%
BEGINNING FUND BALANCE	**$6,837,424**	**$6,508,334**	**$6,508,334**	**$6,251,515**	-3.9%
ENDING FUND BALANCE	**$6,508,334**	**$5,998,575**	**$6,251,515**	**$6,251,867**	0.0%

City of Cleveland, Tennessee
General Obligation Notes, Series 2016-Refunding Bond
Outstanding Debt Service Requirements

Debt Service Schedule

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
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
	3,062,000.00		539,452.00	3,601,452.00	3,601,452.00

City of Cleveland, Tennessee
General Obligation Notes, Series 2019 Refunding - City
Outstanding Debt Service Requirements

	Debt Service Schedule				
Date	Principal	Coupon	Interest	Period Total	Fiscal Total
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
	31,575,000.00		8,421,356.25	39,996,356.25	39,996,356.25

City of Cleveland, Tennessee
General Obligation Notes, Series 2019 Refunding - CU

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
FY 2022	2,300,000	5.00	362,550	2,662,550.00	2,662,550.00
FY 2023	1,965,000	2.00	285,400	2,250,400.00	2,250,400.00
FY 2024	1,405,000	5.00	230,625	1,635,625.00	1,635,625.00
FY 2025	1,255,000	5.00	164,125	1,419,125.00	1,419,125.00
FY 2026	980,000	5.00	142,000	1,122,000.00	1,122,000.00
FY 2027	905,000	5.00	61,125	966,125.00	966,125.00
FY 2028	770,000	5.00	19,250	789,250.00	789,250.00
	9,580,000.00		1,265,075.00	10,845,075.00	10,845,075.00
Grand Total	**41,155,000.00**		**9,686,431.25**	**50,841,431.25**	**50,841,431.25**

City of Cleveland, Tennessee
General Obligation Notes, Series 2020 Refunding - City
Outstanding Debt Service Requirements

Debt Service Schedule					
Date	Principal	Coupon	Interest	Period Total	Fiscal Total
FY 2022	2,275,000	5.00	1,007,925	3,282,925.00	3,282,925.00
FY 2023	2,410,000	5.00	890,800	3,300,800.00	3,300,800.00
FY 2024	2,565,000	5.00	766,425	3,331,425.00	3,331,425.00
FY 2025	1,550,000	5.00	663,550	2,213,550.00	2,213,550.00
FY 2026	1,620,000	5.00	584,300	2,204,300.00	2,204,300.00
FY 2027	1,645,000	5.00	502,675	2,147,675.00	2,147,675.00
FY 2028	1,600,000	5.00	421,550	2,021,550.00	2,021,550.00
FY 2029	1,165,000	5.00	352,425	1,517,425.00	1,517,425.00
FY 2030	1,225,000	5.00	292,675	1,517,675.00	1,517,675.00
FY 2031	1,275,000	5.00	230,175	1,505,175.00	1,505,175.00
FY 2032	1,335,000	4.00	171,600	1,506,600.00	1,506,600.00
FY 2033	1,280,000	3.00	125,700	1,405,700.00	1,405,700.00
FY 2034	1,305,000	2.00	93,450	1,398,450.00	1,398,450.00
FY 2035	1,320,000	2.00	67,200	1,387,200.00	1,387,200.00
FY 2036	1,020,000	2.00	43,800	1,063,800.00	1,063,800.00
FY 2037	990,000	2.00	23,700	1,013,700.00	1,013,700.00
FY 2038	690,000	2.00	6,900	696,900.00	696,900.00
	25,270,000.00		6,244,850.00	31,514,850.00	31,514,850.00

City of Cleveland, Tennessee
General Obligation Notes, Series 2020 Refunding - CU

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
FY 2022	1,470,000	5.00	896,325	2,366,325.02	2,366,325.02
FY 2023	1,510,000	5.00	821,825	2,331,825.02	2,331,825.02
FY 2024	1,550,000	5.00	745,325	2,295,325.02	2,295,325.02
FY 2025	1,580,000	5.00	667,075	2,247,075.02	2,247,075.02
FY 2026	1,615,000	5.00	587,200	2,202,200.02	2,202,200.02
FY 2027	1,675,000	5.00	508,200	2,183,200.02	2,183,200.02
FY 2028	1,720,000	5.00	420,075	2,140,075.02	2,140,075.02
FY 2029	1,760,000	5.00	333,075	2,093,075.02	2,093,075.02
FY 2030	1,450,000	5.00	239,325	1,689,325.02	1,689,325.02
FY 2031	1,475,000	5.00	206,200	1,681,200.02	1,681,200.02
FY 2032	1,070,000	4.00	121,425	1,191,425.02	1,191,425.02
FY 2033	915,000	3.00	86,300	1,001,300.02	1,001,300.02
FY 2034	935,000	2.00	63,225	998,225.02	998,225.02
FY 2035	635,000	2.00	47,525	682,525.02	682,525.02
FY 2036	320,000	2.00	37,975	357,975.02	357,975.02
FY 2037	325,000	2.00	31,525	356,525.02	356,525.02

City of Cleveland, Tennessee
General Obligation Notes, Series 2020 Refunding - CU

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
FY 2038	330,000	2.00	24,975	354,975.02	354,975.02
FY 2039	340,000	2.00	18,275	358,275.02	358,275.02
FY 2040	345,000	2.125	11,209	356,209.39	356,209.39
FY 2041	355,000	2.125	3,772	358,771.88	358,771.88
	21,375,000.00		5,870,831.63	27,245,831.63	27,245,831.63
Grand Total	**46,645,000.00**		**12,115,681.63**	**58,760,681.63**	**58,760,681.63**

City of Cleveland, Tennessee
General Obligation Notes, Series 2018-Candys Creek Elem School
Outstanding Debt Service Requirements

Debt Service Schedule

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
FY 2022	375,000	3.00	320,688	695,688.00	695,688.00
FY 2023	390,000	3.00	309,438	699,438.00	699,438.00
FY 2024	400,000	3.00	297,738	697,738.00	697,738.00
FY 2025	410,000	3.00	285,738	695,738.00	695,738.00
FY 2026	425,000	5.00	273,438	698,438.00	698,438.00
FY 2027	445,000	5.00	252,188	697,188.00	697,188.00
FY 2028	470,000	5.00	229,937	699,937.00	699,937.00
FY 2029	490,000	5.00	206,437	696,437.00	696,437.00
FY 2030	515,000	4.00	181,937	696,937.00	696,937.00
FY 2031	535,000	4.00	161,337	696,337.00	696,337.00
FY 2032	560,000	4.00	139,937	699,937.00	699,937.00
FY 2033	580,000	3.00	117,537	697,537.00	697,537.00
FY 2034	595,000	3.00	100,137	695,137.00	695,137.00
FY 2035	615,000	3.125	82,287	697,287.00	697,287.00
FY 2036	635,000	3.125	63,069	698,069.00	698,069.00
FY 2037	655,000	3.25	43,225	698,225.00	698,225.00
FY 2038	675,000	3.25	21,937	696,937.00	696,937.00
	8,770,000.00		3,087,005.00	11,857,005.00	11,857,005.00

City of Cleveland, Tennessee
General Obligation Notes, Series 2008-TMBF (County's Portion)
Outstanding Debt Service Requirements

Debt Service Schedule

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
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
	849,000.00		178,200.00	1,027,200.00	1,027,200.00

City of Cleveland, Tennessee
General Obligation Notes, Series 2009-QSCB (School's Portion)
Outstanding Debt Service Requirements

Debt Service Schedule

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
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
	1,347,912.00		342,212.00	1,690,124.00	1,690,124.00

CITY OF CLEVELAND, TN

Existing/Proposed Long-Term Bonded Debt Payment Schedule as of 6/30/2020

Fiscal Year	Existing Debt Principal	New Debt Principal	Total Principal	Future Debt Principal	Grand Total Principal
2022	5,161,577	0	5,161,577	0	5,161,577
2023	5,361,577	0	5,361,577	0	5,361,577
2024	5,582,578	0	5,582,578	0	5,582,578
2025	5,888,578	0	5,888,578	0	5,888,578
2026	6,112,130	0	6,112,130	0	6,112,130
2027	6,417,472	0	6,417,472	0	6,417,472
2028	6,025,000	0	6,025,000	0	6,025,000
2029	5,945,000	0	5,945,000	0	5,945,000
2030	5,815,000	0	5,815,000	0	5,815,000
2031	5,090,000	0	5,090,000	0	5,090,000
2032	2,225,000	0	2,225,000	0	2,225,000
2033	2,195,000	0	2,195,000	0	2,195,000
2034	2,255,000	0	2,255,000	0	2,255,000
2035	2,035,000	0	2,035,000	0	2,035,000
2036	1,755,000	0	1,755,000	0	1,755,000
2037	1,645,000	0	1,645,000	0	1,645,000
2038	1,365,000	0	1,365,000	0	1,365,000
	70,873,912	0	70,873,912	0	70,873,912

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

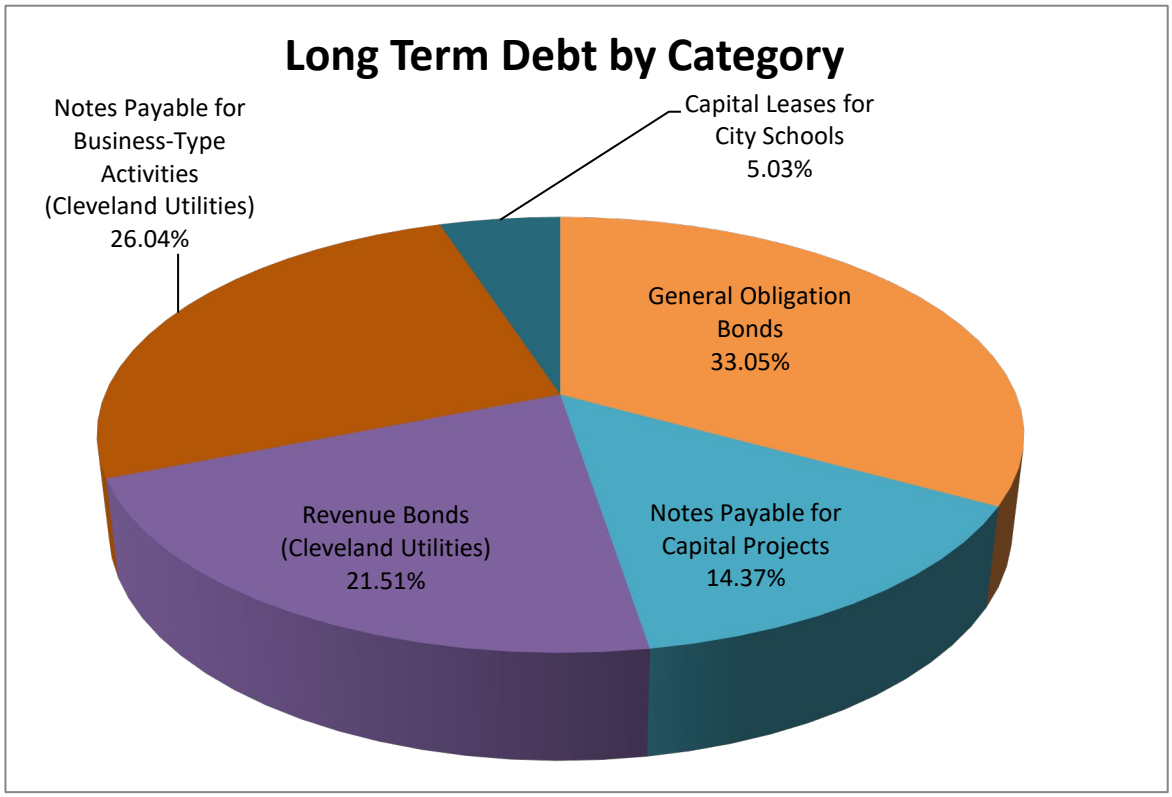
Debt Service			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
210 Debt Service								
3C Intergovernmental								
210	36972	BrCoLib	.00	-146,400.00	-146,450.00	-146,450.00	-146,450.00	-146,450.00
TOTAL Intergovernmental			.00	-146,400.00	-146,450.00	-146,450.00	-146,450.00	-146,450.00
3F Interest								
210	36110	Int-Gen	.00	-20,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
TOTAL Interest			.00	-20,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
3G Miscellaneous								
210	36990	Misc Rev	.00	-1,869.76	.00	.00	.00	.00
TOTAL Miscellaneous			.00	-1,869.76	.00	.00	.00	.00
5D Other Sources (Uses)								
210	36810	TransGF	.00	-5,710,225.00	-5,760,300.00	-5,860,000.00	-5,860,000.00	-5,860,000.00
210	36820	TransSSA	.00	-449,878.00	-447,836.00	-447,836.00	-447,836.00	-447,836.00
210	36973	CMS/CHS	.00	-194,700.00	-194,700.00	-194,700.00	-194,700.00	-194,700.00
210	36976	Geothermal	.00	-360,819.00	-364,488.00	-364,488.00	-364,488.00	-364,488.00
210	36977	RefProceed	.00	-191,789.00	.00	.00	.00	.00
210	36979	CU/Refund	.00	-3,678,917.00	-5,179,625.00	-5,179,625.00	-5,179,625.00	-5,179,625.00
TOTAL Other Sources (Uses)			.00	-10,586,328.00	-11,946,949.00	-12,046,649.00	-12,046,649.00	-12,046,649.00
TOTAL Debt Service			.00	-10,754,597.76	-12,098,399.00	-12,198,099.00	-12,198,099.00	-12,198,099.00

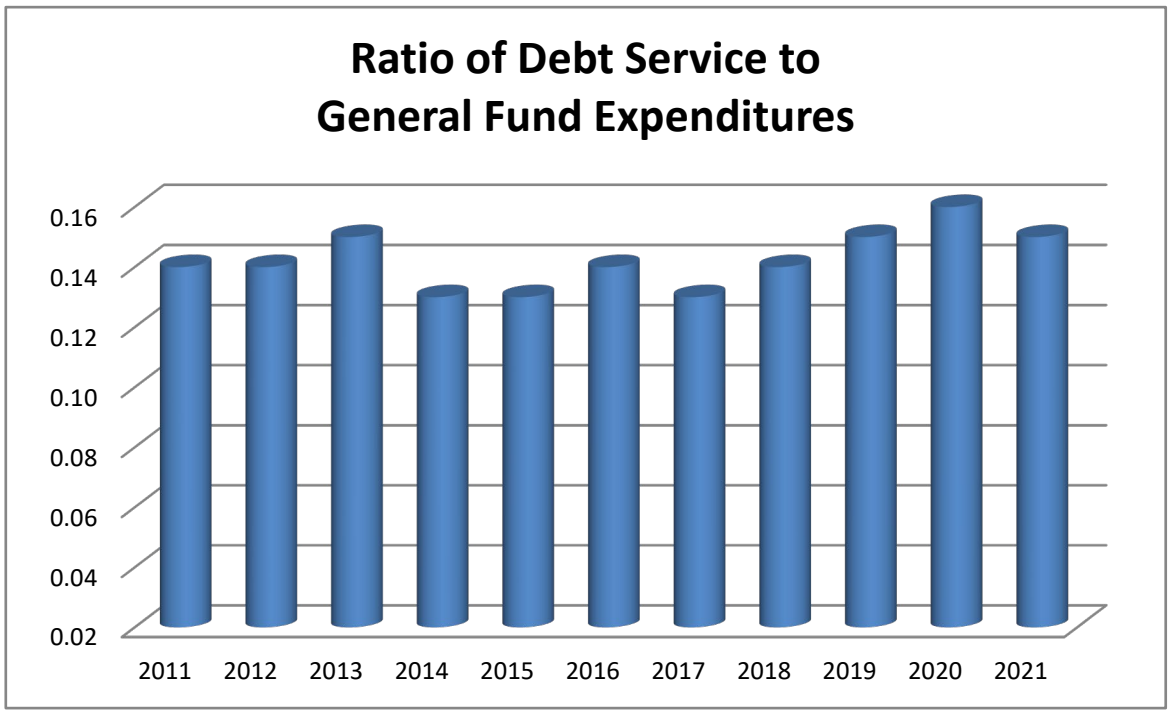
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Debt Service			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
210900	Debt Service							
5B	Operating							
210900	56270	P08Lib-Cty	.00	99,000.00	104,000.00	104,000.00	104,000.00	104,000.00
210900	56330	P12 Durkee	.00	60,000.00	.00	.00	.00	.00
210900	56340	P12JetTerm	.00	85,000.00	.00	.00	.00	.00
210900	56350	P12SBIndus	.00	330,000.00	.00	.00	.00	.00
210900	56380	P15 Refund	.00	1,010,000.00	.00	.00	.00	.00
210900	56390	P15 Arena	.00	220,000.00	.00	.00	.00	.00
210900	56400	P16 Hangar	.00	35,000.00	.00	.00	.00	.00
210900	56410	P16BRefund	.00	329,000.00	343,000.00	343,000.00	343,000.00	343,000.00
210900	56420	P16 5.2M	.00	222,000.00	.00	.00	.00	.00
210900	56430	P17 CCCES	.00	365,000.00	375,000.00	375,000.00	375,000.00	375,000.00
210900	56440	P17 SB Ind	.00	110,000.00	.00	.00	.00	.00
210900	56450	P19 Refund	.00	4,065,000.00	4,105,000.00	4,105,000.00	4,105,000.00	4,105,000.00
210900	56460	P20 Refund	.00	.00	3,415,000.00	3,415,000.00	3,415,000.00	3,415,000.00
210900	56530	I Lib Cty	.00	47,400.00	42,450.00	42,450.00	42,450.00	42,450.00
210900	56610	I12 Durkee	.00	4,121.00	.00	.00	.00	.00
210900	56620	I12SBIndus	.00	34,742.00	.00	.00	.00	.00
210900	56630	I12JetTerm	.00	6,914.00	.00	.00	.00	.00
210900	56660	I15 Refund	.00	10,834.00	.00	.00	.00	.00
210900	56670	I15 Arena	.00	38,259.00	.00	.00	.00	.00
210900	56680	I16 Hangar	.00	12,890.00	.00	.00	.00	.00
210900	56690	I16BRefund	.00	106,477.00	96,147.00	96,147.00	96,147.00	96,147.00
210900	56700	I16 5.2M	.00	54,015.00	.00	.00	.00	.00
210900	56710	I17 CCCES	.00	331,638.00	320,688.00	320,688.00	320,688.00	320,688.00
210900	56720	I17 SB Ind	.00	59,560.00	.00	.00	.00	.00
210900	56730	I19 Refund	.00	1,977,613.00	1,773,363.00	1,773,363.00	1,773,363.00	1,773,363.00
210900	56770	I20 Refund	.00	1,055,205.00	1,618,099.00	1,618,099.00	1,618,099.00	1,618,099.00
210900	56810	Lease Equ	.00	23,115.00	.00	.00	.00	.00
210900	56890	Int Lease	.00	1,764.00	.00	.00	.00	.00
210900	56910	AdminFees	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
210900	56920	Issuance	.00	311,869.76	.00	.00	.00	.00
TOTAL Operating			.00	11,011,416.76	12,197,747.00	12,197,747.00	12,197,747.00	12,197,747.00
TOTAL Debt Service			.00	11,011,416.76	12,197,747.00	12,197,747.00	12,197,747.00	12,197,747.00
TOTAL Debt Service			.00	256,819.00	99,348.00	-352.00	-352.00	-352.00
		TOTAL REVENUE	.00	-10,754,597.76	-12,098,399.00	-12,198,099.00	-12,198,099.00	-12,198,099.00
		TOTAL EXPENSE	.00	11,011,416.76	12,197,747.00	12,197,747.00	12,197,747.00	12,197,747.00
		GRAND TOTAL	.00	256,819.00	99,348.00	-352.00	-352.00	-352.00

** END OF REPORT - Generated by Kristi Powers **


Long Term Debt by Category
Notes Payable for Business-Type Activities (Cleveland Utilities) 26.04%
Capital Leases for City Schools 5.03%
General Obligation Bonds 33.05%
Revenue Bonds (Cleveland Utilities) 21.51%
Notes Payable for Capital Projects 14.37%


Ratio of Debt Service to General Fund Expenditures
0.16
0.14
0.12
0.10
0.08
0.06
0.04
0.02
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021

Cleveland Utilities Debt

Outstanding Issues
Projected

As of June 30, 2021, the following represents all bonds/loans payable as well as a State Revolving Loan Fund.

Description Bond Issues	Electric	Water	Sewer
(1) 2016B Series Revenue and Tax Refunding Issue	710,271	2,368,913	2,925,816
(2) 2018B Series Revenue and Tax Refunding Issue	2,230,000	3,110,000	0
(3) 2019 Series Revenue and Tax Refunding Issue	1,650,000	4,765,000	3,165,000
(4) 2020 Series Revenue and Tax Refunding Issue	6,455,000	6,500,000	2,970,000
(5) 2020 Series Revenue and Tax Bonds	1,820,000	1,590,000	2,040,000
Total Bonds Payable	12,865,271	18,333,913	11,100,816

Description Loan Issues	Electric	Water	Sewer
(6) 2012 TMBF Spring Branch Industrial Park	935,000	0	0
(7) 2014 SRF DG2 14-151 - WT	0	1,500,558	0
(8) 2015 SRF CG4 15-349 WT	0	1,802,448	0
(9) SRF CWO 13-319 - SW	0	0	1,103,296
(10) SRF CWO 13-320 - SW	0	0	7,247,914
(11) 2016 SRF DWF 16-172	0	2,395,939	0
(12) 2017 SRF CG3 17-379	0	83,701	0
(13) 2017 SRF DW6 17-192	0	720,990	0
(14) 2017 SRF DWF 17-193	0	175,328	0
(15) 2018 SRF DWF 18-205	0	385,424	0
(16) 2018 CW6 18-415	0	0	839,059
(17) 2018 18-416	0	0	329,832
(18) 2018 18-417	0	0	8,693,716
(19) 2019 19-431	0	0	1,381,740
Total Loans Payable	935,000	7,064,388	19,595,557
Total Bonds & Loans Payable	13,800,271	25,398,301	30,696,373

Pertinent information on each issue follows:

(1) 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

(2) 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
(3)	Issue Date:	3/26/2019	
	Amount:	13,870,000	
	Maturity	11/1/2027	
	Average Rate:	4.60	
	Purpose:	To refinance 2009D Electric, Water and Sewer Revenue and Tax Bonds	
(4)	Issue Date:	11/10/2020	
	Amount:	16,975,000	
	Maturity	12/1/2034	
	Average Rate:	1.33	
	Purpose:	To refinance multiple Electric, Water and Sewer Revenue and Tax Bonds	
(5)	Issue Date:	11/10/2020	
	Amount:	5,450,000	
	Maturity	12/1/2040	
	Average Rate:	1.33	
	Purpose:	To fund capital improvements as detailed below:	
		Electric	1,820,000
		Water	1,590,000
		Sewer	2,040,000
(6)	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	
(7)	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.	
(8)	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.	
(9)	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	

(10) 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

(11) 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

(12) 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

(13) 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

(14) 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

(15) 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

(16) 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

(17) 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

(18) 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

(19) Issue Date: 7/10/2019
Total Amount: 1,771,000
Forgiveness: 177,100
Total 1,593,900
Maturity: 6/1/2038
Average Var Rate: 1.37
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, 2021) bond and/or note issues for Cleveland Utilities by fiscal year.

Fiscal Year	Electric	Water	Sewer
2022	4,750,000	7,000,000	10,000,000
2023	3,500,000	5,500,000	3,500,000
2024	2,500,000	3,500,000	8,000,000
2025	3,500,000	2,000,000	4,500,000
2026	2,000,000	1,500,000	2,500,000
2027	3,000,000	2,000,000	3,750,000
2028	2,000,000	2,000,000	3,500,000
2029	2,000,000	0	2,500,000
2030	2,000,000	1,000,000	2,750,000
2031	2,000,000	1,000,000	2,500,000

These issues will be necessary (projected) to complete the capital projects identified in the long-term capital improvements plan included in the fiscal year 2022 budget.

CLEVELAND UTILITIES

EXISTING DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 06/30/21

	ELECTRIC	WATER	SEWER	TOTAL
2022	1,168,388	2,331,123	2,401,652	5,901,163
2023	1,178,495	2,082,477	2,398,084	5,659,056
2024	1,224,193	1,720,899	2,247,169	5,192,261
2025	1,259,302	1,842,396	2,024,009	5,125,707
2026	922,474	1,903,599	1,995,022	4,821,095
2027	939,731	1,941,307	1,972,435	4,853,473
2028	975,322	1,869,112	1,970,039	4,814,473
2029	809,355	1,397,906	1,765,155	3,972,416
2030	824,946	1,410,854	1,468,204	3,704,004
2031	852,903	1,456,777	1,481,212	3,790,892
2032	588,495	1,354,917	1,479,668	3,423,080
2033	609,086	1,203,093	1,498,413	3,310,592
2034	619,678	1,231,390	1,522,348	3,373,416
2035	455,860	1,116,719	1,543,949	3,116,528
2036	307,043	904,446	1,570,801	2,782,290
2037	270,000	556,609	1,347,928	2,174,537
2038	275,000	472,331	1,318,548	2,065,879
2039	285,000	397,346	404,202	1,086,548
2040	115,000	100,000	157,535.00	372,535.00
2041	120,000	105,000	130,000.00	355,000.00
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
	13,800,271	25,398,301	30,696,373	69,894,945

CLEVELAND UTILITIES

PROJECTED ADD'L DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 6/30/21

	ELECTRIC	WATER	SEWER	TOTAL
2022	125,000	-	125,000	250,000
2023	362,500	350,000	175,000	887,500
2024	537,500	625,000	350,000	1,512,500
2025	662,500	800,000	750,000	2,212,500
2026	837,500	810,000	975,000	2,622,500
2027	937,500	975,000	1,100,000	3,012,500
2028	1,087,500	1,075,000	1,287,500	3,450,000
2029	1,187,500	1,175,000	1,462,500	3,825,000
2030	1,287,500	1,225,000	1,587,500	4,100,000
2031	1,387,500	1,275,000	1,725,000	4,387,500
2032	1,387,500	1,275,000	1,725,000	4,387,500
2033	1,387,500	1,275,000	1,725,000	4,387,500
2034	1,387,500	1,275,000	1,725,000	4,387,500
2035	1,387,500	1,275,000	1,725,000	4,387,500
2036	1,387,500	1,275,000	1,725,000	4,387,500
2037	1,387,500	1,275,000	1,725,000	4,387,500
2038	1,387,500	1,275,000	1,725,000	4,387,500
2039	1,387,500	1,275,000	1,725,000	4,387,500
2040	1,387,500	1,275,000	1,725,000	4,387,500
2041	1,387,500	1,275,000	1,725,000	4,387,500
2042	1,262,500	1,275,000	1,600,000	4,137,500
2043	1,025,000	925,000	1,550,000	3,500,000
2044	850,000	650,000	1,375,000	2,875,000
2045	725,000	475,000	975,000	2,175,000
2046	550,000	375,000	750,000	1,675,000
2047	450,000	300,000	625,000	1,375,000
2048	300,000	200,000	437,500	937,500
2049	200,000	100,000	262,500	562,500
2050	100,000	50,000	137,500	287,500
2051	-	-	-	0
	27,750,000	25,410,000	34,500,000	87,660,000

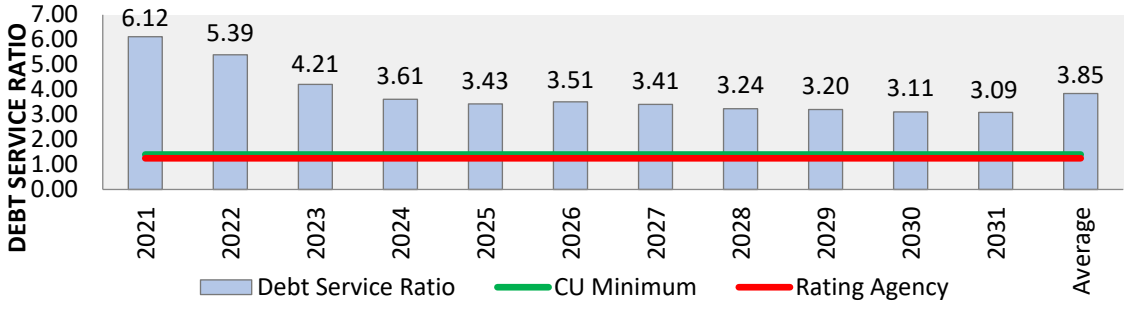
CLEVELAND UTILITIES

TOTAL DEBT (CURRENT & PROJECTED)
PAYMENT SCHEDULE AS OF 06/30/21

	ELECTRIC	WATER	SEWER	TOTAL
2022	1,303,495	2,082,477	2,523,084	5,909,056
2023	1,586,693	2,070,899	2,422,169	6,079,761
2024	1,796,802	2,467,396	2,374,009	6,638,207
2025	1,584,974	2,703,599	2,745,022	7,033,595
2026	1,777,231	2,751,307	2,947,435	7,475,973
2027	1,912,822	2,844,112	3,070,039	7,826,973
2028	1,896,855	2,472,906	3,052,655	7,422,416
2029	2,012,446	2,585,854	2,930,704	7,529,004
2030	2,140,403	2,681,777	3,068,712	7,890,892
2031	1,975,995	2,629,917	3,204,668	7,810,580
2032	1,996,586	2,478,093	3,223,413	7,698,092
2033	2,007,178	2,506,390	3,247,348	7,760,916
2034	1,843,360	2,391,719	3,268,949	7,504,028
2035	1,694,543	2,179,446	3,295,801	7,169,790
2036	1,657,500	1,831,609	3,072,928	6,562,037
2037	1,662,500	1,747,331	3,043,548	6,453,379
2038	1,672,500	1,672,346	2,129,202	5,474,048
2039	1,502,500	1,375,000	1,882,535	4,760,035
2040	1,507,500	1,380,000	1,855,000	4,742,500
2041	1,387,500	1,275,000	1,725,000	4,387,500
2042	1,262,500	1,275,000	1,600,000	4,137,500
2043	1,025,000	925,000	1,550,000	3,500,000
2044	850,000	650,000	1,375,000	2,875,000
2045	725,000	475,000	975,000	2,175,000
2046	550,000	375,000	750,000	1,675,000
2047	450,000	300,000	625,000	1,375,000
2048	300,000	200,000	437,500	937,500
2049	200,000	100,000	262,500	562,500
2050	100,000	50,000	137,500	287,500
	40,381,883	48,477,178	62,794,721	151,653,782

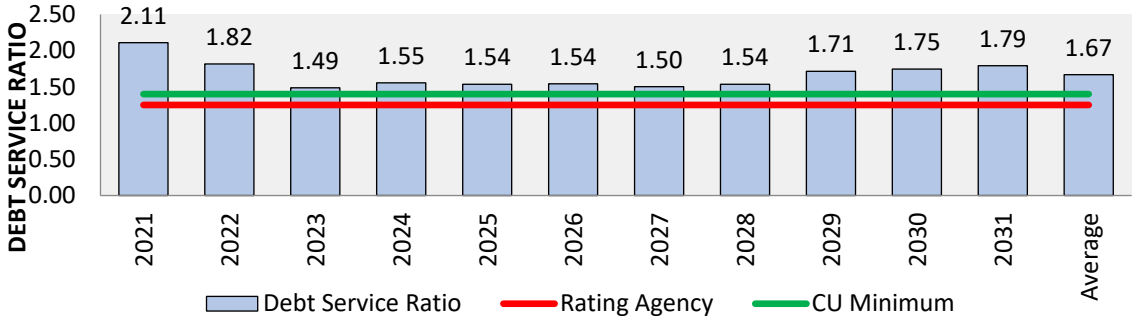
CLEVELAND UTILITIES
ELECTRIC DIVISION

Target Ratios
Rating Agencies
(**1.25**)



CLEVELAND UTILITIES
WATER / WASTEWATER

Target Ratios
Rating Agencies (**1.25**)
CU Minimum (**1.40**)



Capital Improvements Projects

Planning for the financing and acquisition of major capital improvements is the most difficult aspect of municipal budgeting. Capital expenditures include the acquisition, expansion or rehabilitation of city buildings, equipment, land and infrastructure improvements. They also include vehicle and equipment replacement or acquisition. The sources of revenue used to acquire capital assets can be current revenues, fees and charges, general obligation bonds, revenue bonds, capital outlay notes, lease/purchase agreements, federal and state grants, intergovernmental revenues, proceeds from the sale of fixed assets, and net income and depreciation in proprietary funds. The issuance of debt requires additional revenues to pay the increased debt service (principal and interest payments) either from the Debt Service Fund, or from enterprise funds such as Cleveland Utilities' Electric Fund and Water/Wastewater Fund.

Planning capital improvement projects begins at the Fall Planning session which is attended by the City Council, Department Heads, Cleveland Utilities, and City Schools. The council's priorities are established at the end of this planning session. The city's budget planning session is held in late March or early April and proposed capital projects are presented by staff to the City Council. The City Manager submits the proposed capital budget along with a proposed funding plan.

Cleveland Utilities' (CU) capital improvements are financed from their fees and charges within each enterprise fund, and therefore do not require a separate fund. Cleveland Utilities develops a separate Capital Improvements Program with ten years of planned improvements. That document is available from either the City Clerk's Office, or the Office of CU's General Manager. Those projects are not included in this document due to their volume and the fact they do not impact the city's budget in any way.

Capital improvement projects for departments or functions financed by the General Fund are financed in the Capital Improvements Program Fund or the Sales Tax Capital Projects Fund. Since the passage of the ½ cent sales tax increase in 2009, the Sales Tax Capital Projects Fund has provided most of the funding for capital equipment or projects. The Solid Waste Management Fund 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 FY2022

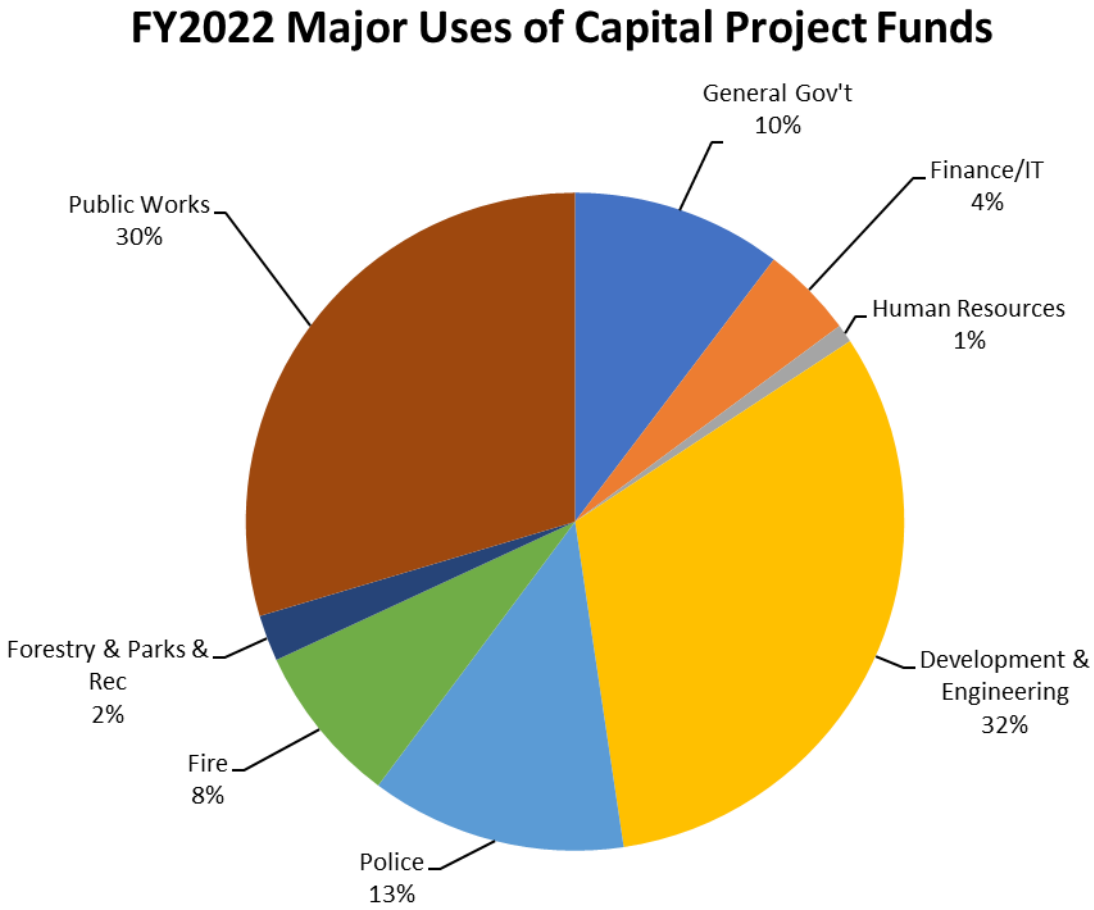
The capital projects funded in FY2022 total $6,686,309. Major capital funds are summarized below.

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 $3,052,550 has been budgeted in FY2022 for city projects and $1,153,000 for school projects.

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

Capital Improvement Program Fund	$1,450,000
State Grants	$2,183,759



FY 2022 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.

Human Resources

ExecuTime $ 60,000

This software will interface with the payroll function of the Human Resource Department. An employee will be able to manage their own time and attendance and use the module for self-service functionalities such as advanced scheduling or updating their personal data.

Finance

Tax Billing & Collection $ 227,000

This module will manage the city's entire tax billing, collection and distribution process. Also, will track delinquent taxes from billing and collection through turning over to the Bradley Co. Chancery Court. This module is tailored to increase operational efficiencies, lower costs, and minimize risks.

Information Technology

Network Upgrades $ 50,000

This funding is to be used to upgrade our network backbone from 1GB to 10GB making the city's network faster.

Police Department $ 540,000

With the State's Appropriation Grant and a transfer from the city's general fund, the city plans to assist the police department with updated body camera equipment and new radios.

Fire Department $ 78,000

A transfer from the general fund will assist the fire department with the purchase of radios.

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.

Parker Street $ 150,851

This additional funding will assist the with the Parker Street Sidewalk/Curb Project between 22nd and 25th Streets.

Sales Tax Capital Projects Fund

Public Safety

Police – Patrol Cars $ 300,000

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

Fire Apparatus Replacement Program $ 300,000

This program will assist in providing new equipment and transportation needs for medical and rescue incidents.

Fire SCBA Equipment $ 150,000

To phase in over a 3-year period the replacement cost of new Self-Contained Breathing Apparatus (SCBA) Equipment for the fire department.

General Government

Cleveland State Community College Contribution $ 90,000
3rd 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

Greenway Phase 6	$	2,131,934

This funding will complete the greenway extension f rom Willow Street to the southern terminus at Inman Street to create a trailhead and parking lot. It will be a combination of State Grant and the city's Sales Tax Fund.

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		65,000
Peerless Road Extension		250,000
	$	1,315,000

The annual street 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. The Peerless Road Extension needs additional funds to complete phase II of the connector road to Mouse Creek to help alleviate traffic congestion.

Public Works Equipment

Midsize Excavator	$	150,000

This funding will be used to purchase a midsize excavator in the public works department, this will replace an older excavator that had increased maintenance costs.

Forestry & Landscaping

Ventrac HQ680 Tough Cut Mower	$	27,050

This funding will assist this department with the purchase of a new Ventrac mower.

Parks & Recreation

Avery Johnson Park	$	125,000

This funding will complete the final phase of the new recreational park being built to include a multi-purpose field, pavilion and dog park in honor of Vice Mayor Avery Johnson.

Capital Improvement Program Fund

Programs, Services, and Functions:

This fund accounts for the major capital improvement projects of the City not funded by notes or bonds. Capital projects for Cleveland Utilities, City Schools, and the Library are funded either within their individual fund or the note or bond fund used to finance the capital project.

This fund will receive $1,450,000 in a transfer from the General Fund to cover various projects and capital items that were discussed during the budget retreat held in early spring.

Goals and Objectives:

- Prioritize the necessary capital improvements in a planned, systematic fashion.
- Assure City Council and management staff review at least annually the City's ability or inability to finance those major capital improvements deemed necessary to continue to provide highest quality municipal services.
- Assure the City Council's priorities for improvements are budgeted and acquired.

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SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
REVENUES					
GRANTS	$2,095,527	$0	$0	$2,183,759	0.0%
INTEREST INCOME	$84,077	$0	$0	$0	0.0%
ASSET DISPOSAL	$0	$0	$0	$0	0.0%
TRANSFERS	$1,087,497	$1,450,000	$1,568,600	$1,450,000	-7.6%
NOTE PROCEEDS	$705,731	$0	$1,370,178	$0	-100.0%
INTERGOVERNMENTAL	$50,000	$0	$10,265,861	$0	0.0%
MISCELLANEOUS	$141,025	$0	$194,124	$0	-100.0%
Total Revenues	$4,163,857	$1,450,000	$13,398,763	$3,633,759	-72.9%
EXPENDITURES					
GENERAL GOVERNMENT	$20,292	$950,000	$2,312,419	$600,000	-74.1%
ADMINISTRATION & FINANCE/CODES	$0	$0	$629,471	$227,000	-63.9%
HUMAN RESOURCES	$0	$0	$0	$60,000	100.0%
DEVELOPMENT & ENGINEERING	$38,885	$0	$326,856	$1,670,908	411.2%
CITY-WIDE COMPUTER INFO SYS	$605,186	$0	$0	$50,000	100.0%
POLICE DEPARTMENT	$48,447	$0	$550,242	$540,000	-1.9%
FIRE DEPARTMENT	$26,000	$0	$18,458	$78,000	17.1%
PUBLIC WORKS - OPERATIONS	$2,624,619	$400,000	$12,030,659	$407,851	-96.6%
PUBLIC WORKS - STATE STREET AID	$0	$0	$0	$0	0.0%
FLEET MANAGEMENT	$0	$0	$0	$0	0.0%
ANIMAL SHELTER	$8,782	$0	$38,790	$0	-100.0%
PARKS & RECREATIONS	$487,829	$100,000	$527,806	$0	-100.0%
EDUCATION	$844,599	$0	$402,535	$0	-100.0%
ISSUANCE COSTS	$0	$0	$0	$0	0.0%
TRANSFERS	$0	$0	$0	$0	0.0%
REGIONAL JETPORT	$159,040	$0	$1,260,715	$0	-100.0%
CDBG	$0	$0	$0	$0	0.0%
Total Expenditures	$4,863,679	$1,450,000	$18,097,951	$3,633,759	-79.9%
NET INCOME	**-$699,822**	**$0**	**-$4,699,188**	**$0**	-100.0%
BEGINNING FUND BALANCE	**$6,421,042**	**$5,721,220**	**$5,721,220**	**$1,022,032**	-82.1%
ENDING FUND BALANCE	**$5,721,220**	**$5,721,220**	**$1,022,032**	**$1,022,032**	0.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Capital Improvements				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
322	Capital Improvements								
3C	Intergovernmental								
322	32279		Cares 4	.00	-69,000.00	.00	.00	.00	.00
322	33430		StGeog25th	.00	-167,031.00	.00	.00	.00	.00
322	33431		St20thTass	.00	-216,160.00	.00	.00	.00	.00
322	33432		St ModlAcc	.00	-818,777.00	.00	.00	.00	.00
322	33433		St25thPeer	.00	-224,908.00	.00	.00	.00	.00
322	33435		StBarnBrid	.00	-270,588.00	.00	.00	.00	.00
322	33436		StGautImpr	.00	-7,039.00	.00	.00	.00	.00
322	33440		StCentAve	.00	-867,304.00	.00	.00	.00	.00
322	33442		St17th20th	.00	-2,830,555.00	.00	.00	.00	.00
322	33443		StOcGrnway	.00	-120,003.00	.00	.00	.00	.00
322	33444		StAdkisson	.00	-1,086,144.00	.00	.00	.00	.00
322	33452		StRdPhaIII	.00	-117,850.00	.00	.00	.00	.00
322	33453		St-Appro	.00	-1,000,000.00	.00	-1,025,703.00	-512,851.00	-512,851.00
322	33454		Covid-MPO	.00	-387,085.00	.00	.00	.00	.00
322	33471		JetLanEase	.00	-10,950.00	.00	.00	.00	.00
322	33475		JetNPDCont	.00	-910,758.00	.00	.00	.00	.00
322	33496		St LIC	.00	-781,784.00	.00	.00	.00	.00
322	33506		Grnway VI	.00	.00	.00	.00	-1,670,908.00	-1,670,908.00
322	36999		LIC-BradCo	.00	-200,000.00	.00	.00	.00	.00
45954	RUNWAY EXTENSION								
322	33470	45954	JetRunExCo	.00	-164,853.00	.00	.00	.00	.00
45955	NORTH DEVELOPMENT								
322	33474	45955	JetNPDDes	.00	-15,072.00	.00	.00	.00	.00
TOTAL Intergovernmental				.00	-10,265,861.00	.00	-1,025,703.00	-2,183,759.00	-2,183,759.00
3G	Miscellaneous								
322	36938		TMLVehicle	.00	-39,573.00	.00	.00	.00	.00
322	36997		SundIncome	.00	-154,551.10	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Capital Improvements			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
TOTAL Miscellaneous			.00	-194,124.10	.00	.00	.00	.00
5D	Other Sources (Uses)							
322	36810	TransGF	.00	-1,568,600.00	-965,000.00	-1,450,000.00	-1,450,000.00	-1,450,000.00
322	36931	NP-Radios	.00	-466,457.20	.00	.00	.00	.00
322	36934	NP-TMBF	.00	-500,000.00	.00	.00	.00	.00
322	36935	NP-Jet Hgr	.00	-403,721.00	.00	.00	.00	.00
TOTAL Other Sources (Uses)			.00	-2,938,778.20	-965,000.00	-1,450,000.00	-1,450,000.00	-1,450,000.00
TOTAL Capital Improvements			.00	-13,398,763.30	-965,000.00	-2,475,703.00	-3,633,759.00	-3,633,759.00
TOTAL Capital Improvements			.00	-13,398,763.30	-965,000.00	-2,475,703.00	-3,633,759.00	-3,633,759.00
		TOTAL REVENUE	.00	-13,398,763.30	-965,000.00	-2,475,703.00	-3,633,759.00	-3,633,759.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-13,398,763.30	-965,000.00	-2,475,703.00	-3,633,759.00	-3,633,759.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Capital Improvements			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
322110	CIP-Legislative and Judicial							
5C	Capital							
322110	99210	CapProj	.00	81,091.00	.00	.00	.00	.00
322110	99240	Downtown	.00	2,231,328.00	600,000.00	600,000.00	600,000.00	600,000.00
TOTAL Capital			.00	2,312,419.00	600,000.00	600,000.00	600,000.00	600,000.00
TOTAL CIP-Legislative and Ju			.00	2,312,419.00	600,000.00	600,000.00	600,000.00	600,000.00
322120	CIP-Administration							
5C	Capital							
322120	99280	Vehicle	.00	13,741.00	.00	.00	.00	.00
TOTAL Capital			.00	13,741.00	.00	.00	.00	.00
TOTAL CIP-Administration			.00	13,741.00	.00	.00	.00	.00
322130	CIP-Human Resources							
5C	Capital							
322130	99510	Software	.00	.00	.00	60,000.00	60,000.00	60,000.00
TOTAL Capital			.00	.00	.00	60,000.00	60,000.00	60,000.00
TOTAL CIP-Human Resources			.00	.00	.00	60,000.00	60,000.00	60,000.00
322140	CIP-Finance							
5C	Capital							
322140	99210	CapProj	.00	613,200.00	.00	227,000.00	227,000.00	227,000.00
322140	99470	Equip	.00	2,530.00	.00	.00	.00	.00
TOTAL Capital			.00	615,730.00	.00	227,000.00	227,000.00	227,000.00
TOTAL CIP-Finance			.00	615,730.00	.00	227,000.00	227,000.00	227,000.00
322150	CIP-Information Technology							
5C	Capital							

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Capital Improvements			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
322150	99500	Hardware	.00	.00	.00	50,000.00	50,000.00	50,000.00
TOTAL Capital			.00	.00	.00	50,000.00	50,000.00	50,000.00
TOTAL CIP-Information Techno			.00	.00	.00	50,000.00	50,000.00	50,000.00
322200	CIP-Devel and Engin							
5C	Capital							
322200	99210	CapProj	.00	73,922.00	.00	.00	.00	.00
322200	99250	Infrastr	.00	252,934.00	.00	.00	.00	.00
20935	GREENWAY PHASE 6							
322200	99210	20935 CapProj	.00	.00	.00	.00	1,670,908.00	1,670,908.00
TOTAL Capital			.00	326,856.00	.00	.00	1,670,908.00	1,670,908.00
TOTAL CIP-Devel and Engin			.00	326,856.00	.00	.00	1,670,908.00	1,670,908.00
322300	CIP-Police							
5C	Capital							
322300	99280	Vehicle	.00	83,785.00	.00	.00	.00	.00
322300	99470	BodyCamera	.00	.00	.00	70,000.00	70,000.00	70,000.00
322300	99540	Radios	.00	466,457.20	.00	470,000.00	470,000.00	470,000.00
TOTAL Capital			.00	550,242.20	.00	540,000.00	540,000.00	540,000.00
TOTAL CIP-Police			.00	550,242.20	.00	540,000.00	540,000.00	540,000.00
322341	CIP-Animal Shelter							
5C	Capital							
322341	99210	CapProj	.00	38,790.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Capital Improvements			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
TOTAL Capital			.00	38,790.00	.00	.00	.00	.00
TOTAL CIP-Animal Shelter			.00	38,790.00	.00	.00	.00	.00
322350 CIP-Fire								
5C Capital								
322350	99420	Apparatus	.00	18,458.00	.00	.00	.00	.00
322350	99470	EquRadios	.00	.00	.00	78,000.00	78,000.00	78,000.00
322350	99540	SCBA	.00	.00	.00	470,000.00	.00	.00
TOTAL Capital			.00	18,458.00	.00	548,000.00	78,000.00	78,000.00
TOTAL CIP-Fire			.00	18,458.00	.00	548,000.00	78,000.00	78,000.00
322400 CIP-Public Works								
5C Capital								
322400	99210	CapProj	.00	9,929.00	.00	.00	.00	.00
322400	99220	TranProj	.00	6,082.00	.00	.00	.00	.00
322400	99270	Paving	.00	622,369.10	300,000.00	300,000.00	300,000.00	300,000.00
322400	99370	Sidewalk	.00	260,000.00	65,000.00	65,000.00	65,000.00	65,000.00
40933 25TH & PEERLESS INTERSECTION								
322400	99220	40933 TranProj	.00	327,531.00	.00	.00	.00	.00
40949 ADKISSON DRIVE								
322400	99220	40949 TranProj	.00	1,152,346.00	.00	.00	.00	.00
40957 MULTI-MODAL ACCESS								
322400	99220	40957 TranProj	.00	1,411,419.00	.00	.00	.00	.00
40960 TAYLOR SPRINGS								
322400	99210	40960 CapProj	.00	7,500.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Capital Improvements				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
40966	LIC								
322400	99220	40966	TranProj	.00	1,434,057.00	.00	.00	.00	.00
40969	MOUSE CREEK INTERSECTION								
322400	99220	40969	TranProj	.00	926,000.00	.00	.00	.00	.00
40970	PAUL HUFF PEERLESS INTERSECT								
322400	99220	40970	TranProj	.00	300,000.00	.00	.00	.00	.00
40977	ROADSCAPES 3								
322400	99220	40977	TranProj	.00	147,300.00	.00	.00	.00	.00
40982	25TH & GEORGETOWN								
322400	99220	40982	TranProj	.00	52,628.00	.00	.00	.00	.00
40983	20TH & TASSO								
322400	99220	40983	TranProj	.00	251,360.00	.00	.00	.00	.00
40985	CENTRAL AVE								
322400	99220	40985	TranProj	.00	893,495.00	.00	.00	.00	.00
40987	17TH & 20TH SIDEWALKS								
322400	99220	40987	TranProj	.00	3,597,055.00	.00	.00	.00	.00
40988	OCOEE CROSSING GREENWAY								
322400	99220	40988	TranProj	.00	142,275.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Capital Improvements	2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
40990 BARNEY LANE						
322400 99220 40990 TranProj	.00	280,864.00	.00	.00	.00	.00
40991 GAUT STREET						
322400 99220 40991 TranProj	.00	8,449.00	.00	.00	.00	.00
40995 PARKER STREET SIDEWALK						
322400 99220 40995 TranProj	.00	200,000.00	.00	.00	42,851.00	42,851.00
TOTAL Capital	.00	12,030,659.10	365,000.00	365,000.00	407,851.00	407,851.00
TOTAL CIP-Public Works	.00	12,030,659.10	365,000.00	365,000.00	407,851.00	407,851.00
322450 CIP-Regional Jetport						
5C Capital						
322450 99210 CapProj	.00	69,000.00	.00	.00	.00	.00
45934 NORTH PROPERTY - DESIGN						
322450 99210 45934 CapProj	.00	16,746.00	.00	.00	.00	.00
45940 LAND EASEMENT						
322450 99210 45940 CapProj	.00	6,000.00	.00	.00	.00	.00
45954 RUNWAY EXTENSION						
322450 99210 45954 CapProj	.00	155,276.00	.00	.00	.00	.00
45955 NORTH DEVELOPMENT						
322450 99210 45955 CapProj	.00	1,013,693.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Capital Improvements	2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
TOTAL Capital	.00	1,260,715.00	.00	.00	.00	.00
TOTAL CIP-Regional Jetport	.00	1,260,715.00	.00	.00	.00	.00
322500 CIP-Parks and Recreation						
5C Capital						
322500 99210 CapProj	.00	24,212.00	.00	.00	.00	.00
322500 99330 Improv	.00	293,761.00	.00	.00	.00	.00
64933 AVERY JOHNSON PARK						
322500 99210 64933 CapProj	.00	101,451.00	.00	.00	.00	.00
99850 Candies Creek Greenway						
322500 99210 99850 CapProj	.00	108,382.00	.00	.00	.00	.00
TOTAL Capital	.00	527,806.00	.00	.00	.00	.00
TOTAL CIP-Parks and Recreati	.00	527,806.00	.00	.00	.00	.00
322600 CIP-Education						
5C Capital						
322600 99330 Improv	.00	402,535.00	.00	.00	.00	.00
TOTAL Capital	.00	402,535.00	.00	.00	.00	.00
TOTAL CIP-Education	.00	402,535.00	.00	.00	.00	.00
TOTAL Capital Improvements	.00	18,097,951.30	965,000.00	2,390,000.00	3,633,759.00	3,633,759.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	18,097,951.30	965,000.00	2,390,000.00	3,633,759.00	3,633,759.00
GRAND TOTAL	.00	18,097,951.30	965,000.00	2,390,000.00	3,633,759.00	3,633,759.00

** END OF REPORT - Generated by Kristi Powers **

Schools Capital Improvement Program Fund

Programs, Services, and Functions:

This fund is used to account for the city school capital projects funded from the issuance of Bradley County General Obligation Bonds for the PIE Center.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$0	$0	$5,803,078	$0	-100.0%
Personnel	$0	$0	$0	$0	0.0%
Operating	$0	$0	$0	$0	0.0%
Capital Outlay & Debt Service	$0	$0	$5,803,078	$0	0.0%
Transfer to General Fund	$0	$0	$0	$0	0.0%
Total Expenditures	$0	$0	$5,803,078	$0	-100.0%
NET INCOME	**$0**	**$0**	**$0**	**$0**	0.0%
BEGINNING FUND BALANCE	**$0**	**$0**	**$0**	**$0**	0.0%
ENDING FUND BALANCE	**$0**	**$0**	**$0**	**$0**	0.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Schools-Capital Impro Projects			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
324 Schools-Capital Impro Projects								
3C Intergovernmental								
324	36920	BondSchols	.00	-5,520,027.00	.00	.00	.00	.00
TOTAL Intergovernmental			.00	-5,520,027.00	.00	.00	.00	.00
3F Interest								
324	36110	Int-Gen	.00	-2,028.00	.00	.00	.00	.00
TOTAL Interest			.00	-2,028.00	.00	.00	.00	.00
3G Miscellaneous								
324	36310	Land-Schol	.00	-272,347.00	.00	.00	.00	.00
324	36990	Misc Rev	.00	-9,410.00	.00	.00	.00	.00
TOTAL Miscellaneous			.00	-281,757.00	.00	.00	.00	.00
TOTAL Schools-Capital Impro			.00	-5,803,812.00	.00	.00	.00	.00
TOTAL Schools-Capital Impro			.00	-5,803,812.00	.00	.00	.00	.00
		TOTAL REVENUE	.00	-5,803,812.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-5,803,812.00	.00	.00	.00	.00

** END OF REPORT - Generated by Kristi Powers **

Sales Tax Capital Projects Fund

Programs, Services, and Functions:

This fund is used to account for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. In May 2009, Bradley County voters approved a similar referendum making the tax increase county-wide. The proceeds received by the City and City Schools are restricted for Capital projects of each entity. In November 2012, the appeals court rendered their decision regarding the sales tax issue with Bradley County. In the decision, the city was successful with the effective date of the county's tax being July 1, 2010 and received $1,422,683.58 from Bradley County. The county was successful in keeping the 45-year contract in place for the 1967 agreement, the 1972 amendment and the 1982 sales tax increase. Chancellor Bryant had already ruled that the 2009 tax would be situs based, which added approximately $500,000 to the Sales Tax Fund annually.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
REVENUES					
LOCAL SALES TAX	$3,322,753	$3,075,000	$3,175,702	$3,350,000	5.5%
SCHOOLS 1/2 CENT SALES TAX	$1,133,558	$1,000,000	$1,000,000	$1,150,000	15.0%
INTEREST	$44,670	$10,000	$10,000	$5,000	-50.0%
INTEREST-SCHOOLS SINKING FUND	$40,707	$3,000	$3,000	$3,000	0.0%
Total Revenues	$4,541,688	$4,088,000	$4,188,702	$4,508,000	7.6%
EXPENDITURES					
DEVELOPMENT & ENGINEERING	$0	$50,000	$314,000	$461,500	47.0%
GENERAL GOVERNMENT	$80,000	$80,000	$209,403	$90,000	-57.0%
CITY-WIDE COMPUTER INFO SYS	$0	$26,000	$105,393	$26,000	-75.3%
POLICE DEPARTMENT	$257,952	$300,000	$327,048	$300,000	-8.3%
FIRE DEPARTMENT	$670,180	$300,000	$508,275	$450,000	-11.5%
PUBLIC WORKS	$1,677,354	$1,892,000	$4,378,325	$1,600,050	-63.5%
PARKS & RECREATIONS	$9,666	$120,000	$391,660	$125,000	-68.1%
JETPORT	$0	$45,000	$74,208	$0	-100.0%
CITY SCHOOLS	$1,239,091	$1,003,000	$1,193,943	$1,153,000	-3.4%
Total Expenditures	$3,934,243	$3,816,000	$7,502,255	$4,205,550	-43.9%
NET INCOME	**$607,445**	**$272,000**	**-$3,313,553**	**$302,450**	-109.1%
BEGINNING FUND BALANCE	**$3,738,529**	**$4,345,974**	**$4,345,974**	**$1,032,421**	-76.2%
ENDING FUND BALANCE	**$4,345,974**	**$4,617,974**	**$1,032,421**	**$1,334,871**	29.3%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Schools-Capital Impro Projects			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
324600	Schools-CIP							
5C	Capital							
324600	99210	CapProj	.00	4,553,812.00	.00	.00	.00	.00
324600	99310	Land	.00	350,000.00	.00	.00	.00	.00
324600	99330	Improv	.00	700,000.00	.00	.00	.00	.00
324600	99470	Equip	.00	200,000.00	.00	.00	.00	.00
TOTAL Capital			.00	5,803,812.00	.00	.00	.00	.00
TOTAL Schools-CIP			.00	5,803,812.00	.00	.00	.00	.00
TOTAL Schools-Capital Impro			.00	5,803,812.00	.00	.00	.00	.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	5,803,812.00	.00	.00	.00	.00
		GRAND TOTAL	.00	5,803,812.00	.00	.00	.00	.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Sales Tax Capital Proj			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
315	Sales Tax Capital Proj							
3A	Taxes							
315	31620	Citys ST	.00	-3,175,702.00	-3,350,000.00	-3,350,000.00	-3,350,000.00	-3,350,000.00
315	31630	Schols ST	.00	-1,000,000.00	-1,150,000.00	-1,150,000.00	-1,150,000.00	-1,150,000.00
TOTAL Taxes			.00	-4,175,702.00	-4,500,000.00	-4,500,000.00	-4,500,000.00	-4,500,000.00
3F	Interest							
315	36110	Int-Gen	.00	-10,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
315	36130	Int-ShSink	.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
TOTAL Interest			.00	-13,000.00	-8,000.00	-8,000.00	-8,000.00	-8,000.00
TOTAL Sales Tax Capital Proj			.00	-4,188,702.00	-4,508,000.00	-4,508,000.00	-4,508,000.00	-4,508,000.00
TOTAL Sales Tax Capital Proj			.00	-4,188,702.00	-4,508,000.00	-4,508,000.00	-4,508,000.00	-4,508,000.00
		TOTAL REVENUE	.00	-4,188,702.00	-4,508,000.00	-4,508,000.00	-4,508,000.00	-4,508,000.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-4,188,702.00	-4,508,000.00	-4,508,000.00	-4,508,000.00	-4,508,000.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Sales Tax Capital Proj				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
315110	ST-Legislative and Judicial								
5C	Capital								
315110	99210		CapProj	.00	50,000.00	.00	.00	.00	.00
315110	99280		Vehicle	.00	40,000.00	.00	.00	.00	.00
10948	DOWNTOWN REDEVELOPMENT								
315110	99210	10948	CapProj	.00	39,403.00	.00	.00	.00	.00
10949	CLEVELAND STATE								
315110	99210	10949	CapProj	.00	80,000.00	90,000.00	90,000.00	90,000.00	90,000.00
TOTAL Capital				.00	209,403.00	90,000.00	90,000.00	90,000.00	90,000.00
TOTAL ST-Legislative and Jud				.00	209,403.00	90,000.00	90,000.00	90,000.00	90,000.00
315150	ST-Information Technology								
5C	Capital								
315150	99560		GIS	.00	105,393.00	26,000.00	26,000.00	26,000.00	26,000.00
TOTAL Capital				.00	105,393.00	26,000.00	26,000.00	26,000.00	26,000.00
TOTAL ST-Information Technol				.00	105,393.00	26,000.00	26,000.00	26,000.00	26,000.00
315200	ST-Development and Eng								
5C	Capital								
315200	99210		CapProj	.00	24,000.00	.00	.00	.00	.00
10934	CMAQ PARK & RIDE								
315200	99220	10934	TranProj	.00	240,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Sales Tax Capital Proj			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
20935 GREENWAY PHASE 6								
315200	99210 20935	CapProj	.00	50,000.00	411,050.00	.00	461,500.00	461,500.00
TOTAL Capital			.00	314,000.00	411,050.00	.00	461,500.00	461,500.00
TOTAL ST-Development and Eng			.00	314,000.00	411,050.00	.00	461,500.00	461,500.00
315300 ST-Police								
5C Capital								
315300	99280	Vehicle	.00	327,048.00	300,000.00	300,000.00	300,000.00	300,000.00
TOTAL Capital			.00	327,048.00	300,000.00	300,000.00	300,000.00	300,000.00
TOTAL ST-Police			.00	327,048.00	300,000.00	300,000.00	300,000.00	300,000.00
315350 ST-Fire								
5C Capital								
315350	99420	Apparatus	.00	508,275.00	300,000.00	300,000.00	300,000.00	300,000.00
315350	99540	EquipRepl	.00	.00	.00	.00	150,000.00	150,000.00
TOTAL Capital			.00	508,275.00	300,000.00	300,000.00	450,000.00	450,000.00
TOTAL ST-Fire			.00	508,275.00	300,000.00	300,000.00	450,000.00	450,000.00
315400 ST-Public Works								
5C Capital								
315400	99210	CapProj	.00	.00	27,050.00	27,050.00	27,050.00	27,050.00
315400	99220	TranProj	.00	275,308.00	.00	.00	.00	.00
315400	99270	Paving	.00	1,001,416.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
315400	99280	Vehicle	.00	99,243.68	.00	.00	.00	.00
315400	99370	Sidewalk	.00	144,573.00	65,000.00	65,000.00	65,000.00	65,000.00
315400	99540	EquipRepl	.00	315,151.00	150,000.00	150,000.00	150,000.00	150,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Sales Tax Capital Proj			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
10981	INDIAN HILLS							
315400	99220	10981 TranProj	.00	300,000.00	.00	.00	.00	.00
40957	MULTI-MODAL ACCESS							
315400	99220	40957 TranProj	.00	36,508.00	.00	.00	.00	.00
40960	TAYLOR SPRINGS							
315400	99210	40960 CapProj	.00	73,566.00	.00	.00	.00	.00
40963	KILE LANE							
315400	99220	40963 TranProj	.00	150,000.00	.00	.00	.00	.00
40966	LIC							
315400	99220	40966 TranProj	.00	1,156,145.00	.00	.00	.00	.00
40967	PEERLESS EXTENSION							
315400	99220	40967 TranProj	.00	326,978.00	.00	.00	250,000.00	250,000.00
40977	ROADSCAPES 3							
315400	99220	40977 TranProj	.00	29,531.00	.00	.00	.00	.00
40982	25TH & GEORGETOWN							
315400	99220	40982 TranProj	.00	13,688.00	.00	.00	.00	.00
40983	20TH & TASSO							
315400	99220	40983 TranProj	.00	16,210.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Sales Tax Capital Proj				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
40985	CENTRAL AVE								
315400	99220	40985	TranProj	.00	164,203.00	.00	.00	.00	.00
40987	17TH & 20TH SIDEWALKS								
315400	99220	40987	TranProj	.00	275,804.00	.00	.00	.00	.00
40995	PARKER STREET SIDEWALK								
315400	99220	40995	TranProj	.00	.00	.00	.00	108,000.00	108,000.00
TOTAL Capital				.00	4,378,324.68	1,242,050.00	1,242,050.00	1,600,050.00	1,600,050.00
TOTAL ST-Public Works				.00	4,378,324.68	1,242,050.00	1,242,050.00	1,600,050.00	1,600,050.00
315450	ST-Regional Jetport								
5C	Capital								
315450	99210		CapProj	.00	45,000.00	.00	.00	.00	.00
315450	99230		MitDrain	.00	22,850.00	.00	.00	.00	.00
315450	99540		EquipRepl	.00	6,358.00	.00	.00	.00	.00
TOTAL Capital				.00	74,208.00	.00	.00	.00	.00
TOTAL ST-Regional Jetport				.00	74,208.00	.00	.00	.00	.00
315500	ST-Parks and Recreation								
5C	Capital								
315500	99320		Bldg	.00	13,838.00	.00	.00	.00	.00
315500	99330		Improv	.00	100,000.00	.00	.00	.00	.00
315500	99540		EquipRepl	.00	176,384.00	.00	.00	.00	.00
50935	GREENWAY WILLOW ST EXT								
315500	99220	50935	TranProj	.00	29,438.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Sales Tax Capital Proj			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
64933 AVERY JOHNSON PARK								
315500	99210	64933 CapProj	.00	72,000.00	.00	.00	125,000.00	125,000.00
TOTAL Capital			.00	391,660.00	.00	.00	125,000.00	125,000.00
TOTAL ST-Parks and Recreatio			.00	391,660.00	.00	.00	125,000.00	125,000.00
315600 ST-Education								
5B Operating								
315600	56500	P-QSCB	.00	260,000.00	259,578.00	259,578.00	259,578.00	259,578.00
315600	56510	P-Arnold	.00	82,000.00	60,000.00	60,000.00	60,000.00	60,000.00
315600	56520	P-ESG	.00	256,355.00	135,000.00	135,000.00	135,000.00	135,000.00
315600	56740	I QSCB	.00	63,100.00	63,024.00	63,024.00	63,024.00	63,024.00
315600	56750	I Arnold	.00	23,835.00	41,500.00	41,500.00	41,500.00	41,500.00
315600	56760	I ESG	.00	.00	122,325.00	122,325.00	122,325.00	122,325.00
315600	56910	AdminFees	.00	4,160.00	4,160.00	4,160.00	4,160.00	4,160.00
TOTAL Operating			.00	689,450.00	685,587.00	685,587.00	685,587.00	685,587.00
5C Capital								
315600	99210	CapProj	.00	504,493.00	467,413.00	467,413.00	467,413.00	467,413.00
TOTAL Capital			.00	504,493.00	467,413.00	467,413.00	467,413.00	467,413.00
TOTAL ST-Education			.00	1,193,943.00	1,153,000.00	1,153,000.00	1,153,000.00	1,153,000.00
TOTAL Sales Tax Capital Proj			.00	7,502,254.68	3,522,100.00	3,111,050.00	4,205,550.00	4,205,550.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	7,502,254.68	3,522,100.00	3,111,050.00	4,205,550.00	4,205,550.00
		GRAND TOTAL	.00	7,502,254.68	3,522,100.00	3,111,050.00	4,205,550.00	4,205,550.00

** END OF REPORT - Generated by Kristi Powers **

Tennessee Housing Development Agency Home Grant Fund

Programs, Services, and Functions:

This fund is used to account for grants received from the Tennessee Housing Development Agency for housing rehabilitation in the community.

The city received initially a $375,000 grant and during FY 2020 received an additional amendment for $341,493 that required no match by the city.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$292,420	$0	$252,942	$0	-100.0%
Personnel	$0	$0	$0	$0	0.0%
Operating	$292,420	$0	$252,942	$0	-100.0%
Capital Outlay & Debt Service	$0	$0	$0	$0	0.0%
Transfer to General Fund	$0	$0	$0	$0	0.0%
Total Expenditures	$292,420	$0	$252,942	$0	-100.0%
NET INCOME	**$0**	**$0**	**$0**	**$0**	0.0%
BEGINNING FUND BALANCE	**$0**	**$0**	**$0**	**$0**	0.0%
ENDING FUND BALANCE	**$0**	**$0**	**$0**	**$0**	0.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

THDA Home Grant			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
317	THDA Home Grant							
3C	Intergovernmental							
317	33110	Home Prog	.00	-252,941.55	.00	.00	.00	.00
TOTAL Intergovernmental			.00	-252,941.55	.00	.00	.00	.00
TOTAL THDA Home Grant			.00	-252,941.55	.00	.00	.00	.00
TOTAL THDA Home Grant			.00	-252,941.55	.00	.00	.00	.00
		TOTAL REVENUE	.00	-252,941.55	.00	.00	.00	.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-252,941.55	.00	.00	.00	.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

THDA Home Grant			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
317200	THDA-Home Grant							
5B	Operating							
317200	55910	AdminCosts	.00	15,094.55	.00	.00	.00	.00
317200	55980	ProgramDev	.00	237,847.00	.00	.00	.00	.00
TOTAL Operating			.00	252,941.55	.00	.00	.00	.00
TOTAL THDA-Home Grant			.00	252,941.55	.00	.00	.00	.00
TOTAL THDA Home Grant			.00	252,941.55	.00	.00	.00	.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	252,941.55	.00	.00	.00	.00
		GRAND TOTAL	.00	252,941.55	.00	.00	.00	.00

** END OF REPORT - Generated by Kristi Powers **

Blythe Sidewalks Diabetes Initiative Grant Fund

Programs, Services, and Functions:

This fund is used to account for grants received from the State of Tennessee Department of Heath for construction of a pedestrian walkway on Chippewa Ave., at 11th Street and continuing to 20th Street. This project will include amenities such as lighting, trees, and crosswalks.

The city will receive $450,000 total for the project with $150,000 to be spent each year for a period of three years. This grant requires no match by the city.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$150,000	$0	$150,000	$150,000	0.0%
Personnel	$0	$0	$0	$0	0.0%
Operating	$150,000	$0	$150,000	$150,000	0.0%
Capital Outlay & Debt Service	$0	$0	$0	$0	0.0%
Transfer to General Fund	$0	$0	$0	$0	0.0%
Total Expenditures	$150,000	$0	$150,000	$150,000	0.0%
NET INCOME	**$0**	**$0**	**$0**	**$0**	0.0%
BEGINNING FUND BALANCE	**$0**	**$0**	**$0**	**$0**	0.0%
ENDING FUND BALANCE	**$0**	**$0**	**$0**	**$0**	0.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Blythe Diabetes Initiative			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
319	Blythe Diabetic Initiative							
3C	Intergovernmental							
319	33493	St Dia/Bly	.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00
TOTAL Intergovernmental			.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00
TOTAL Blythe Diabetic Initia			.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00
TOTAL Blythe Diabetes Initia			.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00
		TOTAL REVENUE	.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

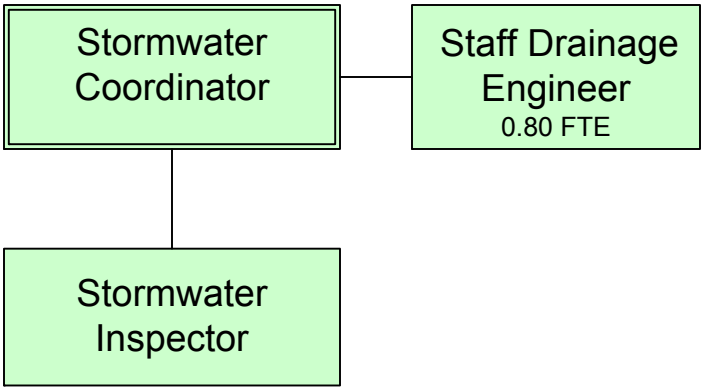
PROJECTION: 22901 FY2022 CAPITAL BUDGET FOR PERIOD 99

Blythe Diabetes Initiative			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
TOTAL Operating			.00	.00	.00	.00	.00	.00
5C	Capital							
319200	99210	CapProj	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
TOTAL Capital			.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
TOTAL Blythe Diabetes Initia			.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
TOTAL Blythe Diabetes Initia			.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
		GRAND TOTAL	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00

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STORMWATER MANAGEMENT

Stormwater Management



Stormwater Management Fund

Programs, Services, and Functions:

The Stormwater Management Fund was established in FY2003 to implement mandated stormwater quality functions of the National Pollutant Discharge Elimination System (NPDES) MS4 Phase II. The primary function of the fund is to satisfy components of the MS4 Phase II Stormwater Clean Water Act, with a secondary function of addressing water quantity problems, such as flooding and minor drainage improvements.

In July, 2015, the Stormwater Management Fund was accounted for as an Enterprise Fund as it began assessing a stormwater utility fee which is used 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.

The City's stormwater program is guided by the NPDES permit, National Pollutant Discharge Elimination System, submitted by the City to the Tennessee Department of Environment and Conservation, TDEC.

The City's MS4 Phase II program has entered the third phase of the NPDES permit. As prescribed by Cleveland's NPDES permit, the program is a phase-in approach and was fully operational by February 2008. In keeping with the intent of the NPDES permit, Cleveland's stormwater program will be a continuum of improving local water quality to preserve the designated uses of the public waters, drinking water, and recreation through the six program areas established by the Environmental Protection Agency (EPA):

1. Public education and outreach
2. Public participation and involvement
3. Illicit discharge detection and elimination
4. Construction site run-off program
5. Post-construction run-off control
6. Pollution prevention and good housekeeping

The primary emphasis of the stormwater mandate for FY2017 was to apply and receive coverage under the third MS4 Phase II permit. The Stormwater Division also was granted Qualified Local Program (QLP) status. QLP status allows the Stormwater Staff to issue land disturbance permits on behalf of the State.

In FY2015, the City implemented a stormwater fee to Cleveland Utilities Sewer inside the city limits. The monthly fee for residential property is based on a three-tire system with set rates for multi-family dwellings based on type, and a monthly fee for non-residential properties is based on square feet of impervious area of each site. The fee is expected to generate approximately $1,500,000 which will be used to fund Stormwater projects the projects identified by the Army Corp of Engineers flood study scheduled to be completed in May 2016.

In FY2021, our public education and outreach, contractor and developer training classes, Project Wet Programs and water quality education for the Public Works and Parks & Recreation staff were cancelled due to the covid pandemic. We look forward to resuming the programs and classes in FY2022.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$1,581,509	$1,622,700	$1,622,700	$1,611,700	-0.7%
Personnel	$272,971	$354,000	$354,000	$310,290	-12.3%
Operating	$538,828	$562,410	$593,654	$557,600	-6.1%
Capital Outlay & Debt Service	$15,414	$478,500	$750,762	$696,500	-7.2%
Total Expenditures	$827,213	$1,394,910	$1,698,416	$1,564,390	-7.9%
NET CHANGE IN FUND BALANCE	**$754,296**	**$227,790**	**-$75,716**	**$47,310**	-162.5%
BEGINNING FUND BALANCE	**$3,238,790**	**$3,993,086**	**$3,993,086**	**$3,917,370**	-1.9%
ENDING FUND BALANCE	**$3,993,086**	**$4,220,876**	**$3,917,370**	**$3,964,680**	1.2%

STAFFING	Grade	FY2019 Actual	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted
Storm Water Coordinator	27	1.00	1.00	1.00	1.00	1.00
Storm Water Inspector	26	0.00	1.00	1.00	1.00	1.00
Storm Water Intern	N/A	0.00	0.00	0.00	0.00	1.00
Total		**1.00**	**2.00**	**2.00**	**2.00**	**3.00**

Goals and Objectives

- Continue utilizing the MS4 software to maintain city stormwater record for annual state audit and generate reports for water quality inspections.
- Achieve permit compliance required by the city's NPDES permit in each year of the five-year permit.
- Continue partnership with Project Wet, Hamilton County, and Bradley County Water Quality as part of our program's Public Education and Outreach.
- Construct the minor drainage projects identified by the Public Works Department as needed to solve the highest priority drainage problems.
- Continue TDML testing on all impaired streams inside the city.
- Continue to collect and place stormwater infrastructure into the Geographical Information System (GIS) for watershed analysis.
- Continue to provide water quality education training for Public Works and Parks & Recreation staff in FY2022.
- Through partnerships, hold fall and spring stream clean-ups along the Greenway path and South Mouse Creek.
- Continue implementation of the Qualified Local Program with TDEC. This will provide for one review of plans and developers not having to submit to TDEC and the City. Plans review and approval will take less time for developers.
- Revise the current stormwater ordinance to comply with the requirements of TDEC.

- Maintain the Stormwater Utility program to ensure that the funds necessary to fund Cleveland's Stormwater program including the projects identified by the Army Corp of Engineers flood study are collected.

PERFORMANCE MEASURES	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
Number of Drainage Projects Completed	9	9	9	5
Public Education and Outreach	8	8	0	8
Contractor and Developer Training Classes	2	2	0	2
Percentage of Storm Sewer Outfall Inspected	100%	100%	100%	100%
Project Wet Programs	2	0	0	2
Stream Clean-Ups	2	2	2	2
Water Quality Education for Public Works and Parks & Recreation Staff	1	1	0	1

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Stormwater Management			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
423	Stormwater Management							
423	36110	Int-Gen	.00	-10,000.00	.00	-1,000.00	-1,000.00	-1,000.00
423	36203	StwtPermit	.00	-1,595,700.00	.00	-1,595,700.00	-1,595,700.00	-1,595,700.00
423	36204	StwtLaDist	.00	-17,000.00	.00	-15,000.00	-15,000.00	-15,000.00
TOTAL UNDEFINED PROJECT			.00	-1,622,700.00	.00	-1,611,700.00	-1,611,700.00	-1,611,700.00
TOTAL Stormwater Management			.00	-1,622,700.00	.00	-1,611,700.00	-1,611,700.00	-1,611,700.00
TOTAL Stormwater Management			.00	-1,622,700.00	.00	-1,611,700.00	-1,611,700.00	-1,611,700.00
		TOTAL REVENUE	.00	-1,622,700.00	.00	-1,611,700.00	-1,611,700.00	-1,611,700.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-1,622,700.00	.00	-1,611,700.00	-1,611,700.00	-1,611,700.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Stormwater Management				2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
423204	Stormwater Management								
5A	Personnel								
423204	51110	Salaries		.00	154,200.00	154,200.00	154,200.00	159,950.00	159,950.00
423204	51120	Overtime		.00	6,000.00	6,000.00	1,000.00	1,000.00	1,000.00
423204	51140	Parttime		.00	79,900.00	40,000.00	35,000.00	35,000.00	35,000.00
423204	51310	Svc Award		.00	300.00	.00	.00	.00	.00
423204	51320	Longevity		.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
423204	51330	Sold Vac		.00	4,200.00	4,200.00	2,500.00	2,500.00	2,500.00
423204	51340	Christmas		.00	400.00	400.00	400.00	400.00	400.00
423204	51360	Sick Pay		.00	900.00	900.00	900.00	900.00	900.00
423204	51400	Dental		.00	2,000.00	2,200.00	2,200.00	2,200.00	2,200.00
423204	51410	SS		.00	14,300.00	12,500.00	12,500.00	12,950.00	12,950.00
423204	51420	Health		.00	54,300.00	58,000.00	58,000.00	58,000.00	58,000.00
423204	51430	Retirement		.00	28,600.00	27,600.00	27,600.00	28,590.00	28,590.00
423204	51440	Life		.00	2,100.00	1,000.00	1,000.00	1,000.00	1,000.00
423204	51450	Vision		.00	600.00	600.00	600.00	600.00	600.00
423204	51480	Ed Reimb		.00	3,000.00	7,100.00	7,100.00	5,000.00	5,000.00
423204	51910	Laundry		.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00
TOTAL Personnel				.00	354,000.00	317,900.00	305,200.00	310,290.00	310,290.00
5B	Operating								
423204	52110	Postage		.00	800.00	700.00	700.00	700.00	700.00
423204	52160	GPS		.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
423204	52230	Public Ed		.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
423204	52330	Sub Member		.00	1,700.00	1,500.00	1,500.00	1,500.00	1,500.00
423204	52370	Advert		.00	600.00	800.00	800.00	800.00	800.00
423204	52450	Telephone		.00	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00
423204	52550	ContrSvc		.00	226,000.00	226,000.00	226,000.00	200,000.00	200,000.00
423204	52560	ProfSer		.00	57,600.00	69,000.00	69,000.00	60,000.00	60,000.00
423204	52570	PermitROW		.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
423204	52580	GIS Svc		.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
423204	52830	ProfDev		.00	5,000.00	5,000.00	3,000.00	3,000.00	3,000.00
423204	52880	Wk Session		.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00
423204	52920	PWServices		.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
423204	53190	Office		.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
423204	53210	OpSupply		.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Stormwater Management			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
423204	53260	Uniform	.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
423204	53310	Gas	.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00
423204	53320	Repair	.00	7,641.00	5,500.00	5,500.00	5,500.00	5,500.00
423204	53380	Drain	.00	47,803.00	50,000.00	50,000.00	40,000.00	40,000.00
423204	55120	Ins-Veh	.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
423204	55130	Ins-GenLia	.00	8,500.00	7,700.00	7,700.00	7,700.00	7,700.00
423204	55140	Ins-WC	.00	510.00	500.00	500.00	500.00	500.00
423204	55400	Depr	.00	68,100.00	183,000.00	70,000.00	70,000.00	70,000.00
423204	55990	Misc	.00	500.00	500.00	.00	.00	.00
TOTAL Operating			.00	593,654.00	719,100.00	602,600.00	557,600.00	557,600.00
5C	Capital							
423204	99210	CapProj	.00	.00	.00	620,000.00	620,000.00	620,000.00
423204	99230	MitDrain	.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
423204	99280	Vehicle	.00	.00	25,000.00	.00	.00	.00
423204	99340	Furn	.00	500.00	500.00	500.00	500.00	500.00
423204	99500	Hardware	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
423204	99510	Software	.00	3,000.00	3,000.00	.00	.00	.00
SW933	AVERY JOHNSON PARK							
423204	99230	SW933 MitDrain	.00	50,000.00	.00	.00	.00	.00
SW935	TRASH RECEPTICALS							
423204	99210	SW935 CapProj	.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
SW947	OPERATING EQUIPMENT							
423204	99210	SW947 CapProj	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
SW959	CANDIES LANE DRAINAGE							
423204	99230	SW959 MitDrain	.00	219,715.00	.00	.00	.00	.00
SW960	25TH & PEERLESS DRAINAGE							
423204	99230	SW960 MitDrain	.00	350.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

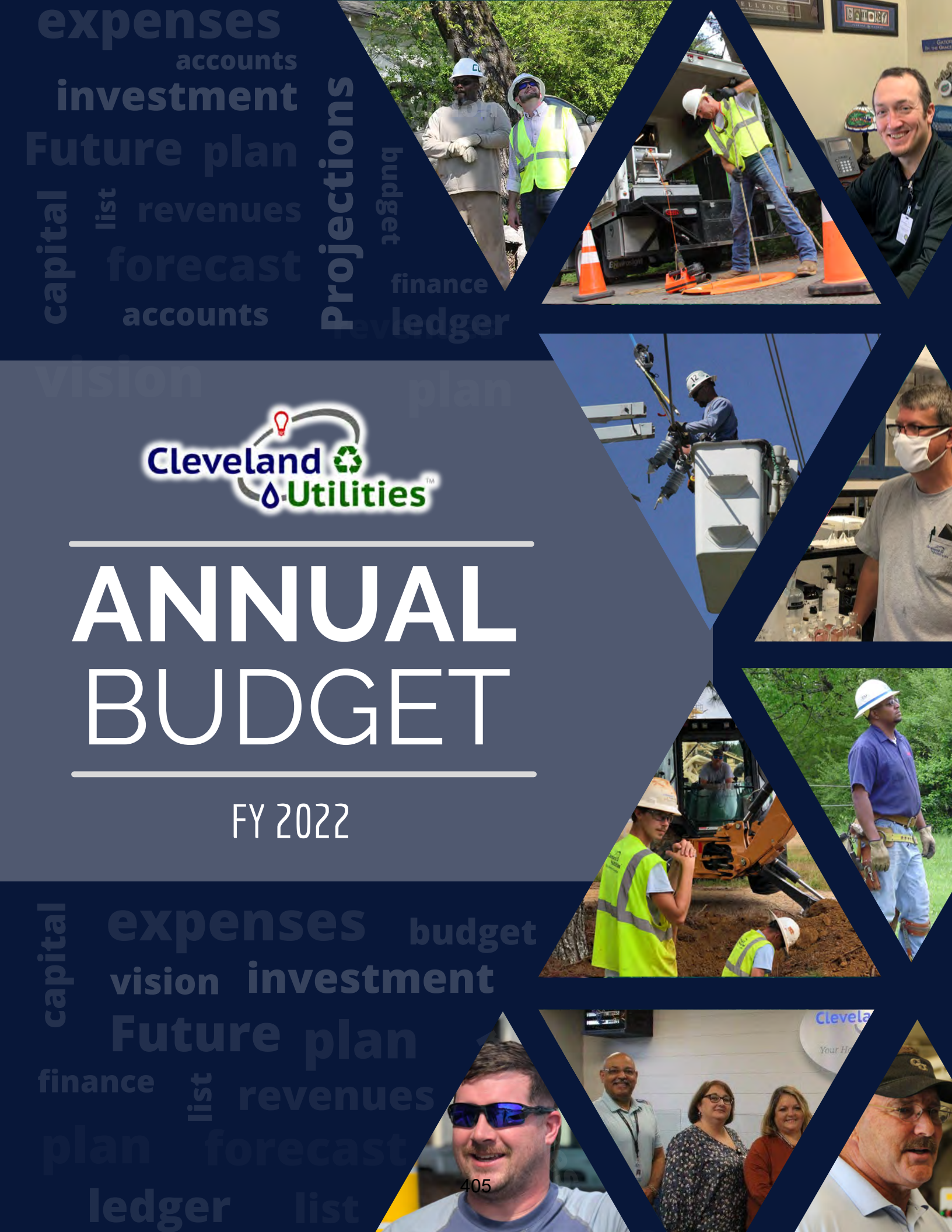
Stormwater Management			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
SW961	CAROLINA DETENTION POND							
423204	99230	SW961 MitDrain	.00	220,000.00	.00	.00	.00	.00
SW964	TINSLEY CHANNEL MODIFICATION							
423204	99230	SW964 MitDrain	.00	80,000.00	.00	.00	.00	.00
SW966	15TH STREET DRAINAGE							
423204	99230	SW966 MitDrain	.00	102,197.00	.00	.00	.00	.00
TOTAL Capital			.00	750,762.00	104,500.00	696,500.00	696,500.00	696,500.00
TOTAL Stormwater Management			.00	1,698,416.00	1,141,500.00	1,604,300.00	1,564,390.00	1,564,390.00
TOTAL Stormwater Management			.00	1,698,416.00	1,141,500.00	1,604,300.00	1,564,390.00	1,564,390.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	1,698,416.00	1,141,500.00	1,604,300.00	1,564,390.00	1,564,390.00
		GRAND TOTAL	.00	1,698,416.00	1,141,500.00	1,604,300.00	1,564,390.00	1,564,390.00

** END OF REPORT - Generated by Kristi Powers **

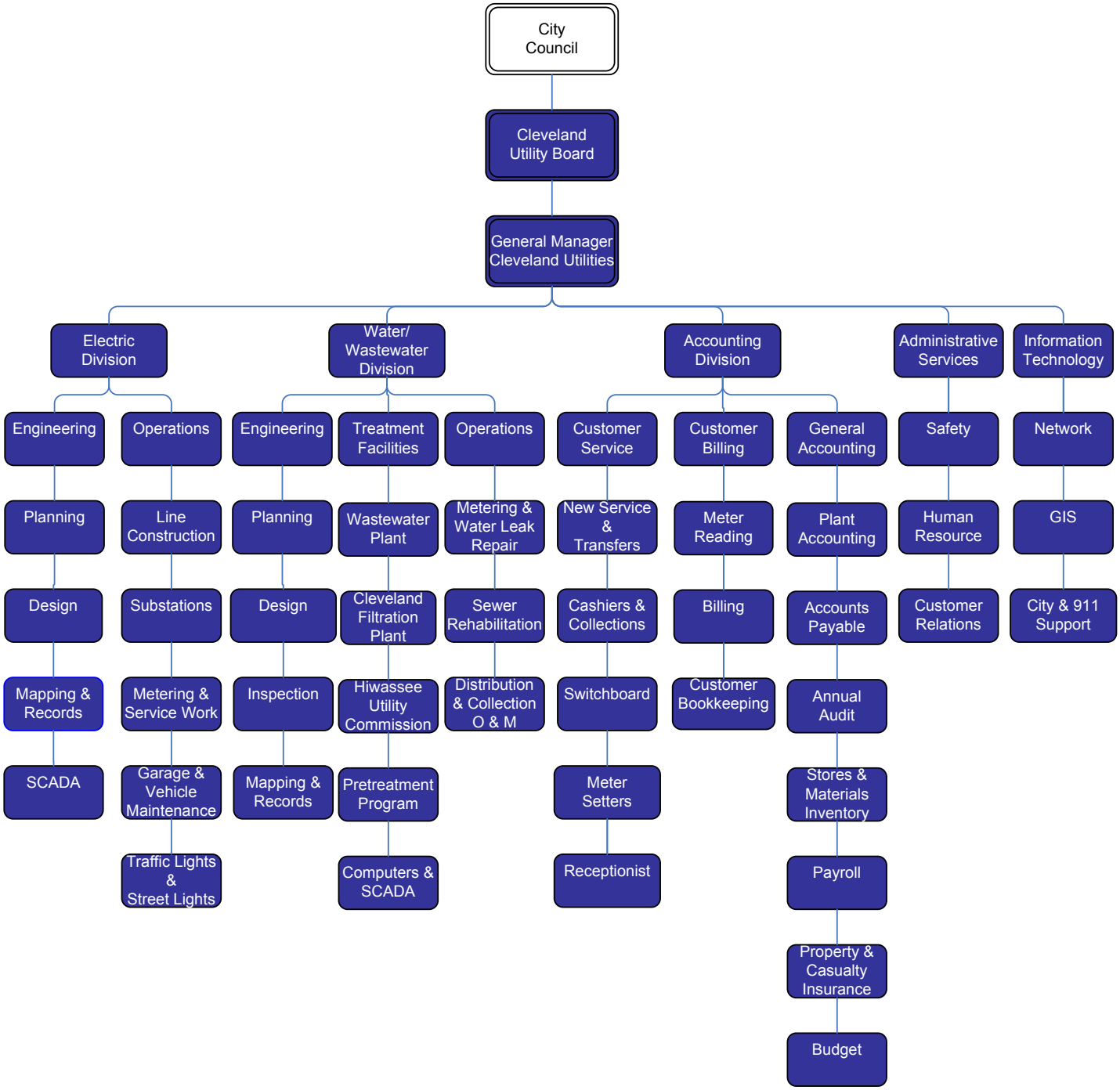


CLEVELAND
TENNESSEE
EST. 1842

FY2022 Annual Budget


Cleveland Utilities
ANNUAL
BUDGET
FY 2022

Cleveland Utilities



Cleveland Utilities
History and Current Operations

The City of Cleveland, Board of Mayor and Commissioners, acquired the properties of the Tennessee Electric Power Company on August 16, 1939, and on this date established Cleveland Electric System.

Cleveland Water Works began its operation in 1895 under the direction of Commissioners of the Cleveland Water System. In 1959, the Board of Mayor and Commissioners instructed the Cleveland Water System to be under the direction of the Board of Mayor and Commissioners.

In March of 1976, the Board of Mayor and Commissioners directed the Cleveland Water System and Cleveland Electric System to merge operations after years of research. The new organization adopted the name of Cleveland Utilities. A Board of Public Utilities for the City of Cleveland was established in 1981. The Board consists of five members appointed by the City Council. The Board of Public Utilities meets the fourth Friday of each month in the Tom Wheeler Training Center at 12:00 p.m.

Cleveland Utilities now serves approximately 32,250 electric customers, 32,750 water customers, and 19,700 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 2022 budget highlights are presented in the following table.

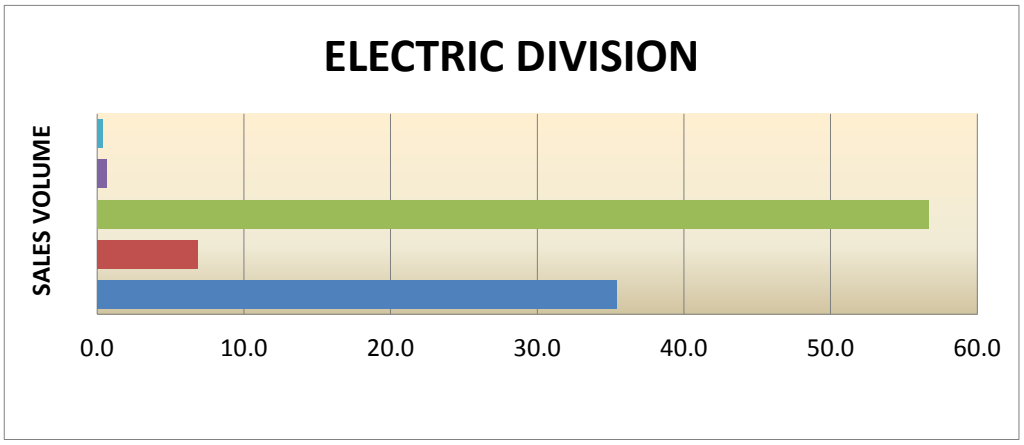
		Electric	Water	Sewer
Volume	KWH's	972,900,566		
Volume	Gallons		2,767,003,634	1,853,511,415
Avg Revenue	100 KWH	$9.88		
Avg Revenue	1000 Gallons		$6.89	$7.63
Rate Adjustments		0.00%	6.13%	0.00%
Revenue (Sales and Other)		96,089,058	19,076,116	14,134,537
Expenses		92,701,399	17,393,224	13,285,714
Net Income		3,387,659	1,682,892	848,823
Tax Equivalents		2,548,407	251,016	235,344
Depreciation (Expensed)		5,023,184	3,111,662	3,861,754
Cash Generated		8,756,172	4,042,316	4,299,284
Additions to Plant		11,006,068	9,323,123	13,805,913
Beginning Bond Balance		14,669,447	26,564,436	32,948,273
Additional Bonds		4,750,000	7,000,000	10,000,000
Bond Payments		1,186,721	2,331,123	2,526,652
Ending Bond Balance		18,232,726	31,233,313	40,421,621
Bond Coverage		5.39	1.82	1.81

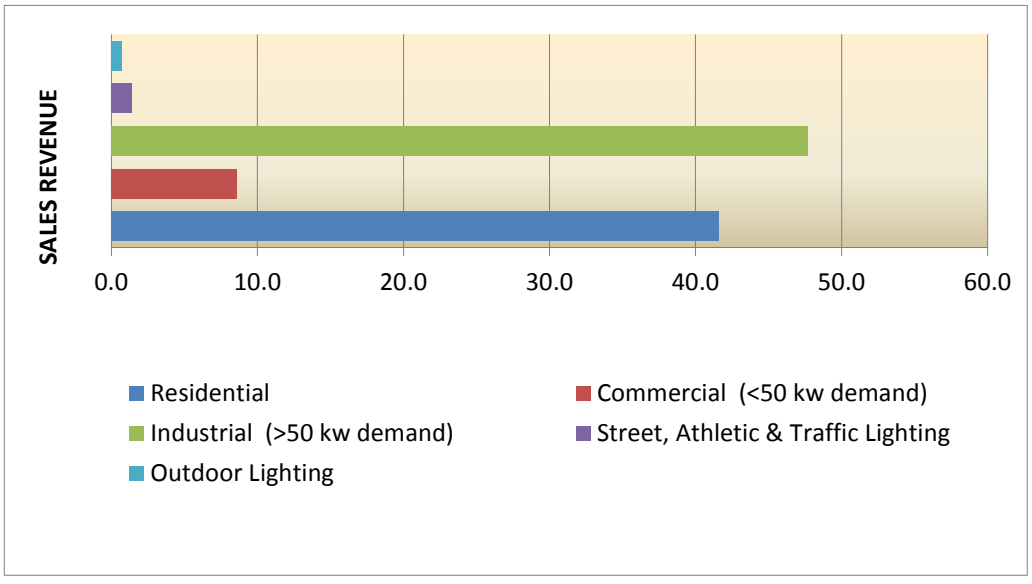
FY 22 Budget Details

Electric

The electric budget for FY 22 is based on the assumption 972,900,566 kilowatt hours of electricity will be sold at an average price of 9.88 cents per kilowatt hour. This volume represents a 0% increase over the anticipated FY 21 volume. Kilowatt hour sales are expected to be made to five specific classes of customers in the following percentages.

Type of Customer	Volume %	Revenue %
Residential	35.39	41.58
Commercial (<50 kw demand)	6.88	8.63
Industrial (>50 kw demand)	56.70	47.68
Street, Athletic & Traffic Lighting	0.64	1.41
Outdoor Lighting	0.39	0.70





All of the electricity sold will be purchased from the Tennessee Valley Authority, a federal agency, under an all requirements multi-year contract. The budgeted cost of the electricity purchased is 7.19 cents per kilowatt hour. The margin expected to be generated between the sale of electricity and the cost of electricity is $24,418,094. It is from this amount, plus other sources of revenue, all other operating expenses of the electric department will be funded. In addition to operating and maintenance expenses, the electric department will record depreciation expense of $5,023,184 and a transfer to the city general fund for tax equivalents of $2,548,407.

The expected net income in the electric department for FY 22 is $3,387,659. This level of net income will produce a net cash generation amount of $8,756,172 when adjusted for non-cash items. When added to the anticipated cash balance of $19,817,123 at the beginning of the year, $31,920,993 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 $11,006,068 and debt retirement of $1,538,584.

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

CLEVELAND UTILITIES-ELECTRIC
CAPITAL EXPENDITURES - 2022

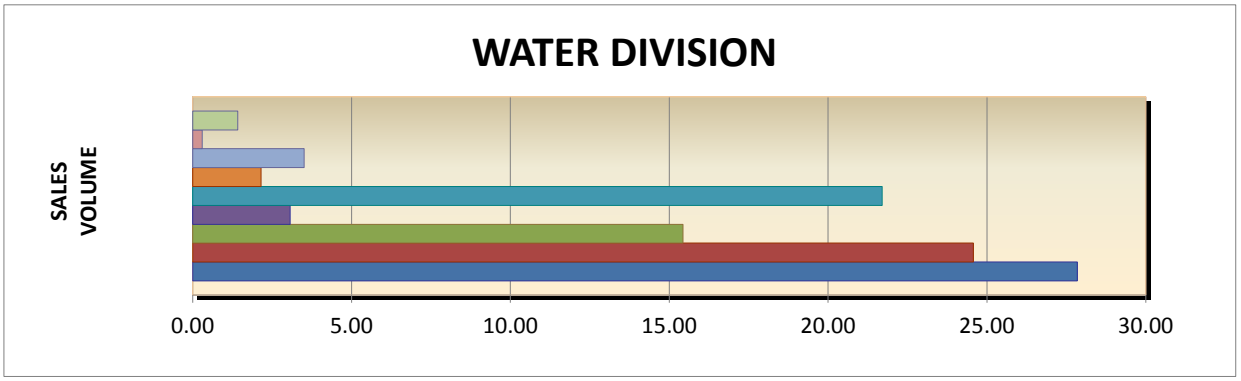
BUILDINGS AND GROUNDS	$	1,206,568
COMPUTERS		474,000
SUPERVISORY CONTROL SYSTEM		50,000
ENGINEERING		77,500
TRANSPORTATION AND GARAGE		1,299,000
GEOGRAPHIC INFORMATION SYSTEM		17,000
COMMERCIAL		500,000
INDUSTRIAL		200,000
RESIDENTIAL-OVERHEAD		20,000
RESIDENTIAL-UNDERGROUND		700,000
LINE		1,495,000
METER LAB		965,000
SUBSTATIONS		2,656,000
OFFICE		10,000
METER READING		5,000
ELECTRONICS & COMMUNICATIONS		72,000
STOREROOM		-
TRAFFIC LIGHTING		577,000
STREET LIGHTING		407,000
SECURITY LIGHTING		100,000
FIBER OPTICS		175,000
TOTAL	$	11,006,068

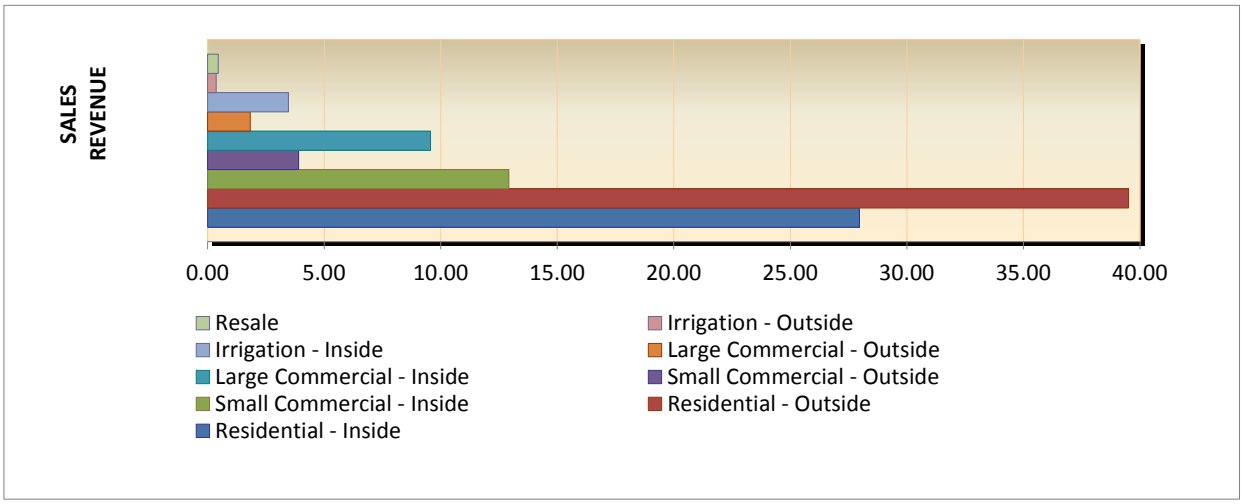
The anticipated cash balance at year end is $19,376,341 of which $3,162,544 represents the balance on hand from deposits paid by customers to guarantee payment of utility bills.

Water

The water department budget for FY 22 is based on the assumption 2,767,003,634 gallons of water will be sold at an average retail price of $6.35 per 1,000 gallons. The rate charged for water will increase 6.13% from FY 21. This volume represents a 0% change over the anticipated FY 21 volume. Water sales are expected to be made to eight specific classes of customers in the following percentages.

Type of Customer	Volume %	Revenue %
Residential - Inside	27.85	27.96
Residential - Outside	24.57	39.50
Small Commercial - Inside	15.43	12.93
Small Commercial - Outside	3.07	3.90
Large Commercial - Inside	21.70	9.57
Large Commercial - Outside	2.15	1.84
Irrigation - Inside	3.51	3.47
Irrigation - Outside	0.30	0.37
Resale	1.42	0.46





The expected revenue from the sale of the water, plus revenue from other sources, is $19,076,116 for FY 22. Anticipated expenses, including depreciation of $3,111,662 and tax equivalents of $251,016, total $17,393,224 leaving revenue in excess of expenses of $1,682,892. These results will produce a net cash generation amount of $4,786,000 when adjusted for non-cash items. When added to the anticipated cash balance of $1,122,102 at the beginning of the year, $12,975,398 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a $7,000,000 bond issue is planned for FY 22. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of $9,323,123 and debt retirement of $2,331,123. The anticipated cash balance at year end is $1,321,152 of which $888,159 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.

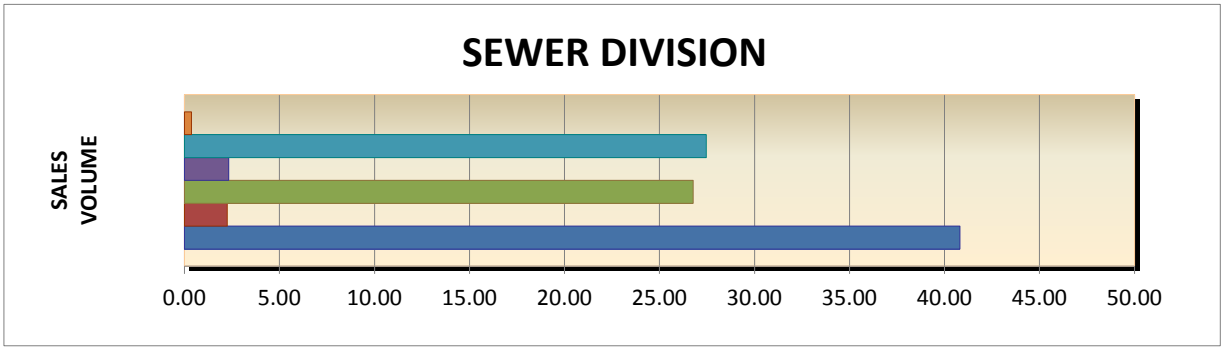
CLEVELAND UTILITIES-WATER
CAPITAL EXPENDITURES - 2022

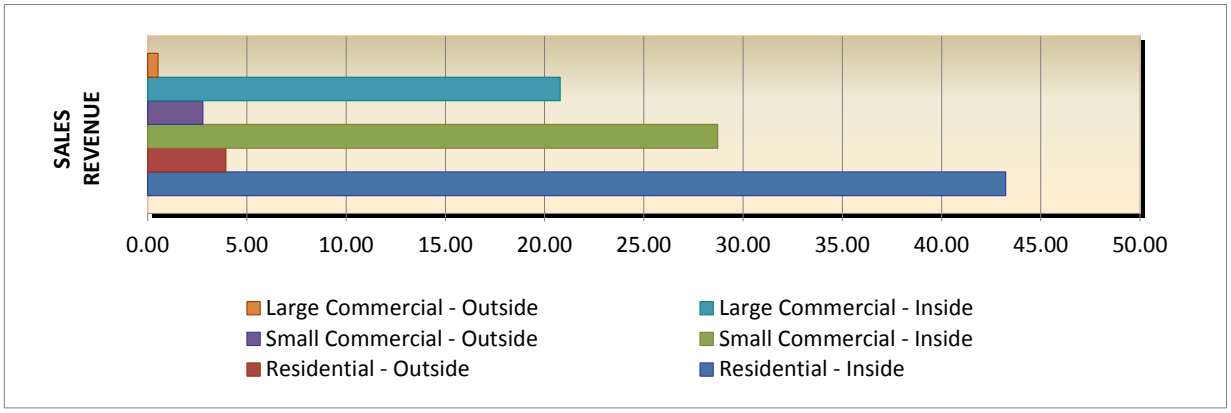
ENGINEERING - DISTRIBUTION	$	2,992,500
WATER - DISTRIBUTION		1,368,000
FACILITIES MAINTENANCE DEPARTMENT		494,500
WATER TREATMENT FACILITIES		3,275,746
ENGINEERING - OFFICE		3,000
INFORMATION SYSTEMS (Includes AMI)		247,000
OFFICE EQUIPMENT		5,000
TRANSPORTATION		120,000
BUILDINGS AND GROUNDS		334,913
PAYROLL PROJECTED FOR CAPITAL PROJECTS		482,464
TOTAL	$	9,323,123

Wastewater

The wastewater department budget for FY 22 is based on the assumption 1,853,511,415 gallons of wastewater will be billed for treatment by Cleveland Utilities. The average price paid by these customers will be $7.120 per 1,000 gallons. The rate charged will increase 0% from FY 21. This volume represents a 0% increase over the anticipated FY 21 volume. Charges for the treatment of wastewater are expected to be made to five specific classes of customers in the following percentages.

Type of Customer	Volume %	Revenue %
Residential - Inside	40.81	43.24
Residential - Outside	2.26	3.94
Small Commercial - Inside	26.77	28.73
Small Commercial - Outside	2.33	2.79
Large Commercial - Inside	27.47	20.78
Large Commercial - Outside	0.37	0.53





The expected revenue from this volume, plus revenue from other sources, is $14,134,537 for FY 22. Anticipated expenses, including depreciation of $3,861,754 and tax equivalents of $235,344 total $13,285,714 leaving revenue in excess of expenses totaling $848,823 These results will produce a net cash generation amount of $4,788,314 when adjusted for other items. When added to the anticipated cash balance of $9,287,569 at the beginning of the year, $24,486,215 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a $10,000,000 bond issue is planned for FY 22. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of $13,805,913 and debt retirement of $2,526,652. The anticipated balance at year end is $8,153,650 of which $727,951 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 - 2022

ENGINEERING - COLLECTION	$	2,456,053
WASTEWATER REHABILITATION DEPARTMENT		6,302,815
FACILITIES MAINTENANCE DEPARTMENT		289,000
WASTEWATER TREATMENT PLANT		3,652,000
MACHINERY & EQUIPMENT		15,000
INFORMATION SYSTEMS		237,000
ENGINEERING - OFFICE		10,000
TRANSPORTATION		35,000
ADMINISTRATION - BUILDINGS AND GROUNDS		809,045
TOTAL	$	13,805,913

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 22 budget covers fiscal year 2022 through 2031. 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 2020 Actual	FY 2021 Projected	FY 2022 Proposed
KWH Purchased	1,030,326,623	1,007,612,635	1,002,087,583
KWH Sold	1,003,639,362	978,264,694	972,900,566
KWH Unsold (line loss)	26,687,261	29,347,941	30,062,627
% KWH in Line Loss	2.59%	3.00%	3.00%
Average Retail Price of KWH (Based on kwh's Sold)	9.78	9.69	9.70
Number of Customers			
Residential	27,329	27,516	27,717
Commercial	3,932	4,007	4,101
Industrial	592	579	586
Other	166	164	166
Total	32,019	32,266	32,570
Total Revenues	100,872,589	96,542,049	96,089,058
Net Income	6,553,214	4,434,199	3,387,659
Additional Investment in Plant	5,777,654	7,961,134	11,006,068
Long-term Debt	13,760,654	14,669,447	18,232,726
Number of Customers per Employee	377	380	370

Cleveland Utilities-Electric Fund Budget Summary

	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2022 PROPOSED
Revenues for Electric System			
Residential	$ 42,765,283	$ 41,420,632	$ 39,250,671
Commercial	9,238,041	8,568,480	8,144,848
Industrial	44,489,271	48,079,449	45,012,974
Street, Athletic, & Traffic	1,497,082	1,413,151	1,335,458
Outdoor Lighting	658,980	702,243	660,338
Change in Accrued Revenue	50,098		
Total Electric Sales Revenue	**$ 98,698,755**	**$ 100,183,955**	**$ 94,404,289**
Other Operating Revenue	$ 1,899,280	$ 1,651,437	$ 1,667,086
Interest	274,554	286,854	17,684
Total Other Revenues	**$ 2,173,834**	**$ 1,938,291**	**$ 1,684,770**
Total Revenues	**$ 100,872,589**	**$ 102,122,246**	**$ 96,089,059**
Operating Expense			
Purchased Power	$ 73,773,799	$ 76,190,117	$ 69,986,195
Other Operating Expenses	5,808,042	6,184,804	6,633,318
Maintenance	4,502,402	4,889,880	4,713,985
Depreciation and Amortization	4,943,445	5,255,573	5,405,198
Tax Equivalents & FICA	4,789,545	5,380,352	5,560,974
Total Operating Expenses	**$ 93,817,233**	**$ 97,900,726**	**$ 92,299,670**
Interest Expense	$ 502,142	$ 534,877	$ 401,730
Total Other Expenses	**$ 502,142**	**$ 534,877**	**$ 401,730**
Total Expenses	**$ 94,319,375**	**$ 98,435,603**	**$ 92,701,400**
Net Revenues	**$ 6,553,214**	**$ 3,686,643**	**$ 3,387,659**

CLEVELAND UTILITIES - ELECTRIC
CASH FLOW ANALYSIS
FY 2022

Sources of Cash:			
Net Income			**$ 3,387,659**
Add:	Non-Cash Items		
	Depreciation - Expensed	$ 5,023,184	
	Depreciation - Cleared	240,335	
	Amortization	104,995	
Total Non-Cash Items			5,368,514
Total Cash Generated From Operations			**$ 8,756,172**
Add:	Beginning Cash Balance		19,817,123
	Bond Issues (Net)		4,750,000
	OPEB Trust Funding		(317,898)
	GASB 68 Adjustment		(1,084,403)
	Anticipated FEMA Reimbursement		-
	Working Capital Adjustments		-
Total Cash Available			**$ 31,920,993**
Uses of Available Cash:			
Debt Repayment - Bonds/Loans		$ 1,538,584	
Capital Improvements & Additions		11,006,068	
Total Uses of Cash			**$ 12,544,652**
Cash at End of Year			**$ 19,376,341**
Less Estimated Customer Deposits			$ 3,162,544
Less Sinking Fund Requirements			$ 604,117
Unrestricted			**$ 15,609,681**

CLEVELAND UTILITIES - ELECTRIC
FINANCIAL FORECAST
FOR THE YEAR ENDING JUNE 30, 2022

2022 BUDGET						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	KWHs (000)
REVENUES						
Residential	10,890,470	8,465,988	11,818,809	8,075,403	39,250,671	344,291
Commercial	2,426,756	1,805,971	2,010,047	1,902,075	8,144,848	66,890
Industrial	12,982,390	10,541,400	10,238,345	11,250,838	45,012,974	551,680
Street, Athletic & Traffic	343,990	333,326	319,204	338,937	1,335,458	6,217
Outdoor Lighting	164,880	165,370	165,956	164,130	660,338	3,821
Total Electric Sales Revenue	**26,808,486**	**21,312,055**	**24,552,361**	**21,731,383**	**94,404,289**	**972,901**
Purchased Power	19,874,350	15,799,597	18,201,782	16,110,463	69,986,195	
Operating Margin:	**6,934,136**	**5,512,458**	**6,350,579**	**5,620,920**	**24,418,094**	
OTHER REVENUE						
Customer Penalties	59,868	47,593	54,829	48,531	210,822	
Service Revenue	143,004	113,684	130,969	115,920	503,578	
Rents	225,249	225,249	225,249	225,249	900,998	
Miscellaneous Income	14,679	11,668	13,443	11,900	51,688	
Interest	5,022	3,992	4,600	4,071	17,684	
Total Other Revenue	**447,822**	**402,186**	**429,090**	**405,671**	**1,684,770**	
TOTAL REVENUE	**7,381,958**	**5,914,644**	**6,779,669**	**6,026,591**	**26,102,864**	
EXPENSES						
Transmission-Operations	12,272	12,272	12,272	12,272	49,089	
Transmission-Maintenance	12,324	12,324	12,324	12,324	49,295	
Distribution-Operations	503,717	503,717	503,717	503,717	2,014,866	
Distribution-Maintenance	1,166,173	1,166,173	1,166,173	1,166,173	4,664,690	
Meter Reading	28,047	28,047	28,047	28,047	112,188	
Billing & Collecting	347,493	347,493	347,493	347,493	1,389,971	
Customer Service & Information	65,888	65,888	65,888	65,888	263,552	
Rebates & Inspections	0	0	0	0	0	
Administrative O & M	680,975	680,975	680,975	680,975	2,723,900	
Economic Development	19,938	19,938	19,938	19,938	79,752	
Employee Benefits, FICA & Safety	753,142	753,142	753,142	753,142	3,012,567	
Depreciation	1,205,565	1,243,239	1,268,355	1,306,029	5,023,184	
Tax Equivalents	637,102	637,102	637,102	637,102	2,548,407	
Acquisition Adjustment	68,784	68,784	68,784	68,784	275,135	
Interest on Deposits	8,376	8,376	8,376	8,376	33,502	
Interest on Bonds	84,693	90,216	93,898	99,422	368,228	
Bond Cost Amortization	26,719	26,719	26,719	26,719	106,875	
TOTAL EXPENSES	**5,621,208**	**5,664,405**	**5,693,203**	**5,736,401**	**22,715,204**	
NET INCOME	**1,760,750**	**250,239**	**1,086,466**	**290,190**	**3,387,659**	

CLEVELAND UTILITIES
ELECTRIC DIVISION
CAPITAL BUDGET FY 2022

		DESCRIPTION	FY 2022
B		**Buildings & Grounds**	
	1	Upgrade (paint / carpet) Applications and Billing Area	25,000
	2	Remodel of main building breakroom and conference room	85,000
	3	Expansion of TWTC	475,000
	4	Main office drive up kiosk	50,000
	5	Main office landscaping	25,000
	6	New AC unit for TWTC	25,000
	7	HVAC upgrades on main building	20,000
	8	HVAC study for main building and TWTC	15,000
	9	Replace bird netting under Warehouse / Operations truck parking area	12,000
	10	Architectural plan for Collections Area	15,000
	11	Remodel Collections Area	75,000
	12	Additional signage back entrance for warehouse deliveries	4,000
	13	Replace fence on lower yard	80,000
	14	New Wellness Complex	300,568
		Total	**1,206,568**
C		**Computers**	
	1	Network components and upgrades	25,000
	2	Network storage devices	7,000
	3	Network printers	2,000
	4	Isilon Nodes	13,000
	5	IVR	70,000
	6	Ekahau Wireless Survey Software	5,000
	7	Network Cameras	2,000
	8	Hyper Coverged Infrastructure	325,000
	9	Connexo AMI Upgrade	20,000
	10	AMI equipment replacement/new	5,000
		Total	**474,000**
D		**Supervisory Control**	
	1	ACS DNP net	50,000
		Total	**50,000**
E		**Engineering**	
	1	Replacement drone	2,500
	2	Third party software for work order improvements	75,000
		Total	**77,500**
F		**Transportation**	
	1	Replace Unit#101 - 1500 with bed cover	38,000
	2	Replace Unit#119 - 1500 with bed cover & Tommy gate	42,000
	3	Replace Unit#100 - 1500 with bed cover	38,000
	4	Replace Unit#139 - crew cab pickup with utility bed	56,000
	5	New line foreman crew cab pickup with utility bed	56,000
	6	Replace Unit#117 - Terex "General" Digger Derrick	400,000
	7	New 65' bucket truck to be added to the fleet - Unit #108 will become spare	325,000
	8	New 1500 pickup for Facilities Supervisor	38,000
	9	Replace truck lift in garage with 77,000 lb X 30' lift	200,000
	10	Double axle 12ft enclosed trailer (oil pumping equipment)	6,000
	11	Compact Track Loader for Line Department	100,000
		Total	**1,299,000**
G		**Geographical Information System**	
	1	Server Hardware upgrade/replacement	15,000
	2	Fleet Management additions	2,000
		Total	**17,000**
H		**Commercial Load Additions**	
	1	Install primary, transformers, meters and other necessary facilities to serve new commercial customers	500,000
		Total	**500,000**
I		**Industrial Load Additions**	
	1	Install primary, transformers, meters and other necessary facilities to serve new industrial customers	200,000
		Total	**200,000**
J		**Residential - Overhead Load Additions**	
	1	Install overhead primary facilities, transformers, meters and service conductors	20,000
		Total	**20,000**
K		**Residential - Underground Load Additions**	
	1	Install underground primary facilities, pad mounted transformers, meters, underground services and conduit systems	700,000
		Total	**700,000**
L		**Line Construction**	
	1	Copper to AAC conversion projects.	5,000
	2	Install 4 new gang operated topper switches 13KV.	60,000
	3	Complete double conductor of SC624 along South Lee Hwy to Payne Gap Phase I	350,000
	4	Purchase poles for Phase II of SC624 double conductor	250,000
	5	Purchase and installation of equipment for Distribution Automation Project	100,000
	6	Purchase and install new 2- 69kV gang operated switches to include interrupters	100,000
	7	Purchase and install fault indicators	15,000
	8	12-single phase S&C reclosers	60,000
	9	Capacitor bank controls and material	10,000
	10	Circuit inspections (2 per year)	120,000
	11	Pole Testing	50,000
M		**Meter Lab**	
	1	Purchase new AMI single and three phase meters	900,000
	2	Purchase of metering transformers (secondary)	15,000
	3	Padmounted primary metering cabinets	50,000
		Total	**965,000**
N		**Substation**	
	1	Wildwood Substation - retaining wall on north side	40,000
	2	Pave driveway at Appalachian Substation	15,000
	3	East Cleveland - gravel grass yard	20,000
	4	Water line to Appalachian Substation	5,000
	5	Replace batteries at Sequoia Substation	5,000
	6	Purchase and install nitrogen blank systems on T1 & T2 at Springbrook Substation	8,000
	7	Lang Street Substation remodel Phase II	2,500,000
	8	Prefab restroom at South Substation	20,000
	9	Hydraulic Sheer	12,000
	10	Small Generator	2,000
	11	Water deionizer	2,000
	12	Tooth bucket for bobcat	2,000
	13	Replace remote at Mouse Creek Substation	25,000
		Total	**2,656,000**
O		**Office**	
	1	Office furniture and equipment	10,000
		Total	**10,000**
P		**Meter Field Equipment**	
	1	Purchase 1 Handheld Metercat	5,000
		Total	**5,000**
Q		**Electronic/Communications/Fiber**	
	1	Purchase and installation of fiber for Distribution Automation project	50,000
	2	Radios and equipment for stock	15,000
	3	New cabinets for lab	3,000
	4	Misc. Fiber Equipment (Clearfield box, jumpers, etc.)	4,000
		Total	**72,000**
R		**Storeroom**	
	1		-
		Total	-
T		**Traffic Lighting**	
	1	Detection Upgrades	60,000
	2	Comm and controller upgrades	36,000
	3	Rebuild / Rewires / Upgrades	100,000
	4	New Intersections	185,000
	5	Maintenance parts and equipment	80,000
	6	Pedestrian Signals	50,000
	7	2 TS2 Type 2 Traffic Cabinets	36,000
	8	Battery Backup for Intersections	30,000
		Total	**577,000**
U		**Street Lighting**	
	1	Old Freewill Village	1,000
	2	Timber Creek Phase III	8,000
	3	Weeks Drive Townhomes	2,000
	4	Stone Lake Rd. / Mason Rd.	13,000
	5	Brookbridge	2,000
	6	Industrial Park	21,000
	7	Hi-Mast Conversion to LED	57,000
	8	Lighting between interchange and Exit #20	160,000
	9	Heartland Subdivision	20,000
	10	The Enclave (Weeks Dr.)	17,500
	11	Lakeside Cottages at the Farm (all phases)	33,000
	12	Harvest Grove	7,500
	13	Quail Ridge	7,500
	14	Sun Ridge	7,500
	15	Graystan Development	50,000
		Total	**407,000**
V		**Security Lighting**	
	1	Routine security light projects	100,000
		Total	**100,000**
Z		**Fiber Optics**	
	1	Purchase and installation of fiber for misc projects	75,000
	2	Engineering Consulting (System audit and planning)	100,000
		Total	**175,000**

	CLEVELAND UTILITIES ELECTRIC DIVISION 5YR PROJECTED CAPITAL BUDGET FY 2023 - FY 2027						
		FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
	DESCRIPTION						
	MAJOR PROJECTS PLAN						
1	Industrial, Commercial, Residential OH & UG Service, Line Construction Projects, Substation Projects	2,250,000	2,270,000	2,300,000	2,330,000	2,360,000	**11,510,000**
2	Garage, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics, Fiber, Office Furn.	700,000	720,000	740,000	760,000	780,000	**3,700,000**
3	Street Lighting, Security Lighting, and Traffic Lighting -LED lighting projects	920,000	940,000	960,000	980,000	1,000,000	**4,800,000**
4	Buildings and Grounds	320,000	340,000	360,000	380,000	400,000	**1,800,000**
	Annexation Projects:						
5	Anatole						-
	Major Line Projects (69KV & 13 KV):						
6	Circuit Inspections	130,000	140,000	150,000	160,000	170,000	**750,000**
7	Reconductor Benton Pike					350,000	**350,000**
8	East Cleveland 69KV addition of 4th circuit Phase I - Line Design & R.O.W. acquisition			300,000			**300,000**
9	East Cleveland 69KV addition of 4th circuit Phase II - Line Construction				300,000		**300,000**
10	East Cleveland 69KV addition of 4th circuit Phase III - Line Construction					300,000	**300,000**
11	Construct new 13KV circuit out of Sequoia substation to serve Hardwick Farms				300,000		**300,000**
12	Burlington (Mars) feed from Valleyhead Sub						-
13	Complete double conductor of SC614 Phase I		700,000				**700,000**
14	Complete double conductor of SC614 Phase II			700,000			**700,000**
15	Complete double conductor of SC624 along South Lee Hwy to Payne Gap Phase I						-
16	Complete double conductor of SC624 from Payne Gap to Smith Dr Phase II	750,000					**750,000**
17	Complete double conductor of EC694 Phase I				700,000		**700,000**
18	Complete double conductor of EC694 Phase II					700,000	**700,000**
19	Upgrade East Cleveland to McDonald Line Phase I		300,000				**300,000**
20	Upgrade East Cleveland to McDonald Line Phase II			300,000			**300,000**
21	Pole testing Phase II						-
22	Pole testing Phase III	60,000					**60,000**
23	Pole testing Phase IV		70,000				**70,000**
24	Pole testing Phase V			80,000			**80,000**
25	Pole testing Phase VI				90,000		**90,000**
26	Pole testing Phase VII					100,000	**100,000**
	Smart Grid and AMI projects:						
26	Fiber Optics/New Smart Grid Equipment/Distribution Automation/AMI Meters	500,000	550,000	600,000	650,000	700,000	**3,000,000**
	Substation Projects:						
27	Install new control house, relaying, ground switch, batteries & charger @ Springbrook Substation	250,000					**250,000**
28	Install new control house, relaying, ground switch, batteries & charger @ Wildwood substation		260,000				**260,000**
29	Install new control house, relaying, ground switch, batteries & charger @ Payne Gap Substation				270,000		**270,000**
30	Expand Ocoee Substation to include additional transformer and control building (Phase I)					1,000,000	**1,000,000**
31	Site work at Burlington Substation				225,000		**225,000**
32	Upgrade at Burlington Substation Phase I				550,000		**550,000**
33	Upgrade at Burlington Substation Phase II					650,000	**650,000**
34	Replace relay panel and remote at South Cleveland		80,000				**80,000**
35	Lang St Substation - Construction (Phase II)						-
36	Lang St Substation - Construction (Phase III)	500,000					**500,000**
37	Purchase replacement transformers for East Cleveland Substation			2,500,000			**2,500,000**
38	Purchase property for future substation site (North Lee Area)		400,000				**400,000**
39	Purchase transformers and bus from TVA/VEC at East Cleveland Substation (replace spare unit)	1,000,000	1,000,000				**2,000,000**
40	Engineering design for East Cleveland 161kV upgrade Phase I			300,000			**300,000**
41	East Cleveland 161kV upgrade Phase II				200,000		**200,000**
	Utility Vehicle Replacements:						
42	Unit #142 - 41' bucket truck		230,000				**230,000**
43	Unit #107 - 65' bucket truck				280,000		**280,000**
44	Unit #137 - Versalift bucket truck (new call truck in 2020)				200,000		**200,000**
45	Unit #103 - 82' bucket truck				300,000		**300,000**
46	New pick up for facilities supervisor						-
47	Unit #138 - 41' bucket truck			225,000			**225,000**
48	Unit #150 - Pickup 4WD		38,000				**38,000**
49	Unit #180 - Case Backhoe			100,000			**100,000**
50	Unit #140 - Pickup			40,000			**40,000**
51	Unit #101 - 1/2 Ton Pickup						-
52	Unit #119 - 1/2 Ton Pickup						-
53	New compact track loader to be utilized by the line department						-
54	Unit #120 - 1/2 Ton Pickup					40,000	**40,000**
55	Unit #135 - 1/2 Ton Pickup					40,000	**40,000**
56	Unit #101 - 1/2 ton regular cab pick up						-
57	Unit #149 - 1998 Komatsu Forklift		60,000				**60,000**
58	Unit #134 - Engineering pickup	38,000					**38,000**
59	Unit #139 - 3/4 Ton Pickup	55,000					**55,000**
60	Unit #104 - 1/2 Ton Pickup	38,000					**38,000**
61	Unit #143 - Standby Bucket Truck			190,000			**190,000**
62	Unit #117 - General Digger Derrick				280,000		**280,000**
63	Unit #121 - Bobcat Skidsteer		60,000				**60,000**
64	Unit #185 - 1/2 Ton Pickup Truck - Standby	38,000					**38,000**
65	New pick up for line crew foreman						-
66	Unit #145 - 41' Bucket Truck					200,000	**200,000**
67	New 65' bucket truck to be added to fleet (unit #108 will become the spare)						-
68	Unit #128 - Altec 47' line truck	300,000					**300,000**
69	Unit #108 - 55' bucket truck	275,000					**275,000**
70	Unit #153 - 1/2 Ton Pickup (Engineering)			40,000			**40,000**
	Miscellaneous Projects:						
71	Renovations of TWTC						-
72	Replace truck lift in garage						-
73	New Wellness Complex						-
74	Pole yard renovations (storm tile and fencing)						-

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 Uilitities also contractually operates and maintains the Hiwassee Utilities Commision 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 771 miles of water mains within the Cleveland water distribution system. The Cleveland water system's highest daily demand (to include purchased water) during the summer of 2020 was 14.676 million gallons and the lowest daily demain (to include purchased water) during the winter of 2020 was 9.161 million gallons. The average daily demand for 2020 was 11.226 million gallons

This FY 2022 Budget calls for improvement in the water system totaling $9,232,123.

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 371 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 2020 Actual	FY 2021 Projected	FY 2022 Proposed
Gallons of Treated Water Pumped	4,105,538,377	3,607,131,174	3,735,454,906
Gallons of Treated Water Sold	2,844,021,750	2,774,716,288	2,767,003,634
% of Treated Water Loss	30.73%	23.08%	25.93%
Gallons of Treated Wastewater	4,474,130	3,686,734,064	3,707,022,830
% Inflow/Infiltration	58.40%	50.00%	50.00%
Number of Water Customers			
Residential	28,691	28,991	29,248
Commercial	3,208	3,242	3,263
Irrigation	566	554	536
Sales for Resale	2	2	2
Total	32,467	32,789	33,049
Number of Wastewater Customers			
Residential	16,780	17,006	17,287
Commercial	2,642	2,668	2,680
Industrial	62	65	65
Total	19,484	19,739	20,032
Total Revenues (Combined)	31,225,368	33,210,653	33,210,653
Net Income (Combined)	4,833,471	3,588,773	2,531,715
*Investment in Plant and Equipment	9,036,968	13,477,348	23,129,036
Long-term Debt	53,469,297	59,512,709	71,654,934
# of Customers per W/WW Employee	412	410	415

*Funded from revenue and debt

Cleveland Utilities-Water/Wastewater System Budget Summary

	FY 2020 ACTUAL	FY 2021 BUDGETED	FY 2022 PROPOSED
Revenues for Water System			
Residential	$ 10,300,927	$ 11,001,258	$ 11,769,940
Commercial	4,604,805	5,038,423	4,926,727
Irrigation	624,731	936,366	669,723
Sales for Resale	95,357	63,870	79,599
Change in Accrued Revenue	104,995	-	-
Total Water Revenue	**$ 15,730,815**	**$ 17,039,917**	**$ 17,445,989**
Sewer Revenues	$ 12,720,648	$ 13,537,188	$ 13,196,957
Other Operating Revenue	2,613,225	2,533,744	2,554,828
Interest	160,680	137,402	12,879
Total Other Revenues	**$ 15,494,553**	**$ 16,208,334**	**$ 15,764,664**
Total Revenues	**$ 31,225,368**	**$ 33,248,251**	**$ 33,210,653**
Operating Expense			
Operations	$ 12,360,977	$ 13,513,417	$ 14,051,451
Maintenance	2,905,424	2,837,074	2,909,565
Depreciation and Amortization	6,408,967	6,917,944	7,190,916
Tax Equivalent & FICA	4,268,737	4,573,798	5,032,958
Total Operating Expenses	**$ 25,944,105**	**$ 27,842,233**	**$ 29,184,890**
Interest Expense	$ 1,468,607	$ 1,656,798	$ 1,494,048
Total Other Expenses	$ 1,468,607	$ 1,656,798	$ 1,494,048
Total Expenses	**$ 27,412,712**	**$ 29,499,031**	**$ 30,678,938**
Operating Income (Loss)	$ 3,812,656	$ 3,749,220	$ 2,531,715
Contribution In Aid of Construction	$ 1,020,815	$ -	$ -
Net Revenues	$ 4,833,471	$ 3,749,220	$ 2,531,715

CLEVELAND UTILITIES - WATER
CASH FLOW ANALYSIS
FY 2022

Sources of Cash:			
Net Income			**$ 1,682,892**
Add:	Non-Cash Items		
	Depreciation - Expensed	$ 3,111,662	
	Depreciation - Cleared	193,859	
	Amortization	(202,413)	
Total Non-Cash Items			3,103,108
Total Cash Generated From Operations			**$ 4,786,000**
Add:	Beginning Cash Balance		$ 1,122,102
	Bond Issues (Net)		$ 7,000,000
	Grants & Contributions In Aid		$ 810,980
	GASB 68 Adjustment		$ (518,423)
	OPEB Trust Funding		$ (225,261)
Total Cash Available			**$ 12,975,398**
Uses of Available Cash:			
Debt Repayment - Bonds/Loans		$ 2,331,123	
Capital Improvements & Additions		9,323,123	
Total Uses of Cash			**$ 11,654,246**
Cash at End of Year			**$ 1,321,152**
Less Sinking Fund Requirements			888,159
Unrestricted			**$ 432,993**

CLEVELAND UTILITIES - WATER
Financial Forecast
For the Year Ending June 30, 2022

2022 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,352,160	1,160,417	1,171,376	1,194,057	4,878,011	770,522
Residential-Outside	1,904,412	1,637,217	1,606,524	1,743,773	6,891,929	679,840
Small Commercial-Inside	599,243	536,841	519,888	599,576	2,255,547	427,054
Small Commercial-Outside	188,748	160,692	150,169	181,534	681,142	84,956
Large Commercial-Inside	449,156	396,493	384,606	439,297	1,669,553	600,570
Large Commercial-Outside	75,081	82,009	86,928	76,467	320,485	59,460
Irrigation-Inside	221,388	130,966	84,555	167,693	604,603	97,124
Irrigation-Outside	30,220	12,468	2,713	19,718	65,120	8,217
Resale	28,062	24,265	14,402	12,871	79,599	39,261
Total Water Revenue	**4,848,470**	**4,141,368**	**4,021,161**	**4,434,986**	**17,445,989**	**2,767,004**
OTHER REVENUE						
Sprinkler Taps & Service	49,872	42,599	41,362	45,618	179,452	
Access Fees	167,457	143,034	138,883	153,175	602,551	
HUC Reimbursement	99,516	85,003	82,535	91,029	358,083	
Customer Penalties	67,267	57,456	55,789	61,529	242,042	
Miscellaneous (Service Revenue)	68,158	58,217	56,527	62,344	245,246	
Interest	766	654	634	699	2,753	
Total Other Revenue	**453,036**	**386,963**	**375,730**	**414,394**	**1,630,127**	
TOTAL REVENUE	**5,301,506**	**4,528,331**	**4,396,891**	**4,849,380**	**19,076,116**	
EXPENSES						
Purchased Water	723,366	617,870	599,935	661,676	2,602,848	
T & D Operations	442,857	442,857	442,857	442,857	1,771,431	
T & D Maintenance	372,744	372,744	372,744	372,744	1,490,974	
Pumping Expense	570,282	487,112	472,973	521,647	2,052,014	
Meter Reading	26,520	26,520	26,520	26,520	106,082	
Billing & Collecting	212,310	212,310	212,310	212,310	849,243	
Customer Service & Information	15,723	15,723	15,723	15,723	62,890	
Administrative O & M	376,002	376,002	376,002	376,002	1,504,008	
Employee Benefits, FICA & Safety	673,371	673,371	673,371	673,371	2,693,486	
Depreciation	746,799	770,136	785,694	809,031	3,111,662	
Interest	170,216	181,318	188,718	199,819	740,070	
Bond Costs Amortization	39,375	39,375	39,375	39,375	157,500	
Tax Equivalent	62,754	62,754	62,754	62,754	251,016	
TOTAL EXPENSES	**4,432,319**	**4,278,092**	**4,268,976**	**4,413,829**	**17,393,224**	
NET INCOME (LOSS)	**869,187**	**250,239**	**127,915**	**435,551**	**1,682,892**	

CLEVELAND UTILITIES - WASTEWATER
CASH FLOW ANALYSIS
FY 2022

Sources of Cash:			
Net Income			**$ 848,823**
Add:	Non-Cash Items		
	Depreciation - Expensed	$ 3,861,754	
	Depreciation - Cleared	96,530	
	Amortization	(18,793)	
Total Non-Cash Items			3,939,491
Total Cash Generated From Operations			**$ 4,788,314**
Add:	Beginning Cash Balance		9,287,569
	GASB 68 Adjustment		(320,032)
	Bond Issues (Net)		10,000,000
	Grants & Contribution In Aid		894,362
	Sale of Mouse Creek WWTP		5,000
	OPEB Trust Funding		(168,998)
Total Cash Available			**$ 24,486,215**
Uses of Available Cash:			
	Debt Repayments	$ 2,526,652	
	Capital Improvements & Additions	13,805,913	
Total Uses of Cash			**16,332,565**
Cash at End of Year			**$ 8,153,650**
Less Sinking Fund Requirements			$ 727,951
Unrestricted			**$ 7,425,699**

CLEVELAND UTILITIES - WASTEWATER
FINANCIAL FORECAST
For the Year Ending June 30, 2022

2022 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,483,792	1,363,159	1,420,979	1,438,151	5,706,081	756,367
Residential-Outside	132,737	120,694	129,250	137,305	519,985	41,822
Small Commercial - Inside	974,901	918,848	905,195	992,133	3,791,077	496,128
Small Commercial - Outside	87,000	88,959	86,282	105,520	367,761	43,277
Large Commercial - Inside	741,445	652,832	629,883	718,458	2,742,617	509,117
Large Commercial - Outside	16,855	15,176	16,906	20,498	69,436	6,800
Total Wastewater Revenue	**3,436,730**	**3,159,668**	**3,188,495**	**3,412,065**	**13,196,957**	**1,853,511**
OTHER REVENUE						
Access Fees	59,998	55,162	55,664	59,567	230,392	
Miscellaneous Revenue	117,694	108,206	109,193	116,850	451,943	
Interest	2,637	2,425	2,446	2,618	10,126	
Customer Penalties	63,833	58,688	59,223	63,375	245,119	
Total Other Revenue	**244,162**	**224,481**	**226,526**	**242,410**	**937,580**	
TOTAL REVENUE	**3,680,892**	**3,384,149**	**3,415,021**	**3,654,475**	**14,134,537**	
EXPENSES						
Wastewater Plant-Operations	386,334	355,188	358,429	383,561	1,483,512	
Wastewater Plant-Maintenance	917	843	851	911	3,523	
Wastewater Plant-Operations-Biosolids	94,429	86,817	87,608	93,750	362,603	
Wastewater Plant-Maintenance-Biosolids	0	0	0	0	0	
Wastewater Collection Operations	77,862	77,862	77,862	77,862	311,443	
Wastewater Collection Maintenance	29,376	29,376	29,376	29,376	117,503	
Wastewater Collection Operations MOM	96,450	96,450	96,450	96,450	385,800	
Wastewater Collection Maintenance MOM	138,459	138,459	138,459	138,459	553,836	
Wastewater Rehab Operations MOM	120	120	120	120	475	
Wastewater Rehab Maintenance MOM	0	0	0	0	0	
Administration Operations	247,218	247,218	247,218	247,218	988,874	
Administration Operations MOM	7,548	7,548	7,548	7,548	30,190	
Engineering Operations	86,829	86,829	86,829	86,829	347,317	
Engineering Operations MOM	2,148	2,148	2,148	2,148	8,595	
E & R Wastewater Plant Operations	51,968	47,778	48,215	51,595	199,557	
E & R Wastewater Plant Maintenance	1,827	1,680	1,696	1,815	7,019	
E & R Operations FOG MOM	16,527	16,527	16,527	16,527	66,112	
E & R Maintenance FOG MOM	0	0	0	0	0	
E & R Operations SM MOM	1,353	1,353	1,353	1,353	5,410	
E & R Maintenance SM MOM	0	0	0	0	0	
Facilities Maintenance Operations WWTP	0	0	0	0	0	
Facilities Maintenance Maintenance WWTP	145,280	133,568	134,786	144,236	557,870	
Facilities Maintenance Operations MOM	68,847	68,847	68,847	68,847	275,390	
Facilities Maintenance Maintenance MOM	44,709	44,709	44,709	44,709	178,840	
Customer Records and Collection	131,145	131,145	131,145	131,145	524,574	
Customer Service and Assistance	16,305	16,305	16,305	16,305	65,216	
Employee Benefits, FICA & Safety	463,278	463,278	463,278	463,278	1,853,112	
Meter Reading	11,967	11,967	11,967	11,967	47,867	
Depreciation	926,820	955,785	975,093	1,004,055	3,861,754	
Tax Equivalent	58,836	58,836	58,836	58,836	235,344	
Interest	173,415	184,725	192,265	203,574	753,978	
Bond Costs Amortization	15,000	15,000	15,000	15,000	60,000	
TOTAL EXPENSES	**3,294,967**	**3,280,361**	**3,312,920**	**3,397,474**	**13,285,714**	
NET INCOME (LOSS)	**385,925**	**103,788**	**102,101**	**257,001**	**848,823**	

Health Insurance Trust Fund

Programs, Services, and Functions:

This fund was established to account for the medical claims and administrative costs of the city employees other than those under the authority of the Cleveland Utilities Board and the Cleveland City Board of Education.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$4,561,224	$5,009,533	$5,459,533	$5,214,309	-4.5%
Claims	$3,700,988	$3,882,451	$3,882,451	$4,139,546	6.6%
Administrative Fees	$767,264	$765,321	$765,323	$801,423	4.7%
Total Expenditures	$4,468,252	$4,647,772	$4,647,774	$4,940,969	0.0%
NET INCOME	**$92,972**	**$361,761**	**$811,759**	**$273,340**	-66.3%
BEGINNING FUND BALANCE	**$798,840**	**$891,812**	**$891,812**	**$1,703,571**	91.0%
ENDING FUND BALANCE	**$891,812**	**$1,253,573**	**$1,703,571**	**$1,976,911**	16.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
520	Insurance Trust							
3D	Charges for services							
520	37920	Ins-L&J	.00	-95,500.00	.00	-103,200.00	-103,200.00	-103,200.00
520	37921	Ins-Fin	.00	-88,000.00	.00	-106,800.00	-106,800.00	-106,800.00
520	37922	Ins-Codes	.00	-33,000.00	.00	-36,000.00	-36,000.00	-36,000.00
520	37923	Ins-D&E	.00	-235,000.00	.00	-255,500.00	-255,500.00	-255,500.00
520	37924	Ins-Police	.00	-1,500,000.00	.00	-1,618,800.00	-1,618,800.00	-1,618,800.00
520	37925	Ins-Fire	.00	-1,425,000.00	.00	-1,539,540.00	-1,539,540.00	-1,539,540.00
520	37926	Ins-PW Op	.00	-295,000.00	.00	-303,000.00	-303,000.00	-303,000.00
520	37927	Ins-An Ctr	.00	-56,800.00	.00	-77,000.00	-77,000.00	-77,000.00
520	37928	Ins-CH Rec	.00	-33,100.00	.00	-34,500.00	-34,500.00	-34,500.00
520	37929	Ins-P&R	.00	-142,000.00	.00	-158,100.00	-158,100.00	-158,100.00
520	37930	Ins-ComCtr	.00	-47,800.00	.00	-61,600.00	-61,600.00	-61,600.00
520	37931	Ins-FoLan	.00	-108,500.00	.00	-117,500.00	-117,500.00	-117,500.00
520	37932	Ins-Lib	.00	-121,295.00	.00	-89,629.00	-89,629.00	-89,629.00
520	37933	Ins-Jet	.00	-17,000.00	.00	-17,000.00	-17,000.00	-17,000.00
520	37934	Ins-Adm	.00	-79,000.00	.00	-52,700.00	-52,700.00	-52,700.00
520	37935	Ins-IT	.00	-66,000.00	.00	-67,200.00	-67,200.00	-67,200.00
520	37940	Ins-SWM	.00	-155,500.00	.00	-167,600.00	-167,600.00	-167,600.00
520	37941	Ins-Strwtr	.00	-54,300.00	.00	-58,000.00	-58,000.00	-58,000.00
520	37942	Ins-SSA	.00	-118,300.00	.00	-121,600.00	-121,600.00	-121,600.00
520	37943	Ins-Fleet	.00	-78,000.00	.00	-70,000.00	-70,000.00	-70,000.00
520	37944	Ins-CDBG	.00	-22,234.00	.00	-15,500.00	-15,500.00	-15,500.00
520	37945	Ins-HR	.00	-33,000.00	.00	-25,500.00	-25,500.00	-25,500.00
520	37960	Ins-Retire	.00	-200,204.00	.00	-117,040.00	-117,040.00	-117,040.00
TOTAL Charges for services			.00	-5,004,533.00	.00	-5,213,309.00	-5,213,309.00	-5,213,309.00
3F	Interest							
520	36110	Int-Gen	.00	-5,000.00	.00	-1,000.00	-1,000.00	-1,000.00
TOTAL Interest			.00	-5,000.00	.00	-1,000.00	-1,000.00	-1,000.00
3G	Miscellaneous							
520	36815	TfrGenFund	.00	-450,000.00	.00	.00	.00	.00
TOTAL Miscellaneous			.00	-450,000.00	.00	.00	.00	.00
TOTAL Insurance Trust			.00	-5,459,533.00	.00	-5,214,309.00	-5,214,309.00	-5,214,309.00
TOTAL Insurance Trust			.00	-5,459,533.00	.00	-5,214,309.00	-5,214,309.00	-5,214,309.00
		TOTAL REVENUE	.00	-5,459,533.00	.00	-5,214,309.00	-5,214,309.00	-5,214,309.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust	2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
GRAND TOTAL	.00	-5,459,533.00	.00	-5,214,309.00	-5,214,309.00	-5,214,309.00

** END OF REPORT - Generated by Kristi Powers **

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
520110	INS-Legislative and Judicial							
5A	Personnel							
520110	51421	Claims	.00	66,551.00	.00	70,137.00	70,137.00	70,137.00
TOTAL Personnel			.00	66,551.00	.00	70,137.00	70,137.00	70,137.00
5B	Operating							
520110	52590	Admin Fee	.00	16,564.00	.00	17,061.00	17,061.00	17,061.00
TOTAL Operating			.00	16,564.00	.00	17,061.00	17,061.00	17,061.00
TOTAL INS-Legislative and Ju			.00	83,115.00	.00	87,198.00	87,198.00	87,198.00
520120	INS-Administration							
5A	Personnel							
520120	51421	Claims	.00	74,787.00	.00	77,031.00	77,031.00	77,031.00
TOTAL Personnel			.00	74,787.00	.00	77,031.00	77,031.00	77,031.00
5B	Operating							
520120	52590	Admin Fee	.00	11,964.00	.00	12,323.00	12,323.00	12,323.00
TOTAL Operating			.00	11,964.00	.00	12,323.00	12,323.00	12,323.00
TOTAL INS-Administration			.00	86,751.00	.00	89,354.00	89,354.00	89,354.00
520122	INS-Forestry and Land							
5A	Personnel							
520122	51421	Claims	.00	127,000.00	.00	130,810.00	130,810.00	130,810.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
TOTAL Personnel			.00	127,000.00	.00	130,810.00	130,810.00	130,810.00
5B	Operating							
520122	52590	Admin Fee	.00	16,564.00	.00	17,061.00	17,061.00	17,061.00
TOTAL Operating			.00	16,564.00	.00	17,061.00	17,061.00	17,061.00
TOTAL INS-Forestry and Land			.00	143,564.00	.00	147,871.00	147,871.00	147,871.00
520123	INS-Fleet							
5A	Personnel							
520123	51421	Claims	.00	85,517.00	.00	88,083.00	88,083.00	88,083.00
TOTAL Personnel			.00	85,517.00	.00	88,083.00	88,083.00	88,083.00
5B	Operating							
520123	52590	Admin Fee	.00	10,552.00	.00	10,869.00	10,869.00	10,869.00
TOTAL Operating			.00	10,552.00	.00	10,869.00	10,869.00	10,869.00
TOTAL INS-Fleet			.00	96,069.00	.00	98,952.00	98,952.00	98,952.00
520124	INS-Codes							
5A	Personnel							
520124	51421	Claims	.00	29,804.00	.00	30,698.00	30,698.00	30,698.00
TOTAL Personnel			.00	29,804.00	.00	30,698.00	30,698.00	30,698.00
5B	Operating							
520124	52590	Admin Fee	.00	9,816.00	.00	10,110.00	10,110.00	10,110.00
TOTAL Operating			.00	9,816.00	.00	10,110.00	10,110.00	10,110.00
TOTAL INS-Codes			.00	39,620.00	.00	40,808.00	40,808.00	40,808.00
520130	INS-Human Resources							
5A	Personnel							

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
520130	51421	Claims	.00	8,003.00	.00	69,075.00	69,075.00	69,075.00
TOTAL Personnel			.00	8,003.00	.00	69,075.00	69,075.00	69,075.00
5B	Operating							
520130	52590	Admin Fee	.00	1,572.00	.00	4,035.00	4,035.00	4,035.00
TOTAL Operating			.00	1,572.00	.00	4,035.00	4,035.00	4,035.00
TOTAL INS-Human Resources			.00	9,575.00	.00	73,110.00	73,110.00	73,110.00
520140	INS-Finance							
5A	Personnel							
520140	51421	Claims	.00	102,208.00	.00	105,274.00	105,274.00	105,274.00
TOTAL Personnel			.00	102,208.00	.00	105,274.00	105,274.00	105,274.00
5B	Operating							
520140	52590	Admin Fee	.00	16,350.00	.00	16,841.00	16,841.00	16,841.00
TOTAL Operating			.00	16,350.00	.00	16,841.00	16,841.00	16,841.00
TOTAL INS-Finance			.00	118,558.00	.00	122,115.00	122,115.00	122,115.00
520150	INS-Information Technology							
5A	Personnel							
520150	51421	Claims	.00	79,139.00	.00	81,513.00	81,513.00	81,513.00
TOTAL Personnel			.00	79,139.00	.00	81,513.00	81,513.00	81,513.00
5B	Operating							
520150	52590	Admin Fee	.00	11,564.00	.00	11,911.00	11,911.00	11,911.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
TOTAL Operating			.00	11,564.00	.00	11,911.00	11,911.00	11,911.00
TOTAL INS-Information Techno			.00	90,703.00	.00	93,424.00	93,424.00	93,424.00
520200 INS-Dev and Eng								
5A Personnel								
520200	51421	Claims	.00	281,185.00	.00	289,621.00	289,621.00	289,621.00
TOTAL Personnel			.00	281,185.00	.00	289,621.00	289,621.00	289,621.00
5B Operating								
520200	52590	Admin Fee	.00	40,490.00	.00	41,705.00	41,705.00	41,705.00
TOTAL Operating			.00	40,490.00	.00	41,705.00	41,705.00	41,705.00
TOTAL INS-Dev and Eng			.00	321,675.00	.00	331,326.00	331,326.00	331,326.00
520204 INS-Stormwater								
5A Personnel								
520204	51421	Claims	.00	8,575.00	.00	8,832.00	8,832.00	8,832.00
TOTAL Personnel			.00	8,575.00	.00	8,832.00	8,832.00	8,832.00
5B Operating								
520204	52590	Admin Fee	.00	8,834.00	.00	9,099.00	9,099.00	9,099.00
TOTAL Operating			.00	8,834.00	.00	9,099.00	9,099.00	9,099.00
TOTAL INS-Stormwater			.00	17,409.00	.00	17,931.00	17,931.00	17,931.00
520205 INS-Comm Deve Blk								
5A Personnel								
520205	51421	Claims	.00	11,504.00	.00	16,416.00	16,416.00	16,416.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
TOTAL Personnel			.00	11,504.00	.00	16,416.00	16,416.00	16,416.00
5B	Operating							
520205	52590	Admin Fee	.00	2,783.00	.00	4,251.00	4,251.00	4,251.00
TOTAL Operating			.00	2,783.00	.00	4,251.00	4,251.00	4,251.00
TOTAL INS-Comm Deve Blk			.00	14,287.00	.00	20,667.00	20,667.00	20,667.00
520300	INS-Police							
5A	Personnel							
520300	51421	Claims	.00	829,168.00	.00	854,043.00	854,043.00	854,043.00
TOTAL Personnel			.00	829,168.00	.00	854,043.00	854,043.00	854,043.00
5B	Operating							
520300	52590	Admin Fee	.00	218,401.00	.00	234,194.00	234,194.00	234,194.00
TOTAL Operating			.00	218,401.00	.00	234,194.00	234,194.00	234,194.00
TOTAL INS-Police			.00	1,047,569.00	.00	1,088,237.00	1,088,237.00	1,088,237.00
520341	INS-Animal Ctrl							
5A	Personnel							
520341	51421	Claims	.00	30,299.00	.00	100,745.00	100,745.00	100,745.00
TOTAL Personnel			.00	30,299.00	.00	100,745.00	100,745.00	100,745.00
5B	Operating							
520341	52590	Admin Fee	.00	9,202.00	.00	9,478.00	9,478.00	9,478.00
TOTAL Operating			.00	9,202.00	.00	9,478.00	9,478.00	9,478.00
TOTAL INS-Animal Ctrl			.00	39,501.00	.00	110,223.00	110,223.00	110,223.00
520350	INS-Fire							
5A	Personnel							

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
520350	51421	Claims	.00	1,294,741.00	.00	1,333,583.00	1,333,583.00	1,333,583.00
TOTAL Personnel			.00	1,294,741.00	.00	1,333,583.00	1,333,583.00	1,333,583.00
5B	Operating							
520350	52590	Admin Fee	.00	254,597.00	.00	262,235.00	262,235.00	262,235.00
TOTAL Operating			.00	254,597.00	.00	262,235.00	262,235.00	262,235.00
TOTAL INS-Fire			.00	1,549,338.00	.00	1,595,818.00	1,595,818.00	1,595,818.00
520400	INS-Public Works							
5A	Personnel							
520400	51421	Claims	.00	385,694.00	.00	397,265.00	397,265.00	397,265.00
TOTAL Personnel			.00	385,694.00	.00	397,265.00	397,265.00	397,265.00
5B	Operating							
520400	52590	Admin Fee	.00	42,331.00	.00	43,601.00	43,601.00	43,601.00
TOTAL Operating			.00	42,331.00	.00	43,601.00	43,601.00	43,601.00
TOTAL INS-Public Works			.00	428,025.00	.00	440,866.00	440,866.00	440,866.00
520411	INS-State Street							
5A	Personnel							
520411	51421	Claims	.00	64,026.00	.00	65,947.00	65,947.00	65,947.00
TOTAL Personnel			.00	64,026.00	.00	65,947.00	65,947.00	65,947.00
5B	Operating							
520411	52590	Admin Fee	.00	15,950.00	.00	16,429.00	16,429.00	16,429.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
TOTAL Operating			.00	15,950.00	.00	16,429.00	16,429.00	16,429.00
TOTAL INS-State Street			.00	79,976.00	.00	82,376.00	82,376.00	82,376.00
520431	INS-Solid Waste							
5A	Personnel							
520431	51421	Claims	.00	54,001.00	.00	56,329.00	56,329.00	56,329.00
TOTAL Personnel			.00	54,001.00	.00	56,329.00	56,329.00	56,329.00
5B	Operating							
520431	52590	Admin Fee	.00	20,245.00	.00	20,950.00	20,950.00	20,950.00
TOTAL Operating			.00	20,245.00	.00	20,950.00	20,950.00	20,950.00
TOTAL INS-Solid Waste			.00	74,246.00	.00	77,279.00	77,279.00	77,279.00
520450	INS-Regional Jetport							
5A	Personnel							
520450	51421	Claims	.00	4,069.00	.00	7,289.00	7,289.00	7,289.00
TOTAL Personnel			.00	4,069.00	.00	7,289.00	7,289.00	7,289.00
5B	Operating							
520450	52590	Admin Fee	.00	3,067.00	.00	3,159.00	3,159.00	3,159.00
TOTAL Operating			.00	3,067.00	.00	3,159.00	3,159.00	3,159.00
TOTAL INS-Regional Jetport			.00	7,136.00	.00	10,448.00	10,448.00	10,448.00
520500	INS-Parks and Recreation							
5A	Personnel							
520500	51421	Claims	.00	226,869.00	.00	233,675.00	233,675.00	233,675.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
TOTAL Personnel			.00	226,869.00	.00	233,675.00	233,675.00	233,675.00
5B	Operating							
520500	52590	Admin Fee	.00	21,472.00	.00	22,116.00	22,116.00	22,116.00
TOTAL Operating			.00	21,472.00	.00	22,116.00	22,116.00	22,116.00
TOTAL INS-Parks and Recreati			.00	248,341.00	.00	255,791.00	255,791.00	255,791.00
520511	INS-College Hill							
5A	Personnel							
520511	51421	Claims	.00	18,334.00	.00	18,884.00	18,884.00	18,884.00
TOTAL Personnel			.00	18,334.00	.00	18,884.00	18,884.00	18,884.00
5B	Operating							
520511	52590	Admin Fee	.00	8,098.00	.00	8,341.00	8,341.00	8,341.00
TOTAL Operating			.00	8,098.00	.00	8,341.00	8,341.00	8,341.00
TOTAL INS-College Hill			.00	26,432.00	.00	27,225.00	27,225.00	27,225.00
520521	INS-Comm Cntr							
5A	Personnel							
520521	51421	Claims	.00	52,051.00	.00	53,613.00	53,613.00	53,613.00
TOTAL Personnel			.00	52,051.00	.00	53,613.00	53,613.00	53,613.00
5B	Operating							
520521	52590	Admin Fee	.00	6,871.00	.00	7,077.00	7,077.00	7,077.00
TOTAL Operating			.00	6,871.00	.00	7,077.00	7,077.00	7,077.00
TOTAL INS-Comm Cntr			.00	58,922.00	.00	60,690.00	60,690.00	60,690.00
520550	INS-Library							
5A	Personnel							

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Insurance Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
520550	51421	Claims	.00	48,926.00	.00	50,683.00	50,683.00	50,683.00
TOTAL Personnel			.00	48,926.00	.00	50,683.00	50,683.00	50,683.00
5B	Operating							
520550	52590	Admin Fee	.00	18,036.00	.00	18,577.00	18,577.00	18,577.00
TOTAL Operating			.00	18,036.00	.00	18,577.00	18,577.00	18,577.00
TOTAL INS-Library			.00	66,962.00	.00	69,260.00	69,260.00	69,260.00
TOTAL Insurance Trust			.00	4,647,774.00	.00	4,940,969.00	4,940,969.00	4,940,969.00
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00
		TOTAL EXPENSE	.00	4,647,774.00	.00	4,940,969.00	4,940,969.00	4,940,969.00
		GRAND TOTAL	.00	4,647,774.00	.00	4,940,969.00	4,940,969.00	4,940,969.00

** END OF REPORT - Generated by Kristi Powers **

Meiler Estate Trust Fund

Programs, Services, and Functions:

This fund was established by a contribution in the amount of $141,159 to the Cleveland Animal Control from the estate of Elizabeth Jean Meiler. The department received an additional $125,634 from the estate of Elizabeth Jean Meiler in FY2002 and $191,440 from the estate of John Meiler in FY2003. Interest from these gifts will be used to support the animal control when enough funds have been generated.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	$15,120	$500	$500	$300	-40.0%
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	**$15,120**	**$500**	**$500**	**$300**	-40.0%
BEGINNING FUND BALANCE	**$481,649**	**$496,769**	**$496,769**	**$497,269**	0.1%
ENDING FUND BALANCE	**$496,769**	**$497,269**	**$497,269**	**$497,569**	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.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 22001 FY2022 OPERATING BUDGET FOR PERIOD 99

Meiler/Animal Shelter Trust			2020 REVISED BUD	2021 REVISED BUD	2022 DEPT HEAD	2022 COORDINATOR	2022 CFO	2022 ADOPTED
126 Meiler/Animal Shelter Trust								
3F Interest								
126	36110	Int-Gen	.00	-500.00	-300.00	-300.00	-300.00	-300.00
TOTAL Interest			.00	-500.00	-300.00	-300.00	-300.00	-300.00
TOTAL Meiler/Animal Shelter			.00	-500.00	-300.00	-300.00	-300.00	-300.00
TOTAL Meiler/Animal Shelter			.00	-500.00	-300.00	-300.00	-300.00	-300.00
		TOTAL REVENUE	.00	-500.00	-300.00	-300.00	-300.00	-300.00
		TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
		GRAND TOTAL	.00	-500.00	-300.00	-300.00	-300.00	-300.00

** END OF REPORT - Generated by Kristi Powers **

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

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 Initative

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.

LRTP- 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

PIE – Partnerships in Industry and Education

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 that an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings - The accumulated earnings of an Enterprise or Internal Service Fund which have been retained or held in the fund and which are not reserved for any specific purpose.

Revenue - Sources of income financing the operations of government.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

RFID- Radio Frequency Identification

ROW-Right of Way

RPO- Rural Planning Organization

RTP- Recreation Trails Program

RTU-Roof-top Units

S

SBCCI- Southern Building Code Congress International

SCI- Smart Communities Initiative

SCBA-Self Contained Breathing Apparatus

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

Tax Year			Bradley County, Tennessee		
			City	County	Total
2011			$ 1.49	$ 1.79	$ 3.28
2012			$ 1.49	$ 1.79	$ 3.28
2013	Revaluation	$ 1.5844	$ 1.7655	$ 1.8254	$ 3.59
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	$ 3.77
2018			$ 2.0600	$ 1.7084	$ 3.77
2019			$ 2.0600	$ 1.7821	$ 3.84
2020	Revaluation				$ -

CITY OF CLEVELAND, TENNESSEE

PRINCIPAL TAXPAYERS

Estimated 6/30/2021

Assessed Taxpayer	Type of Business	2020 Assessed Valuation	Percentage of total Valuation
Mars Snackfoods	Candy Manufacture	$38,532,921	3.08%
Bayer Healthcare	Distribution Compnay	$31,232,431	2.49%
Cleveland Tennessee Hospital	Health Care	$29,075,735	2.32%
Whirlpool	Appliance Manufacture	$28,336,744	2.26%
Life Care Centers of America	Health Care	$26,114,875	2.08%
Duracell Company	Battery Manufacture	$17,266,395	1.38%
Triumph Sheets, LLC	Manufacture	$11,880,259	0.95%
Pinnacle Corner at Paul Huff	Developer	$11,187,185	0.89%
Peyton's Southeastern	Distribution Company	$10,299,340	0.82%
Wal-Mart	Retail	$10,147,192	0.81%
TOTALS		$214,073,077	17.08%

*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

	2020		
Employer	Employees	Rank	Percentage of Total Labor Force Bradley County
Whirlpool/Maytag	1,480	1	2.54%
Bradley County Schools	1,200	2	2.06%
Tennova	1,100	3	1.89%
Peyton's Southeastern	1,100	4	1.89%
Jackson Furniture Industries	894	5	1.53%
Wal-Mart	850	6	1.46%
Bradley County Government	620	7	1.06%
Mars Chocolate	575	8	0.98%
Schering-Plough Inc	535	9	0.92%
Lee University	501	10	0.86%
City Government	N/A	N/A	N/A
Total	8,855		15.19%

Source: Cleveland/Bradley Chamber of Commerce and Tennessee Department of Labor & Workforce Development.

This schedule should include the ten largest employers, unless fewer are required to reach 50% of total employment.

CITY OF CLEVELAND, TENNESSEE
ESTIMATED COMPUTATION OF LEGAL DEBT MARGIN
6/30/2021 (estimated)

Total assessed value		$1,272,460,019
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		$127,246,002
Debt applicable to limitation:		
Total bonded debt	$151,645,362	
Less: Revenue bonds	67,496,540	
Amount available for repayment of general obligation bonds	6,508,334	
Total debt applicable to limitation		77,640,488
Legal debt margin		**$49,605,514**
Per Capita Debt as of June 30, 2021 (estimated)		$1,686

CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA
June 30, 2020

Population	44,974
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:	City	Schools	Library	Cleveland Utilities	
Regular Full-time	339	686	11	207	1,243
Regular Part-time	13	118	30	0	161
Seasonal Part-time	5	0	0	0	5
Total	357	804	41	207	1,409

Area of City	30.79
Miles of roads and streets:	
Asphalt	362.19
Miles of sidewalks	53.70
Fire Protection:	
Classification	2
Number of stations	6
Number of full-time employees	107
Number of fire trucks (pumpers and ladders and tankers), radio equipped	15
Number of sedans/suvs- radio equipped	8
Number of Fire Specialists pickup trucks - radio equipped	1
Number of fire hydrants	2,840
Per-capita fire loss	$33.64 (inside city)
Police Protection:	
Number of stations	1
Number of substations	0
Number of full-time sworn officers	105
Number of police reserves	0
Number of civilian personnel including Animal Control	
Regular full-time	18
Regular part-time	14
Number of public service officers	12

CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA - (Continued)
June 30, 2020

Police Protection:

Criminal offenses:

TIBRS - Part A	7,706
TIBRS - Part B	973

Number of vehicles - all radio equipped including Animal Control

Motorola 800	91
Kenwood 800	31

EDUCATION - PUBLIC SCHOOL SYSTEM

	Number	ADM	ADA
High School (Grades 9, 10, 11 and 12)	1	1,682	1,610
Middle School (Grades 6 through 8)	1	1,343	1,285
Elementary Schools (Grades K through 5)	7	2,457	2,353
Ungraded - Special Education		130	127
Total Students		5,612	5,375

Certificated Staff	462
Non-Certificated Personnel	292
Total Personnel	754

RECREATION AND CULTURE:

Parks (total acres)	290
Number developed	15
Number of swimming pools	3
Number of tennis courts	7
Number of softball parks	5
Number of gymnasiums	2
Number of multi-purpose fields	1
Number of soccer parks	1
Number of libraries	1city/county
Number of volumes	187,723
Number of e-books	28,501
Number of e-Audiobooks	1,206
Number of e-Videos	585
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.

THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION
Schedule of Electric Rates in Force
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2021

Season	Transition	Retail Rates Effective April 2021					
Schedule		Base [1]	Revenue Adjustment N/A [2]	Base Plus Zero TVA Revenue Adjustment [3] = [1]+[2]	Environmental Adjustment [4]	FCA [5]	June '19 Effective Rate [6] = [3]+[4]+[5]
Residential	Customer Charge (Net)	$22.43		$22.43	-1.60000		$20.83
	Surcharge	0.00		0.00			0.00
	Grid Access Charge	2.00	0.05000	2.05			2.05
	All kWh	0.07534	0.00147	0.07681	-0.00297	0.02147	0.09531
Alternate	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Usage	Block2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Blocks	Block3 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GSA1	Customer #1	22.41		22.41			22.41
	Customer #2	22.41		22.41			22.41
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Grid Access Charge	2.00	0.05000	2.05			2.05
	All kWh	0.08205	0.00160	0.08365	0.00323	0.02121	0.10809
Alternate	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Usage	Block2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Blocks	Block3 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GSA2	Customer #1	60.82		60.82			60.82
	Customer #2	0.00		0.00			0.00
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Grid Access Charge	0.0050	0.00012	0.00512			0.00512
	kW, 0-50	0.00	0.00	0.00	0.00		0.00
	kW, 51-1,000	13.72	0.25	13.97	0.00		13.97
	1st 15,000 kWh	0.07426	0.00150	0.07576	0.00323	0.02121	0.10020
	Additional kWh	0.03330	0.00067	0.03397	0.00323	0.02092	0.05812
GSA3	Customer #1	195.66		195.66			195.66
	Customer #2	0.00		0.00			0.00
	Surcharge	0.00500	0.00012	0.00512			0.005120
	Block 1 kW	11.68	0.25	11.93	0.00		11.93
	Block 2 kW	11.55	0.25	11.80	0.00		11.80
Alternate	Block 3 kW	0.00	0.00	0.00	0.00		0.00
Blocks	All kWh	0.03320	0.00072	0.03392	0.00323	0.02092	0.05807
	Block 1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Alternate	Block 2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Blocks							
	Surcharge	0.00		0.00			0.00
Outdoor Lighting	All kWh	0.04269	0.00064	0.04333	0.00323	0.02147	0.06803
	Customer	0.00		0.00			0.00
Drainage Pumping	Surcharge	0.00		0.00			0.00
	All kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Customer Charge #1	0.00		0.00			0.00
SRS	Customer Charge #2	0.00		0.00			0.00
	Grid Access Charge #1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	All kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Customer Charge (Net)	0.00		0.00			0.00
TRS	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	Customer #1	22.41		22.41			22.41
TGSA1	Customer #2	22.41		22.41			22.41
	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Grid Access Charge	2.00	0.05000	2.05			2.05
	OnPeak kWh	0.16283	0.00354	0.16637	0.00323	0.02121	0.19081
	OffPeak kWh	0.04892	0.00081	0.04973	0.00323	0.02121	0.07417
	Summer						
Alternative Season	Customer #1	0.00		0.00			0.00
TGSA2	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	0.00	0.00	0.00	0.00		0.00
	OffPeak Excess kW	0.00	0.00	0.00	0.00		3.38
	DCC	0.00	0.00	0.00	0.00		0.00
	OnPeak kWh	0.00	0.00	0.00	0.00	0.00	0.00000
	OffPeak kWh	0.00	0.00	0.00	0.00	0.00	0.07

THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION
Schedule of Electric Rates in Force- (Continued)
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2021

		Retail Rates Effective April 2021					
		Base [1]	Revenue Adjustment N/A [2]	Base Plus Zero TVA Revenue Adjustment [3] = [1]+[2]	Environmental Adjustment [4]	FCA [5]	June '19 Effective Rate [6] = [3]+[4]+[5]
Alternative Season	**Summer**						
TGSA3	Customer #1	0.00		0.00			0.00
	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	0.00	0.00	0.00	0.00		0.00
	OffPeak Excess kW	0.00	0.00	0.00	0.00		0.00
	All kWh	0.00	0.00	0.00	0.00		0.00
	OnPeak kWh	0.00	0.00	0.00	0.00	0.00	0.00
	OffPeak kWh	0.00	0.00	0.00	0.00	0.00	0.00
TDGSA	Customer Charge	0.00		0.00			0.00
	Admin Charge	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	Transition Season OnPeak kW	0.00	0.00	0.00	0.00		0.00
	Summer Season Max Kw	0.00	0.00	0.00	0.00		0.00
	Transition Season OffPeak kW	0.00	0.00	0.00	0.00		0.00
	Transition Season OnPeak kWh	0.00	0.00	0.00	0.00	0.00	0.00
	Transition Season OffPeak kWh - First 200 HUD	0.00	0.00	0.00	0.00	0.00	0.00
	Transition Season OffPeak kWh - Next 200 HUD	0.00	0.00	0.00	0.00	0.00	0.00
	Transition Season OffPeak kWh - Additional HUD	0.00		0.00		0.00	0.00
TDMSA	Customer Charge	0.00		0.00			0.00
	Admin Charge	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	Transition Season OnPeak kW	0.00	0.00	0.00	0.00		0.00
	Summer Season Max Kw	0.00	0.00	0.00	0.00		0.00
	Transition Season OffPeak kW	0.00	0.00	0.00	0.00		0.00
	Transition Season OnPeak kWh	0.00	0.00	0.00	0.00	0.00	0.00
	Transition Season OffPeak kWh - First 200 HUD	0.00	0.00	0.00	0.00	0.00	0.00
	Transition Season OffPeak kWh - Next 200 HUD	0.00	0.00	0.00	0.00	0.00	0.00
	Transition Season OffPeak kWh - Additional HUD	0.00	0.00	0.00	0.00	0.00	0.00
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
	Transition Season OnPeak kW	9.67	0.23	9.90	0.00		9.90
	Summer Season Max Kw	4.61	0.08	4.69	0.52		5.21
	Transition Season OffPeak kW	9.67	0.23	9.90	0.00		9.90
	Transition Season OnPeak kWh	0.03788	0.00091	0.03879	0.00111	0.01848	0.05838
	Transition Season OffPeak kWh - First 200 HUD	0.03788	0.00091	0.03879	0.00111	0.01848	0.05838
	Transition Season OffPeak kWh - Next 200 HUD	0.00443	0.00010	0.00453	0.00111	0.01848	0.02412
	Transition Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.01848	0.02071
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
	Transition Season OnPeak kW	9.67	0.23	9.90	0.00		9.90
	Summer Season Max Kw	4.10	0.08	4.18	0.52		4.70
	Transition Season OffPeak kW	9.67	0.23	9.90	0.00		9.90
	Transition Season OnPeak kWh	0.03788	0.00091	0.03879	0.00111	0.01848	0.05838
	Transition Season OffPeak kWh - First 200 HUD	0.03788	0.00091	0.03879	0.00111	0.01848	0.05838
	Transition Season OffPeak kWh - Next 200 HUD	0.00443	0.00010	0.00453	0.00111	0.01848	0.02412
	Transition Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.01848	0.02071
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
	Transition Season OnPeak kW	9.67	0.23	9.90	0.00		9.90
	Summer Season Max Kw	3.99	0.08	4.07	0.52		4.59
	Transition Season OffPeak kW	9.67	0.23	9.90	0.00		9.90
	Transition Season OnPeak kWh	0.03788	0.00091	0.03879	0.00111	0.01848	0.05838
	Transition Season OffPeak kWh - First 200 HUD	0.03788	0.00091	0.03879	0.00111	0.01848	0.05838
	Transition Season OffPeak kWh - Next 200 HUD	0.00331	0.00008	0.00339	0.00111	0.01848	0.02298
	Transition Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.01848	0.02071
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
	Transition Season OnPeak kW	9.05	0.22	9.27	0.00		9.27
	Summer Season Max Kw	1.72	0.02	1.74	0.52		2.26
	Transition Season OffPeak kW	9.05	0.22	9.27	0.00		9.27
	Transition Season OnPeak kWh	0.03397	0.00081	0.03478	0.00111	0.01810	0.05399
	Transition Season OffPeak kWh - First 200 HUD	0.03397	0.00081	0.03478	0.00111	0.01810	0.05399
	Transition Season OffPeak kWh - Next 200 HUD	0.00194	0.00005	0.00199	0.00111	0.01810	0.02120
	Transition Season OffPeak kWh - Additional HUD	-0.00055	-0.00001	-0.00056	0.00111	0.01810	0.01865

THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION
Schedule of Electric Rates in Force - (Continued)
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2021

		Retail Rates Effective April 2021					
		Base [1]	Revenue Adjustment N/A [2]	Base Plus Zero TVA Revenue Adjustment [3] = [1]+[2]	Environmental Adjustment [4]	FCA [5]	June '19 Effective Rate [6] = [3]+[4]+[5]
MSC	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Transition Season OnPeak kW	9.05	0.22	9.27	0.00		9.27
	Summer Season Max Kw	1.21	0.02	1.23	0.52		1.75
	Transition Season OffPeak kW	9.05	0.22	9.27	0.00		9.27
	Transition Season OnPeak kWh	0.03287	0.00078	0.03365	0.00111	0.01810	0.05286
	Transition Season OffPeak kWh - First 425 HUD	0.03287	0.00078	0.03365	0.00111	0.01810	0.05286
	Transition Season OffPeak kWh - Next 195 HUD	0.00332	0.00008	0.00340	0.00111	0.01810	0.02261
	Transition Season OffPeak kWh - Over 620 HUD	0.00332	0.00008	0.00340	0.00000	0.01810	0.02261
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
	Transition Season OnPeak kW	9.05	0.22	9.27	0.00		9.27
	Summer Season Max Kw	1.10	0.02	1.12	0.52		1.64
	Transition Season OffPeak kW	9.05	0.22	9.27	0.00		9.27
	Transition Season OnPeak kWh	0.03064	0.00073	0.03137	0.00111	0.01810	0.05058
	Transition Season OffPeak kWh - First 425 HUD	0.03064	0.00073	0.03137	0.00111	0.01810	0.05058
	Transition Season OffPeak kWh - Next 195 HUD	0.00167	0.00004	0.00171	0.00111	0.01810	0.02092
	Transition Season OffPeak kWh - Over 620 HUD	0.00109	0.00003	0.00112	0.00111	0.01810	0.02033

Customers @ June 30, 2020:	
Residential	27,329
General	4,524
Outdoor Lighting	166
Total	32,019

THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - WATER DIVISION
Schedule of Water and Wastewater Rates in Force
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2021

Water and Wastewater Rates
in Effect on July 1, 2021

Water Rates	Inside City	Outside City
RESIDENTIAL (Class 201, 202)		
Customer charge	$9.59	$17.29
First 1,400 cu. ft.	$2.85/100 cu. ft.	$4.46/100 cu. ft.
Additional	$2.96/100 cu. ft.	$4.69/100 cu. ft.
NON-RESIDENTIAL (Small Commercial) (Class 204, 205)		
Customer charge	$15.69	$23.38
First 15,000 cu. ft.	$2.85/100 cu. ft.	$4.46/100 cu. ft.
Next 85,000 cu. ft.	$2.35/100 cu. ft.	$3.69/100 cu. ft.
Additional	$1.71/100 cu. ft.	$2.76/100 cu. ft.
NON-RESIDENTIAL (Large Commercial) (Class 208, 209)		
Customer charge	$38.58	$46.25
First 15,000 cu. ft.	$2.85/100 cu. ft.	$4.46/100 cu. ft.
Next 85,000 cu. ft.	$2.35/100 cu. ft.	$3.69/100 cu. ft.
Additional	$1.71/100 cu. ft.	$2.76/100 cu. ft.
IRRIGATION ONLY (Class 211, 213)		
Customer charge	$9.59	$17.29
All usage	$2.63/100 cu. ft.	$4.16/100 cu. ft.
RESALE (Class 203) & FIRE SPRINKLER SYSTEM (CLASS 210)		
Customer Charge	$38.58	$38.58
All usage	$1.71/100 cu. ft.	$1.71/100 cu. ft.

Wastewater Rates	Inside City	Outside City
RESIDENTIAL (Class 301, 302) (April - November)		
Customer charge	$8.75	$12.44
First 1,400 cu. ft.	$4.32/100 cu. ft.	$6.51/100 cu. Ft.
Additional	$0.00/100 cu. ft.	$0.00/100 cu. ft.
RESIDENTIAL (Class 301, 302) (December - March		
Customer charge	$8.75	$12.44
All usage	$4.32/100 cu. ft.	$6.51/100 cu. Ft.
NON-RESIDENTIAL (Small Commercial) (Class 304, 305) (Meter Less Than 3")		
Customer charge	$14.22	$17.90
First 100,000 cu. ft.	$4.32/100 cu. ft.	$6.51/100 cu. ft.
Additional	$3.63/100 cu. ft.	$5.43/100 cu. ft.
NON-RESIDENTIAL (Large Commercial) (Class 308, 309) (Meter 3" or Larger)		
Customer charge	$34.68	$38.39
First 100,000 cu. ft.	$4.32/100 cu. ft.	$6.51/100 cu. ft.
Additional	$3.63/100 cu. ft.	$5.43/100 cu. ft.
WASTEWATER SURCHARGE		
CBOD	.1279/pound/day	.1279pound/day
TSS	.1515/pound/day	.1515/pound/day
TKN	.2571/pound/day	.2571/pound/day

Rates are subject to rules and regulations of Cleveland Utilities.
Rates will be subject to adjustment as rate adjustments are received from water suppliers.

THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - WATER DIVISION
Schedule of Water and Wastewater Rates in Force
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2021

MINIMUM BILLS

in Effect on July 1, 2021
(Based on installed meter size)

RESIDENTIAL (Class 201, 202, 301, 302)

Size	Code	Minimum Usage	Inside Rates			Outside Rates		
			Water	Wastewater Dec-Mar/Apr-Nov		Water	Wastewater Dec-Mar/Apr-Nov	
5/8"	000	200 cu. ft.	$15.29	$17.39	$17.39	$26.21	$25.46	$25.46
3/4"	002	600 cu. ft.	$26.69	$34.67	$34.67	$44.05	$51.50	$51.50
1"	003	800 cu. ft.	$32.39	$43.31	$43.31	$52.97	$64.52	$64.52
1 1/2"	005	2,000 cu. ft.	$67.25	$95.15	$69.23	$107.87	$142.64.	$103.58
2"	006	4,000 cu. ft.	$126.45	$181.55	$69.23	$201.67	$272.84	$103.58

IRRIGATION (Class 211, 213)

5/8"	000	200 cu. ft.	$15.51	N/A		$26.67	N/A	
3/4"	002	600 cu. ft.	$27.35	N/A		$45.43	N/A	
1"	003	800 cu. ft.	$33.27	N/A		$54.81	N/A	
1 1/2"	005	2,000 cu. ft.	$68.79	N/A		$111.09	N/A	
2"	006	4,000 cu. ft.	$127.99	N/A		$204.89	N/A	
3"	008	10,000 cu. ft.	$305.59	N/A		$486.29	N/A	
4"	009	17,000 cu. ft.	$512.79	N/A		$814.59	N/A	
6"	010	44,000 cu. ft.	$1,311.99	N/A		$2,080.89	N/A	
8"	011	82,000 cu. ft.	$2,436.79	N/A		$3,863.09	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.	$21.39	$22.86	$32.30	$30.92
3/4"	002	600 cu. ft.	$32.79	$40.14	$50.14	$56.96
1"	003	800 cu. ft.	$38.49	$48.78	$59.06	$69.98
1 1/2"	005	2,000 cu. ft.	$72.69	$100.62	$112.58	$148.10
2"	006	4,000 cu. ft.	$129.69	$187.02	$201.78	$278.30

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

3"	008	10,000 cu. ft.	$323.58	$466.68	$492.25	$689.39
4"	009	17,000 cu. ft.	$513.08	$769.08	$789.05	$1,145.09
6"	010	44,000 cu. ft.	$1,147.58	$1,935.48	$1,785.35	$2,902.79
8"	011	82,000 cu. ft.	$2,040.58	$3,577.08	$3,187.55	$5,376.59
10"	012	115,000 cu. ft.	$2,720.08	$4,899.18	$4,265.75	$7,362.89

THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - WATER DIVISION
Schedule of Water and Wastewater Rates in Force
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2021

RESALE/FIRE SPRINKLER SYSTEM METER

3"	008	10,000 cu. ft.	$209.58	N/A	$209.58	N/A
4"	009	17,000 cu. ft.	$329.28	N/A	$329.28	N/A
6"	010	44,000 cu. ft.	$790.98	N/A	$790.98	N/A
8"	011	82,000 cu. ft.	$1,440.78	N/A	$1,440.78	N/A
10"	012	115,000 cu. ft.	$2,005.08	N/A	$2,005.08	N/A

Number of Customers at June 30, 2020:	Water	Wastewater
	42,467	19,484

Rates are subject to rules and regulations of Cleveland Utilities.
Rates will be subject to adjustment as rate adjustments are received from water suppliers.

AWWA Free Water Audit Software:
Reporting Worksheet

WAS v5.0

American Water Works Association.
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? Click to access definition
+ Click to add a comment

Water Audit Report for: Cleveland Utilities (TN0000117)
Reporting Year: FY2020 7/2019 - 6/2020

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.

Master Meter and Supply Error Adjustments

WATER SUPPLIED

<---------- Enter grading in column 'E' and 'J' ---------->

					Pcnt:	Value:	
Volume from own sources:	8	2,509.979	MG/Yr				MG/Yr
Water imported:	8	1,755.822	MG/Yr				MG/Yr
Water exported:	8	46.156	MG/Yr				MG/Yr

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

WATER SUPPLIED: 4,219.645 MG/Yr

AUTHORIZED CONSUMPTION

Click here: ? for help using option buttons below

				Pcnt:	Value:	
Billed metered:	9	2,798.425	MG/Yr			
Billed unmetered:			MG/Yr			
Unbilled metered:	10	136.510	MG/Yr			
Unbilled unmetered:	8	22.196	MG/Yr		22.196	MG/Yr

Use buttons to select percentage of water supplied **OR** value

AUTHORIZED CONSUMPTION: 2,957.131 MG/Yr

WATER LOSSES (Water Supplied - Authorized Consumption) 1,262.515 MG/Yr

Apparent Losses

				Pcnt:	Value:	
Unauthorized consumption:		10.549	MG/Yr	0.25%		MG/Yr

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

Customer metering inaccuracies:	8	154.470	MG/Yr	5.00%		MG/Yr
Systematic data handling errors:	8	6.996	MG/Yr	0.25%		MG/Yr

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

Apparent Losses: 172.015 MG/Yr

Real Losses (Current Annual Real Losses or CARL)

Real Losses = Water Losses - Apparent Losses: 1,090.499 MG/Yr

WATER LOSSES: 1,262.515 MG/Yr

NON-REVENUE WATER

NON-REVENUE WATER: 1,421.220 MG/Yr

= Water Losses + Unbilled Metered + Unbilled Unmetered

SYSTEM DATA

Length of mains:	9	764.3	miles
Number of active AND inactive service connections:	8	32,467	
Service connection density:		42	conn./mile main

Are customer meters typically located at the curbstop 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:	7	95.0	psi

COST DATA

Total annual cost of operating water system:	10	$15,626,869	$/Year	
Customer retail unit cost (applied to Apparent Losses):	8	$5.49	$/1000 gallons (US)	
Variable production cost (applied to Real Losses):	9	$1,020.00	$/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

AWWA Free Water Audit Software:
System Attributes and Performance Indicators

WAS v5.0
American Water Works Association.
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Water Audit Report for: Cleveland Utilities (TN0000117)
Reporting Year: FY2020 7/2019 - 6/2020

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

System Attributes:

	Apparent Losses:	172.015	MG/Yr
+	Real Losses:	1,090.499	MG/Yr
=	Water Losses:	1,262.515	MG/Yr
?	Unavoidable Annual Real Losses (UARL):	312.25	MG/Yr
	Annual cost of Apparent Losses:	$945,099	
	Annual cost of Real Losses:	$1,112,309	Valued at Variable Production Cost

Return to Reporting Worksheet to change this assumpiton

Performance Indicators:

Financial:	Non-revenue water as percent by volume of Water Supplied:	33.7%	
	Non-revenue water as percent by cost of operating system:	14.2%	Real Losses valued at Variable Production Cost
Operational Efficiency:	Apparent Losses per service connection per day:	14.52	gallons/connection/day
	Real Losses per service connection per day:	92.02	gallons/connection/day
	Real Losses per length of main per day*:	N/A	
	Real Losses per service connection per day per psi pressure:	0.97	gallons/connection/day/psi
	From Above, Real Losses = Current Annual Real Losses (CARL):	1,090.50	million gallons/year
?	Infrastructure Leakage Index (ILI) [CARL/UARL]:	3.49	

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