

ANNUAL BUDGET
2022-23
FISCAL YEAR



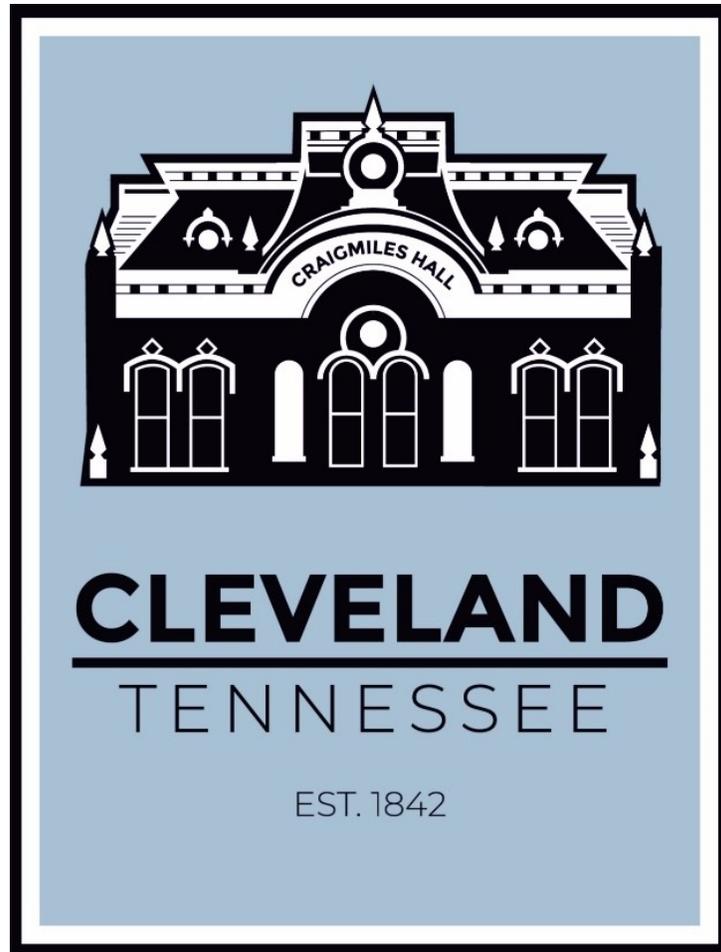
CLEVELAND
TENNESSEE

EST. 1842



www.clevelandtn.gov 

*City of Cleveland,
Tennessee*



*Annual Budget
FY 2023*

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 2022-2023

City Officials:

<i>Mayor:</i>	Kevin Brooks
<i>City Council:</i>	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
<i>City Attorney:</i>	John F. Kimball
<i>City Judge:</i>	Richard Banks
<i>City Manager:</i>	Joe Fivas
<i>Asst. City Manager/CFO:</i>	Shawn McKay

Department Heads:

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

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Introduction

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

Cleveland has a growing economy facilitated by a strong industrial base and fast-evolving retail market. The area is home to 14 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: Sigura, Resolute Forest Products – Calhoun Operations, Brown Stove Works, Renfro Corporation, Procter & Gamble, Triumph Sheets, Jackson Manufacturing, Johnston Coca-Cola Bottling Co., Mars Snackfoods, Whirlpool, Amazon, Wacker Polysilicon, Tennova Health Care Center, Newly Weds Foods, Olin Corporation, Peyton’s Southeastern, Flowers Bakery, Rubbermaid, Polartec, Beiersdorf, and Eaton Electrical. 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 2020 was 47,356. The City and County are both growing at a moderate rate. The City has shown consistent growth throughout its history, as the following table demonstrates:

	City of Cleveland		Bradley County	
	Population	Square Miles	Population	Square Miles
1930	9,136	2.0	22,870	338
1940	11,357	2.0	28,498	338
1950	12,605	4.0	32,338	338
1960	16,196	7.0	38,324	338
1970	21,446	9.2	50,686	338
1980	26,415	13.3	67,547	338
1990	30,354	19.5	73,712	338
2000	37,192	25.0	87,965	338
2010	41,285	30.0	98,963	338
2020	47,356	30.0	108,620	338

According to the 2020 census, the City’s population is 83.3% Caucasian, 7.9% African-American, 9.8% Hispanic, and 4.8% Asian or Other. The median age is 34.1 years. Those 18 years of age and younger are 21.0% of the population, and those 65 years of age and older are 16.7%. The median income per household is \$44,542 and the per capita income is \$25,561. The housing stock totals 18,495 units, of which 8,748 (47.3%) are owner occupied. The median value of owner occupied was \$175,100. Housing costs in Cleveland and Bradley County are 23.0% below the national average as reflected in the first quarter 2020 ACCRA cost of living survey. The unemployment rate for Cleveland in March 2020 was 4.3%. The unemployment rate for Bradley County was 4.2%, the State of Tennessee was 3.6% and the national average was 4.4%. The cost of living is 87.6%, which is 12.4% below the national average.

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

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

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



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

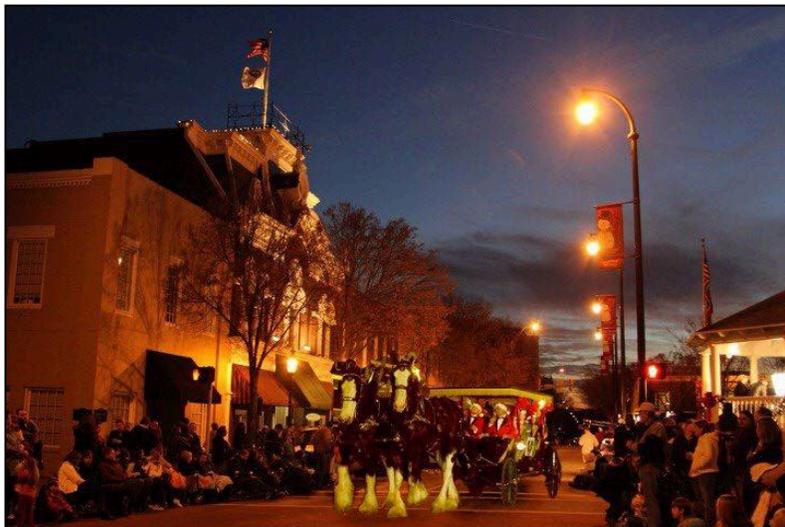


In Cleveland, utilities are provided by the following companies:

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

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

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



Reader's Guide to the Budget

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

Following this Guide is Tab II, which contains the City Manager's Budget Message. This message discusses the fund structure of the Budget, and which basis of accounting is used for each type of fund. It also includes a listing of the assumptions used in developing the Budget. Finally, it includes a discussion of the major issues facing the City and how the Budget affects them and is affected by them. Immediately following is a listing of the City's Goals and Objectives for 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. Fourth, is a listing of all authorized personnel positions by department for four years. This allows the reader to see the staffing level in each department, and whether it has grown or decreased. Fifth is the Position Classification and Pay Plan, which lists each position and assigns a pay grade to it, and includes the matrix of pay grades. This allows the reader to see the pay range for every classified position within the City. Sixth is a listing of every fringe benefit that the City provides its employees. There is some detailed

information on the retirement system and lastly a listing of all City boards and commissions, giving their duties and length of term.

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

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

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

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

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

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

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



Cleveland, TN Government

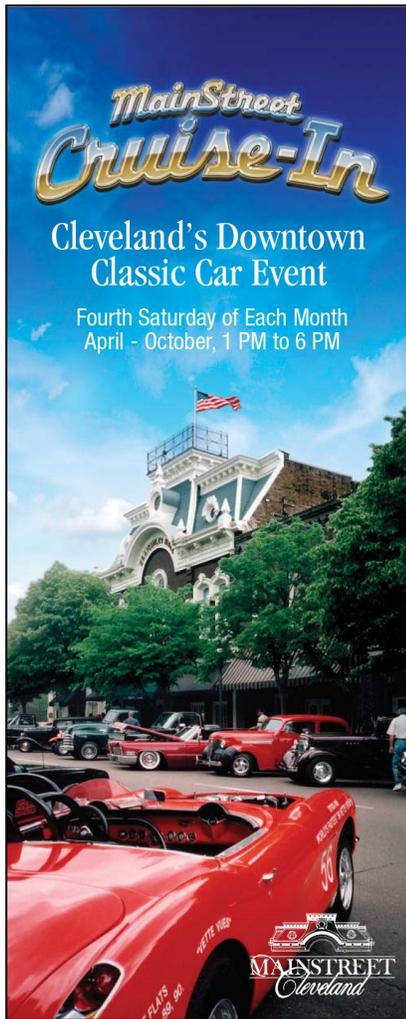


Cleveland_TN



cityofclevelandtn

"The City with Spirit"
Cleveland, Tennessee



City of Cleveland

Office of the City Manager

Joe Fivas, City Manager
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Email: jfivas@clevelandtn.gov



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

June 13, 2022

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 2023

Honorable Mayor Brooks & City Council:

The Fiscal Year (FY) 2023 budget for the city of Cleveland is submitted for your consideration. This is a balanced budget as dictated by local and state laws. The FY 2023 budget is predicated on the Mayor and City Council's two-year goals that were discussed at our 2020 Council Retreat, 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 Cleveland infrastructure investment until December 30, 2024. This infrastructure investment will be from City tax dollars, ARPA funding, bond funds, some private funds, and state funds.

Last year, due to the global and local Coronavirus Pandemic, our budget was predicated on a stormy and uncertain economic climate. This year, even with surging local growth and development, we are projecting a stormy path forward with rising costs for all goods and materials, labor shortages which have already affected our hiring practices, and interest rates increasing. The good news is the Mayor and City Council were proactive in raising our fixed interest debt rates from approximately 45% to 96% over the past four years and saved the taxpayers over \$10 million.

This year, even with standing rising costs, our local growth dictates that we press forward and continue to invest in our local infrastructure, parks, and public safety services. Therefore, even with the headwinds, I believe we must look above the horizon and make strategic transformational investments in our community over the next year.

This budget includes a fiscally conservative general operating budget, investments in public safety, significant current and future investment in transportation infrastructure, investment in economic development, and some strategically targeted investments in 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), Assistant City Manager Shawn McKay, and our finance staff for putting the City in a position to weather this uncertain storm for the last 24 months.

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, maintain 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 2023 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 50,000. In the 2020 Census, our population grew by approximately 16%. This trend will likely continue which will make our population approximately 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

City staff will initiate another Community Survey in FY 2023 to update these results. We will use a similar surveying instrument to have results that can be compared and contrasted to the 2017 Community Survey.

MAYOR & CITY COUNCIL PRIORITIES:

On February 25th, 2019, the Mayor and City Council established (8) eight key priorities for the next two fiscal years. These priorities have been incorporated within the FY 2023 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 million with a financial restructuring. We also increased our fixed debt from approximately 45% to over 95%. City staff is working toward raising our bond rating profile.

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

STATUS: The City has been awarded the RAISE Grant by the US DOT. The Grant kick-off for this grant project will be the summer of 2022.

- 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 Five Points Square Entertainment Area Plan.**

STATUS: Staff working on property acquisition.

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

STATUS: Staff working on property acquisition

6) Implementation of Current Traffic Congestion Mitigation Project List.

STATUS: Staff continues to implement current traffic mitigation projects.

7) Implementation of Compensation Plan & Review Classification Plan.

STATUS: Completed and still monitoring labor markets.

8) Implementation of Beautification & Aesthetics Plan.

STATUS: Staff changes have been implemented. Funds for beautification designs have been allocated within the FY 2023 budget.

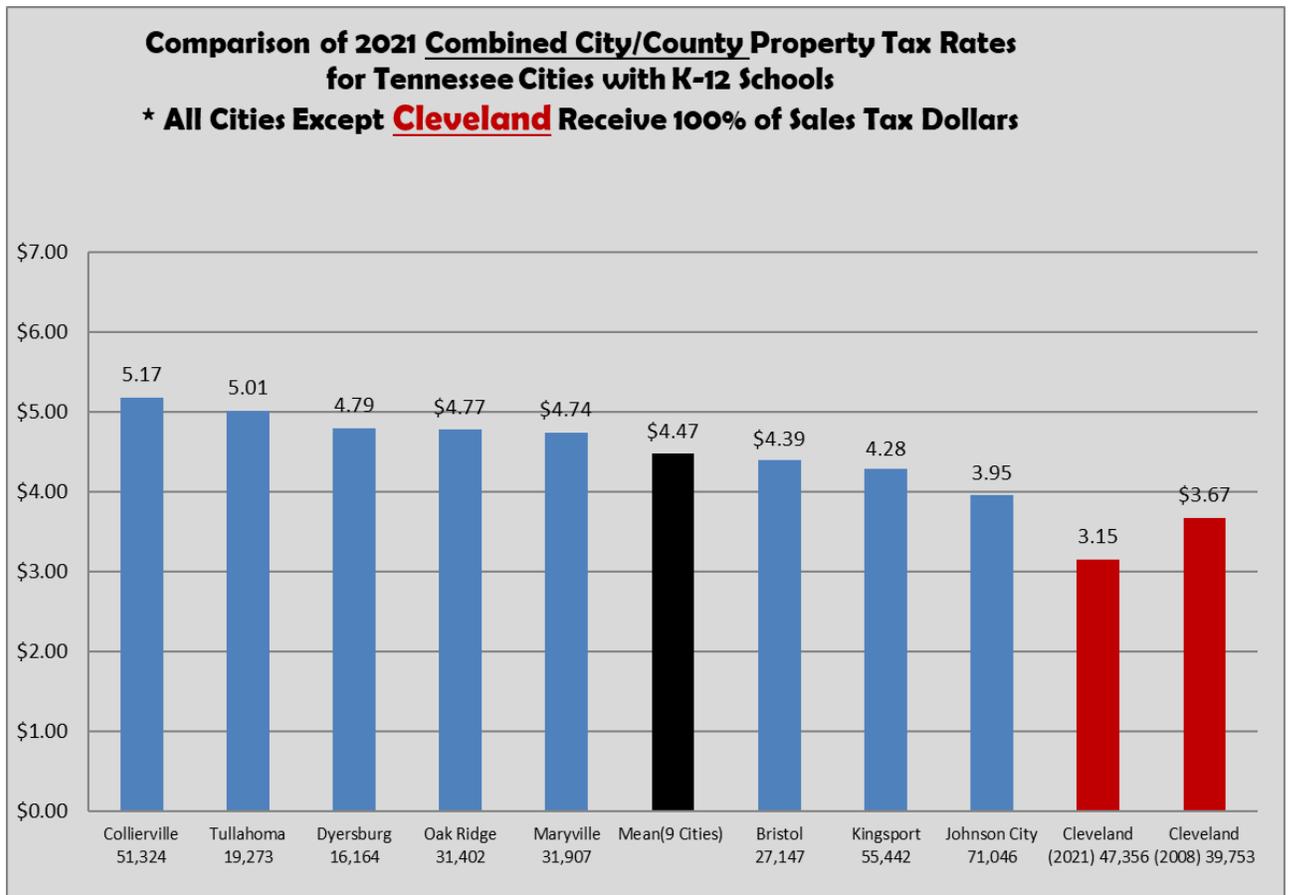


TAX RATE & FEE ASSESSMENTS:

The FY 2023 budget does not include a tax increase. We are recommending to the City Council that the city's tax rate remain the same with no change.

Before the new certified rates, the City of Cleveland's City/County combined tax rate is **\$3.15**. The mean or average City/County combined tax rate for similar communities with a municipal school system is **\$4.47**. 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 City is expecting a substantial increase in solid waste costs and increases in our bulk items and yard waste programs. The solid waste contract will be bid out in FY 2023. The budget includes a \$2.00 increase in the monthly residential sanitation fee from the current \$8.95 per month to \$10.95, and the correlating commercial fee rate will increase from \$2.35 to \$ 2.88 per cubic yard. The budget does include a monthly stormwater fee increase from 3.25 to 3.65 CFU. Effective January 1, 2016, the City began using a tiered residential rate in the amount of \$1.83 for residential properties with impervious areas of less than 1,775 sq. ft. which represents 0.5 Single Family Unit (SFU), \$3.65 for residential properties with impervious areas ranging from 1,776 to 5,900 sq. ft. which represents 1.0 SFU, and \$5.48 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 \$1.8 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. These will take effect in September.

The City’s street cut permit fee is currently set at \$350 per 48 square feet of patch. This fee was last increased in July 2021. The City is proposing to increase this fee to \$450 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 look to reinvent the street cut process in FY 2023. The City will recommend an increase in Development and Inspection Fees.

‘BUILD OUR FUTURE’ INITIATIVE- **\$50 M INVESTMENT OVER 3 YRS**

In January 2021, 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- \$20 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
 - Implementation of Planning Study to Connect State Route 306 through Freewill Road to Tom Rowland Interchange
- 3) New East/West Corridor Planning:

- 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
- Jim Sharp 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-2023 BUDGET HIGHLIGHTS:

FY-2023: EDUCATION HIGHLIGHTS:

City School Positions: The City Schools' budget includes a 3.5% step increase for all employees who qualify.

City School Funding/Debt Service: The total operational funding for the Cleveland City Schools System equals \$55,305,655, including \$5,801,500 for operations from the City. The City will pay \$4,072,738 for debt service for school capital projects. City Schools will also receive approximately \$1,268,000 for its capital projects from the sales tax referendum.

FY-2023: 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. Development & Engineering Services and Public Works Department has developed 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 Inman 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 will focus on a new streetscaping project from Inman Street to Parker Street to complete this entire corridor.

Exit 27 Intersection Reconstruction and Safety Project: The City has entered 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 2023.

Inman Street Revitalization Project- RAISE Grant Application: The City has received a USDOT RAISE Grant to fund the planning for a project to reimagine the downtown infrastructure.

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. The funds used for this project are from the CIP and state grant.

Michigan Avenue/Jetport Economic Development Infrastructure Plan: The City has been awarded a TDOT grant to create a development and infrastructure plan for future industrial/commercial/residential growth in the area around the Jetport and Michigan Ave. This would be a joint City-County-MPO discussion.

Hwy 306/Exit 20/Harrison Pike Development Plan: Last year, TDOT paid for a grant with the City-County-MPO to examine land use and development trends in these areas. This fiscal year we will begin the implementation of this plan.

20th Street/Michigan Avenue Intersection: The City has begun the design process and ROW acquisition for this intersection. The City will make it a priority to complete this project this fiscal year.

Minnis Road/Michigan Avenue Intersection: The City has begun the design process and ROW acquisition for this intersection. The City will make it a priority to complete this project this fiscal year.

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 Right-of-Way acquisition for walkability improvements along Central Avenue from Broad Street to Gaut Street. This project will begin construction in FY 2023. The funds used for this project are from the CIP and from the Sales Tax Capital Projects Fund.

1st Street Sidewalk Improvements & Starbuck's Greenway Connector: The City will begin the construction of sidewalk upgrades on 1st Street to connect Taylor Springs Park the Starbuck's Greenway Connector and complete the parking lot for the Starbuck's Greenway connector.

Peerless Road/Paul Huff Intersection: The City has completed its design on this project. We intend to complete ROW acquisition and begin construction in fall of 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 project is under construction and will be completed in the fall of 2022. The City and County have each contributed a total of \$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 & Design in FY 2023.

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 begin construction in summer 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 2023.

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 Public Works will begin construction on this Greenway connection in spring of 2023.

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-2023: PUBLIC SAFETY HIGHLIGHTS:

Fire Department Personnel & Capital Expenditures: In the past 7-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 \$11.653 million in this Fiscal Year. Since Fiscal Year 2013, the Fire Department has added 17 new positions to increase our City coverage. In the past several years, the Fire Department purchased 4 new fire trucks, 1 refurbished fire truck, and 6 new command SUV vehicles for a total investment of approximately \$4.00 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 \$7.2 million investment in the Fire Department has set the Fire Department up for success for the next decade.

New Ladder Truck: The City Council approved the purchase of a new Fire Ladder Truck to replace a 23-year-old apparatus. The cost was approximately \$1.6 million. The next Fire Truck purchase will take place in FY 2026 per an agreement with the Fire Chief.

Fire Department Roof Replacement: The budget includes approximately \$200,000 for replacement and repair of roofs for Station #1 and Station #3.

Fire Department SCBA Gear: The City is replacing all the Fire Department's Self Contained Breathing Apparatus (SCBA) at a cost of approximately \$500,000.

Fire Department ARPA Funds: The Fire Department will use \$400,000 in ARPA funds for future apparatus purchases.

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

Police Department Personnel & Capital Expenditures: In the past 7-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 Department 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 \$12.626 million in this Fiscal Year. Since Fiscal Year 2013, the Police Department has added 21 new positions to increase our City coverage. In the past several years, the Police Department added approximately 57 vehicles/radios, and a Mobile Command Unit for a total investment of approximately \$3.4 million.

Volunteer Behavioral Health Care System Partnership: VBHCS was awarded a 21-month SAMHSA grant to place seven co-responders in law enforcement departments around middle and east TN. Murfreesboro, Lebanon, Cookeville, McMinnville, Cleveland, Chattanooga, and Williamson Co. Cleveland was also chosen after analyzing data from our Mobile Crisis Teams to determine which areas have the highest call rate. The co-responders will assist their specific law enforcement agency in responding to individuals in the community having a mental health crisis to provide de-escalation, assessment, resources, and linkage to services. The combined expertise of the responder and law enforcement will allow for increased safety and on-scene evaluation to help individuals obtain the most appropriate level of care while avoiding unnecessary emergency department admissions and offering an alternative to incarceration for crimes related to their mental illness. The theory underlying these programs is that a joint response is preferable, as police are specialists in handling situations that involve violence and potential injury, while mental health professionals are specialists in providing mental health care to individuals in crisis. Requirements to be a co-responder includes having a master's degree in the clinical field with licensure preferred. This grant is set to expire in March 2023, so we are currently in the process of looking for additional grant funding.

Police Department New Body Camera System: The City purchased a new body camera system for our Police Department. This will also include a 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.

Police Department ARPA Funds: The Police Department will use \$400,000 in ARPA funds for future police car purchases.

Automated License Plate Reader (LPR): CPD will invest in a pilot project to establish locations for automated License Plate Reader System to monitor license plates coming into the City. CPD will make a final technology decision in FY 2023 and purchase equipment for implementation in FY 2023. The system will be funded with either ARPA or bond funds.

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-2023: 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 2023. 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
- 5) Cherokee Hotel Revitalization
- 6) Aesthetic Upgrades in the Downtown
- 7) Johnston Park Reimagination
- 8) Whirlpool Site Brownfield & Redevelopment

Cherokee Hotel Revitalization: In FY 2023, 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 along Candies Lane. 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, and a \$70,000 to construct a new section of Greenway from the Bradley County Health Fund. 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.

Jim Sharp Park: The City will begin the environmental review process, hiring a design consultant, and completing the design of the new park.

Soccer Complex Improvements: City staff will begin the process to design future improvements for the Soccer Complex along Mouse Creek Road. The staff's goal is to create a phased design to make this into strong and viable Sports Tourism nexus within our community. The staff will focus on additional playing fields, additional lights, and aesthetic features.

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

Cleveland Running Series: The City Parks and Recreation hopes to partner with Terra Running to form a public/private partnership to bring more race series to Cleveland.

FY-2023: ADMINISTRATIVE HIGHLIGHTS:

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

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. City staff will bring different options to the Mayor and City Council in July.

South Lee Highway/College Hill/Whirlpool/Blythe Oldfield Redevelopment Plan: The City will implement a Redevelopment Plan as outlined in state law to open state redevelopment tools for City use. This Plan will be done in concert with RAISE Grant Plan.

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.

Cleveland/Bradley County Community Services Agency: The City has added \$50,000 one-time contribution for Cleveland/Bradley County Community Service Agency for expansion of the City-owned Homeless Shelter. They will do this construction when construction costs have stabilized in the future. They can also utilize these funds to purchase a vehicle for the distribution of meals for the ‘Meals on Wheels’ Program. Bradley County will match our funds with this item. This contribution is from ARPA Funds.

The Caring Place: The City has added a \$50,000 one-time contribution to The Caring Place for the future construction of their new facility. This facility serves low to moderate income families with shelter, food, and other essential services. This contribution is from ARPA Funds.

Five Points Museum: The City has added a \$50,000 one-time contribution to the Five Points Museum for repairs to the roof, HVAC upgrades, a digital banner sign for out front of the Museum, and Smithsonian National Youth Summit-Democracy. This contribution is from ARPA Funds.

Cleveland/Bradley County Public Library: The City will add \$25,000 in one-time contributions to the Cleveland/Bradley County Public Library for repairs to the roof of the library, other necessary Woodwork repairs at the Historical Branch of the Library. These funds will be contingent upon the County agreeing to match the City contribution. This would be consistent with the funding Agreement between the County and City. This contribution is from ARPA Funds.

Employee Compensation Plan & Healthcare: The City will continue with maintaining its compensation plan, and all City employees who qualify will receive a 3.5% salary increase. Throughout this fiscal year, we will have a focus on making sure our governmental salaries remain competitive within our market, so we can attract the best employees for our organization.

The City is also looking at reimagining its current healthcare benefits for all our employees. To be clear, our goal has been to lower overall costs for employees and to give new beneficial options for employees to choose. Keeping our employees and families healthy is a priority for myself, our Mayor, and City Council.

The City will roll out three BCBS healthcare plans in June for City employees that could lower the costs for families for family insurance. Depending on the Plan you choose, the benefit could be better than our current PPO Plan. We will still have our current BCBS PPO Plan, and it will be the same monthly cost to families, and it will be free for individual employees. Furthermore, we are reviewing options for employees to have a Direct Primary Care component that would give great service and lower costs for the employee and the City.

The budget makes a few changes in positions within the ‘Authorized Positions’ list. We will change the current title of Assistant to the City Manager/Communications Coordinator to Assistant to the City Manager/PIO & Downtown Coordinator. We will add a new Staff Engineer position at level 118. This will mostly be funded with Stormwater Funds. We have an increasing need for engineer services as our City

complexity evolves. We have not added any additional building inspector FTE positions. However, we have created new titles for these positions. These titles are Building Inspector I, Building Inspector II, and Building Inspector III. Our building inspectors have a wide range of specialties that they train for our time. After they have achieved certain levels and have passed the state test's, they now have the possibility to get a promotion in the future. We have internally filled the Planner position to assist with our intense development pace. I have recommended adding an FTE to have Assistant City Manager. There are no funds allocated to this position, and there is no intent to actively hire this position. We have added a new Corporal position within the Police Department. This is not an increase in total position, but another opportunity for promotion within CPD. After additional investigation we are raising the level of the Parks Operations Manager from a Level 114 to Level 117. We are raising the Network Administrator I from a Level 113 to a Level 114, but this position is unfunded.

FY-2023: 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 2023 budget includes \$684,000 for the Cleveland/Bradley County 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. The utilities operate solely from their charges for service. Additionally, they are proposing a rate increases in water 8.5% with a Hiwassee Utility Commission pass through of 1.13%, and a rate increase of 7.00% in wastewater. The average change for a residential inside city customer is the following monthly change of water: \$2.26 and wastewater: \$2.96. Cleveland Utilities has funded a 3.5% increase for their employees, and the Cleveland Utilities' budget includes the addition of one potential position.

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.

The Public Hearing and first reading of the Budget Ordinance is scheduled for June 13th. The final reading of the Budget Ordinance will be held on June 27th. This Budget with any revisions the Mayor and City Council recommend will go into effect on July 1, 2022. 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:

(1) Governmental Funds

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

Special Revenue Funds – Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City's Special Revenue Funds include the State Street Aid Fund, Solid Waste Management Fund, Drug Enforcement Trust Fund, School Fund, School Food Services, Library Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, 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, Blythe Sidewalks Diabetes Initiative and the American Rescue Plan Fund.

(2) Proprietary Funds

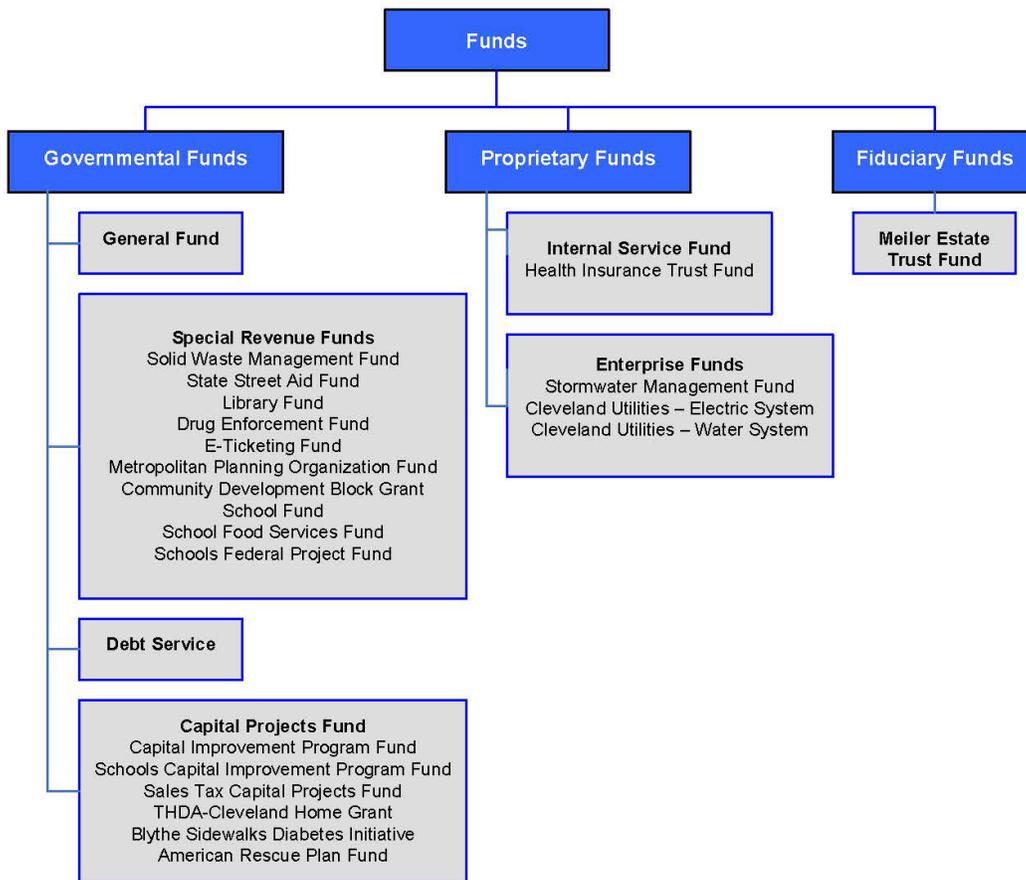
Enterprise Funds – Funds used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing 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 98.6% of the total revenues received by the City of Cleveland.

Charges for services revenues provide 56.2% 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 23.3% of the City's revenues. Education funding received from Bradley County, the State of Tennessee, and the Federal government accounts for more than half of this revenue. Other sources include state sales tax, TVA in-lieu-of-tax payments, and state income tax, to name only the larger ones.

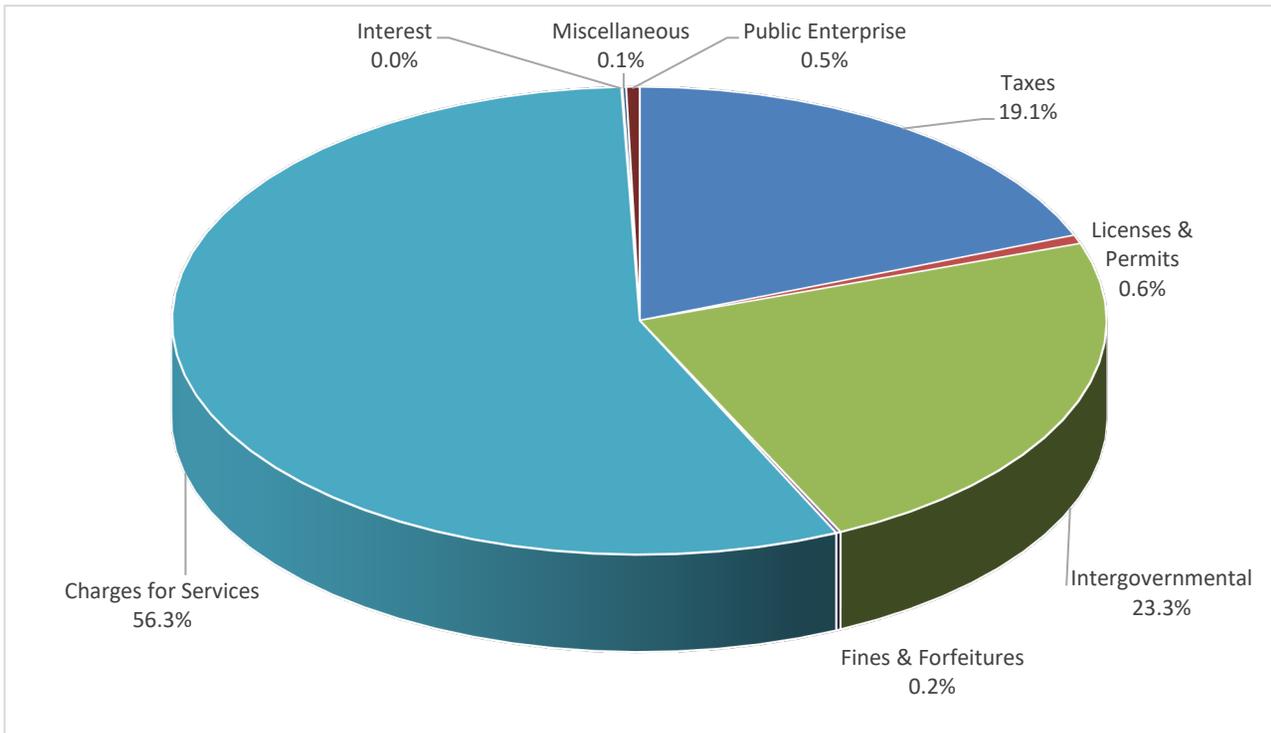
Tax revenues account for 19.1% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues. Combined they provide 92.4% of total taxes collected. The charge for the monthly sanitation fee increases to \$10.95 for residential collection. The budget does include an increase in the monthly stormwater user fee established using a tiered residential rate of \$1.83 for 0.5 Single Family Unit (SFU), \$3.65 for 1.0 SFU and \$5.48 for 1.5 SFU.

Major uses of these resources include power purchased by Cleveland Utilities at 28% and education funding at 22.5%. Other significant expenditures and expenses include Cleveland Utilities' operation expenses at 12.4% and Public Safety at 9.7%.

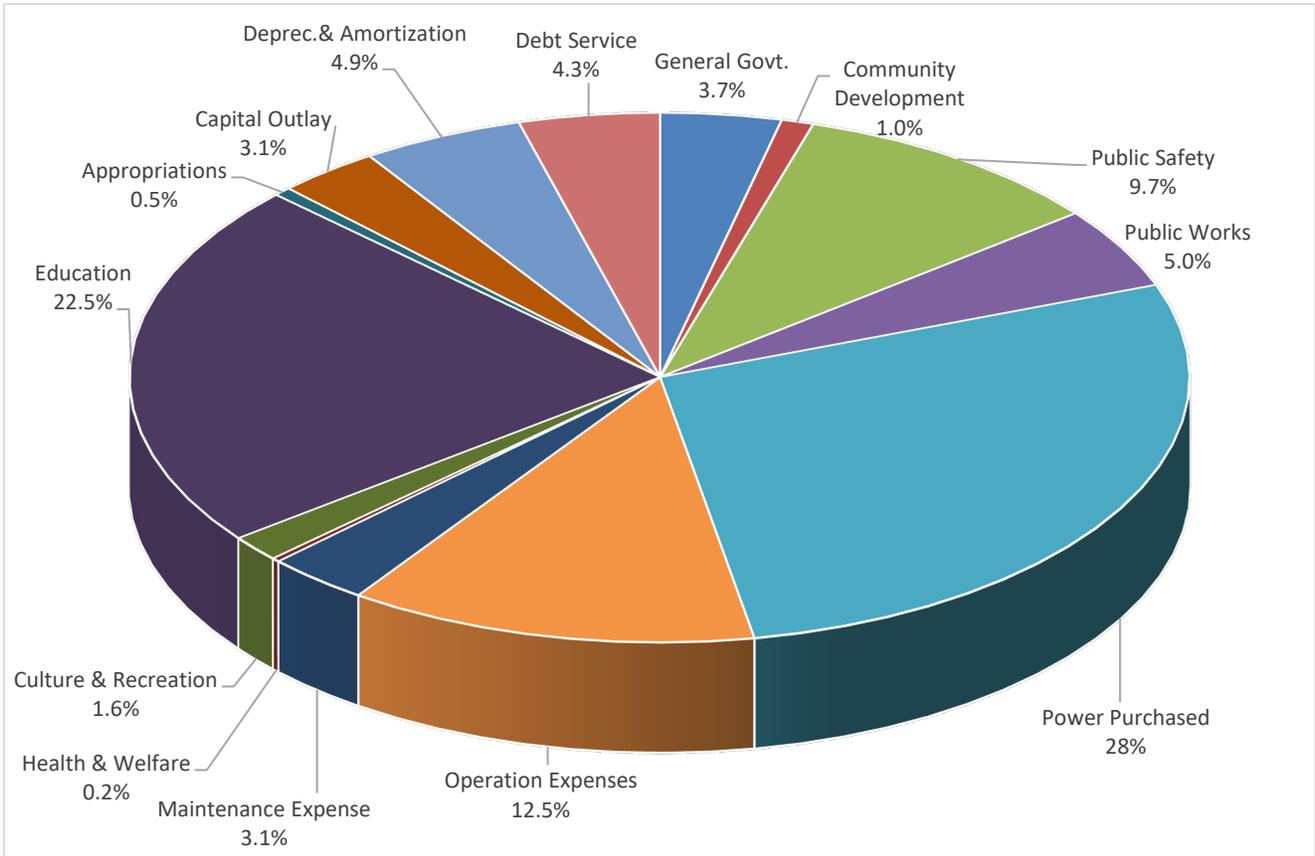
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2021 actual, FY2022 budgeted, and FY2023 proposed budgets) for each of the fund categories.

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 - FY2023



Expenditures and Expenses By Use - FY2023



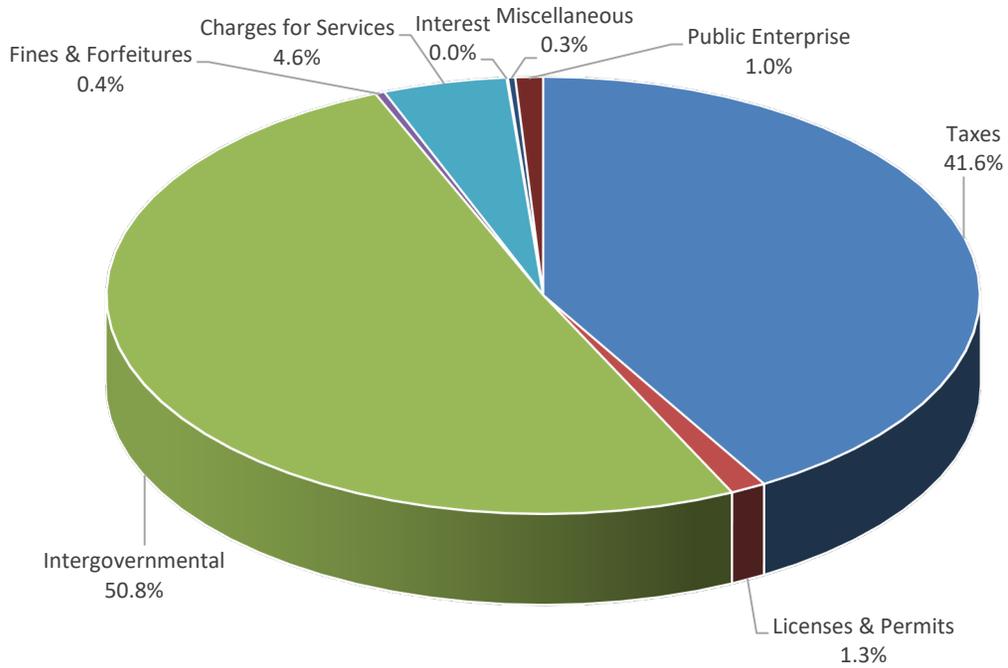
City of Cleveland, Tennessee
2021-2023 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Revenues:						
Taxes	\$ 49,353,887	\$ 49,870,216	\$ 50,619,000	\$0	\$0	\$0
Licenses & permits	1,409,179	1,542,270	1,609,800	0	0	0
Intergovernmental	77,623,582	74,359,218	61,890,468	0	0	0
Fines & forfeitures	391,978	530,959	426,500	0	0	0
Charges for services	4,188,314	4,768,713	5,590,340	139,619,017	136,093,158	143,888,041
Interest	200,438	114,050	55,150	58,253	32,563	48,020
Miscellaneous	1,439,883	919,658	330,398	0	201,619	0
Public Enterprise	291,749	1,737,856	1,247,000	0	0	0
Subtotal:	\$134,899,010	\$133,842,940	\$121,768,656	\$139,677,270	\$136,327,340	\$143,936,061
Other financial sources:						
Operating transfers in	18,584,223	20,069,288	20,115,541	450,000	0	0
Capital contributions	0	0	0	1,735,300	0	0
Capital lease	0	0	0	0	0	0
Proceeds from debt	32,877,559	20,607,403	0	0	0	0
Total Financial Sources	\$186,360,792	\$174,519,631	\$141,884,197	\$141,862,570	\$136,327,340	\$143,936,061
Expenditures and Expenses						
General government	\$ 3,916,936	\$ 5,021,038	\$ 4,349,037	\$5,118,830	\$5,213,000	\$5,188,017
Community development	2,005,510	3,462,244	2,535,083	0	0	0
Public safety	21,501,020	23,959,250	25,102,080	0	0	0
Public works	8,972,849	12,342,693	12,847,735	0	0	0
Power purchased	0		0	71,322,321	69,986,195	72,042,104
Operation expenses	0	0	0	25,233,078	30,355,139	32,233,788
Maintenance expense	0	0	0	8,329,807	7,898,940	8,139,245
Health and welfare	528,060	600,667	616,585	0	0	0
Culture and recreation	4,007,781	4,158,291	4,144,930	0	0	0
Education	61,870,697	56,149,971	58,256,126	0	0	0
Appropriations	1,338,092	1,387,200	1,382,900	0	0	0
Capital outlay	9,398,114	50,709,204	8,082,792	0	0	0
Depreciation and amortization expense	0	0	0	11,860,999	12,390,975	12,793,526
Debt service principal	5,370,553	5,669,028	5,426,577	0	0	0
Debt service interest and other	3,554,353	3,342,101	3,646,530	2,089,229	1,895,778	2,042,284
Subtotal:	\$122,463,965	\$166,801,687	\$126,390,375	\$123,954,264	\$127,740,027	\$132,438,964
Other financing uses:						
Pymt. to ref. bond escrow	30,747,239	5,000	5,000	0	0	0
Operating transfers out	16,061,201	16,994,521	17,042,974	2,973,022	3,074,767	3,072,567
Total Use of Resources:	\$169,272,405	\$183,801,208	\$143,438,349	\$126,927,286	\$130,814,794	\$135,511,531
Net Increase (Decrease)						
in Fund Balance	\$17,088,387	(\$9,281,577)	(\$1,554,152)	\$14,935,284	\$5,512,546	\$8,424,530
Fund Balance or Net Assets - July 1	47,940,879	65,029,266	55,747,689	161,928,345	176,863,629	182,376,175
Fund Balance or Net Assets-June 30	\$65,029,266	\$55,747,689	\$54,193,537	\$176,863,629	\$182,376,175	\$190,800,705

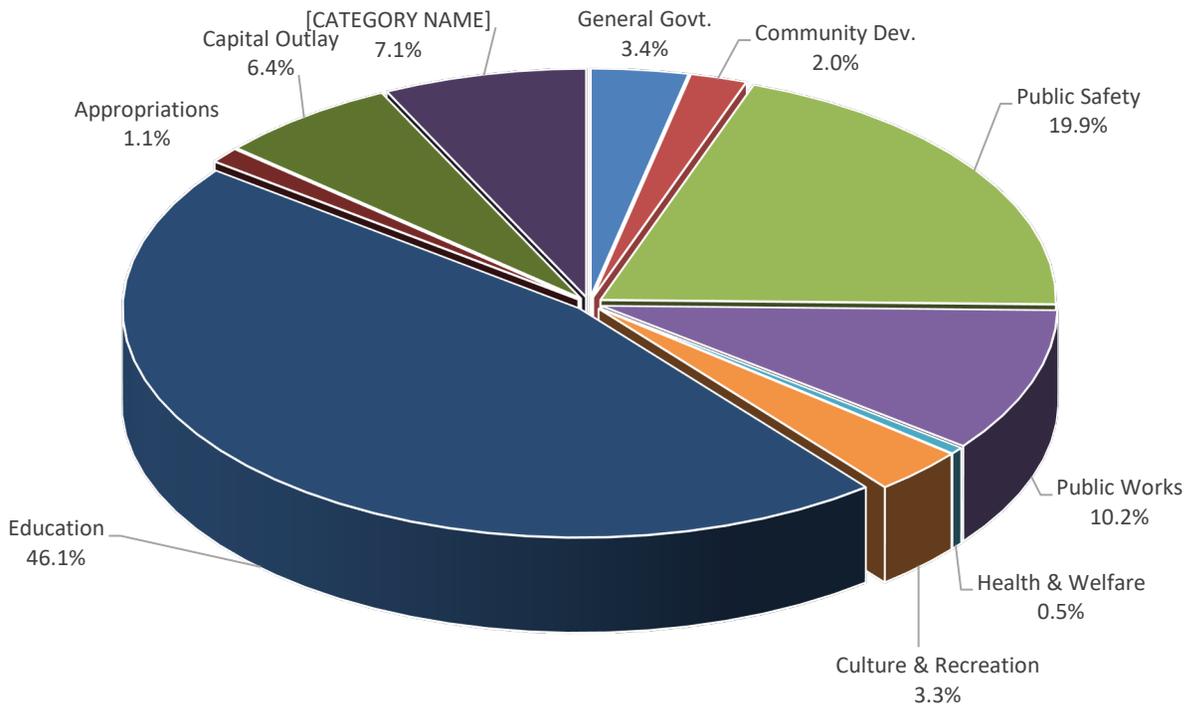
City of Cleveland, Tennessee
2021-2023 Summary of All Funds

	Fiduciary Funds			Total		
	2021	2022	2023	2021	2022	2023
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
Taxes	\$0	\$0	\$0	\$49,353,887	\$49,870,216	\$50,619,000
Licenses & permits	0	0	0	1,409,179	1,542,270	1,609,800
Intergovernmental	0	0	0	77,623,582	74,359,218	61,890,468
Fines & forfeitures	0	0	0	391,978	530,959	426,500
Charges for services	0	0	0	143,807,331	140,861,871	149,478,381
Interest	4,535	300	500	263,226	146,913	103,670
Miscellaneous				1,439,883	1,121,277	330,398
Public Enterprise	0	0	0	291,749	1,737,856	1,247,000
Subtotal:	\$4,535	\$300	\$500	\$274,580,815	\$270,170,580	\$265,705,217
Other financial sources:						
Operating transfers in	0	0	0	19,034,223	20,069,288	20,115,541
Capital contributions	0	0	0	1,735,300	0	0
Capital lease				0	0	0
Proceeds from debt	0	0	0	32,877,559	20,607,403	0
Total Financial Sources	\$4,535	\$300	\$500	\$328,227,897	\$310,847,271	\$285,820,758
Expenditures and Expenses						
General government	\$0	\$0	\$0	\$9,035,766	\$10,234,038	\$9,537,054
Community development	0	0	0	2,005,510	3,462,244	2,535,083
Public safety	0	0	0	21,501,020	23,959,250	25,102,080
Public works	0	0	0	8,972,849	12,342,693	12,847,735
Power purchased	0	0	0	71,322,321	69,986,195	72,042,104
Operation expenses	0	0	0	25,233,078	30,355,139	32,233,788
Maintenance expense	0	0	0	8,329,807	7,898,940	8,139,245
Health and welfare	0	0	0	528,060	600,667	616,585
Culture and recreation	0	0	0	4,007,781	4,158,291	4,144,930
Education	0	0	0	61,870,697	56,149,971	58,256,126
Appropriations	0	0	0	1,338,092	1,387,200	1,382,900
Capital outlay	0	0	0	9,398,114	50,709,204	8,082,792
Depreciation and amortization expense	0	0	0	11,860,999	12,390,975	12,793,526
Debt service principal	0	0	0	5,370,553	5,669,028	5,426,577
Debt service interest and other	0	0	0	5,643,582	5,237,879	5,688,814
Subtotal:	\$0	\$0	\$0	\$246,418,229	\$294,541,714	\$258,829,339
Other financing uses:						
Pynt. to ref. bond escrow	0	0	0	30,747,239	5,000	5,000
Operating transfers out	0	0	0	19,034,223	20,069,288	20,115,541
Total Use of Resources:	\$0	\$0	\$0	\$296,199,691	\$314,616,002	\$278,949,880
Net Increase (Decrease)						
in Fund Balance	\$4,535	\$300	\$500	\$32,028,206	(\$3,768,731)	\$6,870,878
Fund Balance or Net Assets - July 1	496,769	501,304	501,604	210,365,993	242,394,199	238,625,468
Fund Balance or Net Assets-June 30	\$501,304	\$501,604	\$502,104	\$242,394,199	\$238,625,468	\$245,496,346

Summary of Governmental Funds Revenues By Source - FY2023



Expenditures By Source - FY2023



City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds

	General Fund			Special Revenue Funds		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$44,446,539	\$45,249,216	\$45,870,000	\$0	\$0	\$0
Licenses & permits	1,409,179	1,542,270	1,609,800	0	0	0
Intergovernmental	6,721,889	5,736,731	5,755,200	62,291,927	54,588,654	55,364,018
Fines & forfeitures	389,243	530,959	426,500	2,735	0	0
Charges for services	935,345	1,196,061	1,085,000	3,252,969	3,572,652	4,505,340
Interest	23,791	45,000	25,000	113,081	16,650	17,150
Miscellaneous	306,965	199,336	50,500	604,615	324,998	279,898
Public Enterprise	291,749	1,737,856	1,247,000	0	0	0
Subtotal:	\$54,524,700	\$56,237,429	\$56,069,000	\$66,265,327	\$58,502,954	\$60,166,406
Other financial sources:						
Operating transfers in	2,973,022	3,034,767	2,962,317	\$7,130,906	\$7,254,200	\$6,817,000
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	455,575	0	0	0	0
Total Financial Sources	\$57,497,722	\$59,727,771	\$59,031,317	\$73,396,233	\$65,757,154	\$66,983,406
Expenditures:						
General government	\$3,700,039	\$3,968,766	\$4,015,837	\$216,897	\$337,600	\$333,200
Development & Engineering	1,614,337	2,300,203	2,239,000	391,173	462,041	146,083
Public safety	21,466,173	23,885,151	24,279,080	34,847	74,099	23,000
Public works	4,662,314	7,385,177	7,657,310	4,310,535	4,957,516	5,190,425
Health and welfare	528,060	600,667	616,585	0	0	0
Culture and recreation	2,622,113	2,644,034	2,666,230	1,385,668	1,514,257	1,478,700
Education	0	0	0	61,870,697	56,149,971	58,256,126
Appropriations	1,338,092	1,387,200	1,382,900	0	0	0
Capital outlay	0	0	0	661,490	1,011,880	435,516
Debt service principal	0	0	0	141,506	270,000	0
Debt service int. & other	0	0	0	20,740	21,661	17,930
Subtotal:	\$35,931,128	\$42,171,198	\$42,856,942	\$69,033,553	\$64,799,025	\$65,880,980
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	14,929,298	15,987,497	15,767,000	1,131,903	1,007,024	1,275,974
Total Use of Resources:	\$50,860,426	\$58,158,695	\$58,623,942	\$70,165,456	\$65,806,049	\$67,156,954
Net Increase(Decrease) in Fund Balance	6,637,296	1,569,076	407,375	3,230,777	(48,895)	(173,548)
Fund Balance - July 1	\$20,851,973	\$27,489,269	\$29,058,345	\$10,513,378	\$13,744,155	\$13,695,260
Fund Balance - June 30	\$27,489,269	\$29,058,345	\$29,465,720	\$13,744,155	\$13,695,260	\$13,521,712

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds

	Debt Service Funds			Capital Project Funds		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$4,907,348	\$4,621,000	\$4,749,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	107,408	146,450	146,250	8,502,358	13,887,383	625,000
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	13,678	5,000	5,000	49,888	47,400	8,000
Miscellaneous	0	0	0	528,303	395,324	0
Public Enterprise	0	0	0	0	0	0
Subtotal:	\$121,086	\$151,450	\$151,250	\$13,987,897	\$18,951,107	\$5,382,000
Other financial sources:						
Operating transfers in	6,841,322	7,735,603	7,371,224	1,638,973	2,044,718	2,965,000
Capital lease	0	0	0	0	0	0
Proceeds from debt	31,363,381	0	0	1,514,178	20,151,828	0
Total Financial Sources	\$38,325,789	\$7,887,053	\$7,522,474	\$17,141,048	\$41,147,653	\$8,347,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$714,672	\$0
Development & Engineering	0	0	0	0	700,000	150,000
Public safety	0	0	0	0	0	800,000
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	8,736,624	49,697,324	7,647,276
Debt service principal	4,648,115	4,944,450	4,959,500	580,932	454,578	467,077
Debt service int. & other	3,451,890	2,937,603	3,407,654	81,723	382,837	220,946
Subtotal:	\$8,100,005	\$7,882,053	\$8,367,154	\$9,399,279	\$51,949,411	\$9,285,299
Other financing uses:						
Pymt to ref. bond escrow	30,747,239	5,000	5,000	0	0	0
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$38,847,244	\$7,887,053	\$8,372,154	\$9,399,279	\$51,949,411	\$9,285,299
Net Increase(Decrease) in Fund Balance	(521,455)	0	(849,680)	7,741,769	(10,801,758)	(938,299)
Fund Balance - July 1	\$6,508,334	\$5,986,879	\$5,986,879	\$10,067,194	\$17,808,963	\$7,007,205
Fund Balance - June 30	\$5,986,879	\$5,986,879	\$5,137,199	\$17,808,963	\$7,007,205	\$6,068,906

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds

	Total Governmental Funds		
	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:			
Taxes	\$49,353,887	\$49,870,216	\$50,619,000
Licenses & permits	1,409,179	1,542,270	1,609,800
Intergovernmental	77,623,582	74,359,218	61,890,468
Fines & forfeitures	391,978	530,959	426,500
Charges for services	4,188,314	4,768,713	5,590,340
Interest	200,438	114,050	55,150
Miscellaneous	1,439,883	919,658	330,398
Public Enterprise	291,749	1,737,856	1,247,000
Subtotal:	\$134,899,010	\$133,842,940	\$121,768,656
Other financial sources:			
Operating transfers in	18,584,223	20,069,288	20,115,541
Capital lease	0	0	0
Proceeds from debt	32,877,559	20,607,403	0
Total Financial Sources	\$186,360,792	\$174,519,631	\$141,884,197
Expenditures:			
General government	\$3,916,936	\$5,021,038	\$4,349,037
Development & Engineering	2,005,510	3,462,244	2,535,083
Public safety	21,501,020	23,959,250	25,102,080
Public works	8,972,849	12,342,693	12,847,735
Health and welfare	528,060	600,667	616,585
Culture and recreation	4,007,781	4,158,291	4,144,930
Education	61,870,697	56,149,971	58,256,126
Appropriations	1,338,092	1,387,200	1,382,900
Capital outlay	9,398,114	50,709,204	8,082,792
Debt service principal	5,370,553	5,669,028	5,426,577
Debt service int. & other	3,554,353	3,342,101	3,646,530
Subtotal:	\$122,463,965	\$166,801,687	\$126,390,375
Other financing uses:			
Pymt to ref. bond escrow	30,747,239	5,000	5,000
Operating transfers out	16,061,201	16,994,521	17,042,974
Total Use of Resources:	\$169,272,405	\$183,801,208	\$143,438,349
Net Increase(Decrease) in Fund Balance	17,088,387	(9,281,577)	(1,554,152)
Fund Balance - July 1	\$47,940,879	\$65,029,266	\$55,747,689
Fund Balance - June 30	\$65,029,266	\$55,747,689	\$54,193,537

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	General Fund		
	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:			
Taxes	\$44,446,539	\$45,249,216	\$45,870,000
Licenses & permits	1,409,179	1,542,270	1,609,800
Intergovernmental	6,721,889	5,736,731	5,755,200
Fines & forfeitures	389,243	530,959	426,500
Charges for services	935,345	1,196,061	1,085,000
Interest	23,791	45,000	25,000
Miscellaneous	306,965	199,336	50,500
Public Enterprise	291,749	1,737,856	1,247,000
Subtotal:	\$54,524,700	\$56,237,429	\$56,069,000
Other financial sources:			
Operating transfers in	2,973,022	3,034,767	2,962,317
Proceeds from bonds	0	455,575	0
Total Financial Sources	\$57,497,722	\$59,727,771	\$59,031,317
Expenditures:			
General government	\$3,700,039	\$3,968,766	\$4,015,837
Development & Engineering	1,614,337	2,300,203	2,239,000
Public safety	21,466,173	23,885,151	24,279,080
Public works	4,662,314	7,385,177	7,657,310
Health and welfare	528,060	600,667	616,585
Culture and recreation	2,622,113	2,644,034	2,666,230
Education	0	0	0
Appropriations	1,338,092	1,387,200	1,382,900
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$35,931,128	\$42,171,198	\$42,856,942
Other financing uses:			
Operating transfers out	14,929,298	15,987,497	15,767,000
Total Use of Resources:	\$50,860,426	\$58,158,695	\$58,623,942
Net Increase(Decrease) in Fund Balance	6,637,296	1,569,076	407,375
Fund Balance - July 1	20,851,973	27,489,269	29,058,345
Fund Balance - June 30	\$27,489,269	\$29,058,345	\$29,465,720

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,494,081	1,475,000	1,450,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	3,056,319	3,300,000	4,234,000
Interest	1,801	2,000	1,000	1,087	1,000	1,100
Miscellaneous	784	0	0	809	20,274	0
Subtotal:	\$1,496,666	\$1,477,000	\$1,451,000	\$3,058,215	\$3,321,274	\$4,235,100
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$950,000	\$850,000	\$150,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,496,666	\$1,477,000	\$1,451,000	\$4,008,215	\$4,171,274	\$4,385,100
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	567,534	786,683	836,825	3,743,001	4,170,833	4,353,600
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	99,939	213,658	170,000	146,704	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$667,473	\$1,000,341	\$1,006,825	\$3,889,705	\$4,170,833	\$4,353,600
Other financing uses:						
Operating transfers out	449,878	447,836	444,042	0	0	0
Total Use of Resources:	\$1,117,351	\$1,448,177	\$1,450,867	\$3,889,705	\$4,170,833	\$4,353,600
Net Increase(Decrease) in Fund Balance	379,315	28,823	133	118,510	441	31,500
Fund Balance - July 1	\$1,886,685	\$2,266,000	\$2,294,823	\$1,143,907	\$1,262,417	\$1,262,858
Fund Balance - June 30	\$2,266,000	\$2,294,823	\$2,294,956	\$1,262,417	\$1,262,858	\$1,294,358

City of Cleveland, Tennessee
 2021-2023 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Drug Enforcement Trust Fund			Byrne Mem. Justice Asst. Grant		
	2021	2022	2023	2021	2022	2023
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	54,746	16,500	16,500	0	38,036	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	1,312	0	0	0	0
Interest	183	300	200	0	0	0
Miscellaneous	0	10,000	7,000	0	0	0
Subtotal:	\$54,929	\$28,112	\$23,700	\$0	\$38,036	\$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	\$54,929	\$28,112	\$23,700	\$0	\$38,036	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	34,144	32,770	23,000	0	12,821	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	1,100	600	0	25,215	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$34,144	\$33,870	\$23,600	\$0	\$38,036	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$34,144	\$33,870	\$23,600	\$0	\$38,036	\$0
Net Increase(Decrease) in Fund Balance	20,785	(5,758)	100	0	0	0
Fund Balance - July 1	\$187,705	\$208,490	\$202,732	\$0	\$0	\$0
Fund Balance - June 30	\$208,490	\$202,732	\$202,832	\$0	\$0	\$0

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	School Fund			School Food Services Fund		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	48,064,655	47,889,515	48,934,890	3,274,792	3,141,007	3,705,628
Fines & forfeitures	0	0	0	0	0	0
Charges for services	110,155	106,735	106,735	69,611	94,605	94,605
Interest	108,306	13,250	13,250	178	100	100
Miscellaneous	541,900	255,724	232,898	33,842	0	0
Subtotal:	\$48,825,016	\$48,265,224	\$49,287,773	\$3,378,423	\$3,235,712	\$3,800,333
Other financial sources:						
Operating transfers in	\$5,432,806	\$5,605,300	\$5,801,500	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$54,257,822	\$53,870,524	\$55,089,273	\$3,378,423	\$3,235,712	\$3,800,333
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	50,915,113	52,914,259	54,455,793	3,115,050	3,235,712	3,800,333
Appropriations	0	0	0	0	0	0
Capital outlay	6,000	105,416	0	0	0	0
Debt service principal	141,506	270,000	0	0	0	0
Debt service int. & other	20,740	21,661	17,930	0	0	0
Subtotal:	\$51,083,359	\$53,311,336	\$54,473,723	\$3,115,050	\$3,235,712	\$3,800,333
Other financing uses:						
Operating transfers out	681,219	559,188	831,932	0	0	0
Total Use of Resources:	\$51,764,578	\$53,870,524	\$55,305,655	\$3,115,050	\$3,235,712	\$3,800,333
Net Increase(Decrease) in Fund Balance	2,493,244	0	(216,382)	263,373	0	0
Fund Balance - July 1	\$6,025,796	\$8,519,040	\$8,519,040	\$422,494	\$685,867	\$685,867
Fund Balance - June 30	\$8,519,040	\$8,519,040	\$8,302,658	\$685,867	\$685,867	\$ 685,867

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Library Fund			Community Development Block Grant		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	689,131	741,975	684,000	711,130	1,088,621	375,000
Fines & forfeitures	0	0	0	0	0	0
Charges for services	16,884	70,000	70,000	0	0	0
Interest	1,526	0	1,500	0	0	0
Miscellaneous	27,280	39,000	40,000	0	0	0
Subtotal:	\$734,821	\$850,975	\$795,500	\$711,130	\$1,088,621	\$375,000
Other financial sources:						
Operating transfers in	\$673,600	\$679,900	\$684,000	\$30,000	\$30,000	\$30,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,408,421	\$1,530,875	\$1,479,500	\$741,130	\$1,118,621	\$405,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	391,173	462,041	146,083
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	1,385,668	1,514,257	1,478,700	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	6,160	12,954	0	402,687	636,537	258,916
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,391,828	\$1,527,211	\$1,478,700	\$793,860	\$1,098,578	\$404,999
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$1,391,828	\$1,527,211	\$1,478,700	\$793,860	\$1,098,578	\$404,999
Net Increase(Decrease) in Fund Balance	16,593	3,664	800	(52,730)	20,043	1
Fund Balance - July 1	\$531,049	\$547,642	\$551,306	\$98,798	\$46,068	\$66,111
Fund Balance - June 30	\$547,642	\$551,306	\$552,106	\$46,068	\$66,111	\$66,112

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Metropolitan Planning Organization			E-Ticketing Grant		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	146,796	198,000	198,000	0	0	0
Fines & forfeitures	0	0	0	2,735	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:	\$146,796	\$198,000	\$198,000	\$2,735	\$0	\$0
Other financial sources:						
Operating transfers in	\$44,500	\$89,000	\$151,500	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$191,296	\$287,000	\$349,500	\$2,735	\$0	\$0
Expenditures:						
General government	\$216,897	\$337,600	\$333,200	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	703	28,508	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	17,000	6,000	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$216,897	\$354,600	\$339,200	\$703	\$28,508	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$216,897	\$354,600	\$339,200	\$703	\$28,508	\$0
Net Increase(Decrease) in Fund Balance	(25,601)	(67,600)	10,300	2,032	(28,508)	0
Fund Balance - July 1	\$190,158	\$164,557	\$96,957	\$26,786	\$28,818	\$310
Fund Balance - June 30	\$164,557	\$96,957	\$107,257	\$28,818	\$310	\$310

City of Cleveland, Tennessee
 2021-2023 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Schools Federal Projects			Total Special Revenue Funds		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	7,856,596	0	0	62,291,927	54,588,654	55,364,018
Fines & forfeitures	0	0	0	2,735	0	0
Charges for services	0	0	0	3,252,969	3,572,652	4,505,340
Interest	0	0	0	113,081	16,650	17,150
Miscellaneous	0	0	0	604,615	324,998	279,898
Subtotal:	\$7,856,596	\$0	\$0	\$66,265,327	\$58,502,954	\$60,166,406
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$7,130,906	\$7,254,200	\$6,817,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$7,856,596	\$0	\$0	\$73,396,233	\$65,757,154	\$66,983,406
Expenditures:						
General government	\$0	\$0	\$0	\$216,897	\$337,600	\$333,200
Community development	0	0	0	391,173	462,041	146,083
Public safety	0	0	0	34,847	74,099	23,000
Public works	0	0	0	4,310,535	4,957,516	5,190,425
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	1,385,668	1,514,257	1,478,700
Education	7,840,534	0	0	61,870,697	56,149,971	58,256,126
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	661,490	1,011,880	435,516
Debt service principal	0	0	0	141,506	270,000	0
Debt service int. & other	0	0	0	20,740	21,661	17,930
Subtotal:	\$7,840,534	\$0	\$0	\$69,033,553	\$64,799,025	\$65,880,980
Other financing uses:						
Operating transfers out	806	0	0	1,131,903	1,007,024	1,275,974
Total Use of Resources:	\$7,841,340	\$0	\$0	\$70,165,456	\$65,806,049	\$67,156,954
Net Increase(Decrease) in Fund Balance	15,256	0	0	3,230,777	(48,895)	(173,548)
Fund Balance - July 1	\$0	\$15,256	\$15,256	\$10,513,378	\$13,744,155	\$13,695,260
Fund Balance - June 30	\$15,256	\$15,256	\$15,256	\$13,744,155	\$13,695,260	\$13,521,712

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Debt Service Fund		
	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	107,408	146,450	146,250
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	13,678	5,000	5,000
Miscellaneous	0	0	0
Subtotal:	\$121,086	\$151,450	\$151,250
Other financial sources:			
Operating transfers in	6,841,322	7,735,603	7,371,224
Proceeds from bonds	31,363,381	0	0
Total Financial Sources	\$38,325,789	\$7,887,053	\$7,522,474
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	4,648,115	4,944,450	4,959,500
Debt service int. & other	3,451,890	2,937,603	3,407,654
Subtotal:	\$8,100,005	\$7,882,053	\$8,367,154
Other financing uses:			
Pynt to ref. bond escrow	30,747,239	5,000	5,000
Operating transfers out	0	0	0
Total Use of Resources:	\$38,847,244	\$7,887,053	\$8,372,154
Net Increase(Decrease) in Fund Balance	(\$521,455)	\$0	(\$849,680)
Fund Balance - July 1	6,508,334	5,986,879	5,986,879
Fund Balance - June 30	\$5,986,879	\$5,986,879	\$5,137,199

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds					
	Sales Tax Capital Projects Fund			Capital Improvement Program		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$4,907,348	\$4,621,000	\$4,749,000	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	2,822,457	8,994,911	625,000
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	39,969	40,000	8,000	6,409	0	0
Miscellaneous	5,073	0	0	241,473	395,324	0
Subtotal:	\$4,952,390	\$4,661,000	\$4,757,000	\$3,070,339	\$9,390,235	\$625,000
Other financial sources:						
Operating transfers in	0	0	0	1,638,973	2,044,718	2,965,000
Proceeds notes/bonds	0	0	0	1,514,178	20,151,828	0
Total Financial Sources	\$4,952,390	\$4,661,000	\$4,757,000	\$6,223,490	\$31,586,781	\$3,590,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	3,132,403	7,262,383	4,062,276	4,762,075	36,224,370	3,585,000
Debt service principal	580,932	454,578	467,077	0	0	0
Debt service int. & other	81,723	231,009	220,946	0	151,828	0
Subtotal:	\$3,795,058	\$7,947,970	\$4,750,299	\$4,762,075	\$36,376,198	\$3,585,000
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$3,795,058	\$7,947,970	\$4,750,299	\$4,762,075	\$36,376,198	\$3,585,000
Net Increase(Decrease) in Fund Balance	\$1,157,332	(\$3,286,970)	\$6,701	\$1,461,415	(\$4,789,417)	\$5,000
Fund Balance - July 1	\$4,345,974	\$5,503,306	\$2,216,336	\$5,721,220	\$7,182,635	\$2,393,218
Fund Balance - June 30	\$5,503,306	\$2,216,336	\$2,223,037	\$7,182,635	\$2,393,218	\$2,398,218

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	THDA Home Grant			Blythe Sidewalks Diabetes Initiative		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	41,912	53,972	0	117,962	182,000	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$41,912	\$53,972	\$0	\$117,962	\$182,000	\$0
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	\$41,912	\$53,972	\$0	\$117,962	\$182,000	\$0
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	41,912	53,972	0	117,962	182,000	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$41,912	\$53,972	\$0	\$117,962	\$182,000	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$41,912	\$53,972	\$0	\$117,962	\$182,000	\$0
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
 2021-2023 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

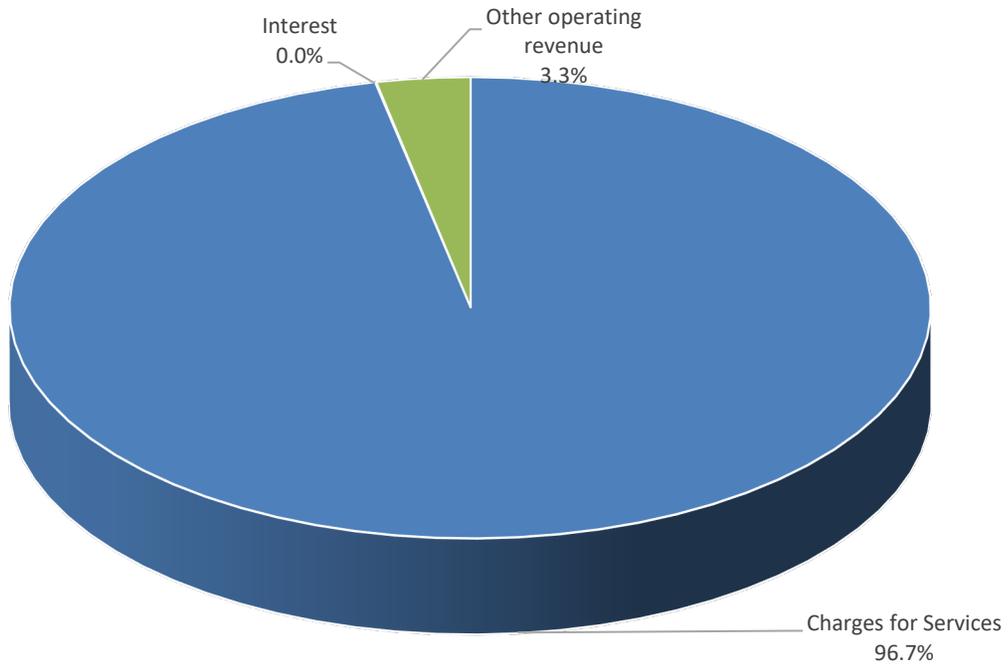
Capital Project Funds, Continued

	ARPA Projects Fund			Cleveland City Schools - CIP		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	4,656,500	0	5,520,027	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	3,510	7,400	0
Miscellaneous	0	0	0	281,757	0	0
Subtotal:	\$0	\$4,656,500	\$0	\$5,805,294	\$7,400	\$0
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	\$0	\$4,656,500	\$0	\$5,805,294	\$7,400	\$0
Expenditures:						
General government	\$0	\$714,672	\$0	\$0	\$0	\$0
Community development	0	700,000	150,000	0	0	0
Public safety	0	0	800,000	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	851,577	0	682,272	5,123,022	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$0	\$2,266,249	\$950,000	\$682,272	\$5,123,022	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$0	\$2,266,249	\$950,000	\$682,272	\$5,123,022	\$0
Net Increase(Decrease) in Fund Balance	\$0	\$2,390,251	(\$950,000)	\$5,123,022	(\$5,115,622)	\$0
Fund Balance - July 1	\$0	\$0	\$2,390,251	\$0	\$5,123,022	\$7,400
Fund Balance - June 30	\$0	\$2,390,251	\$1,440,251	\$5,123,022	\$7,400	\$7,400

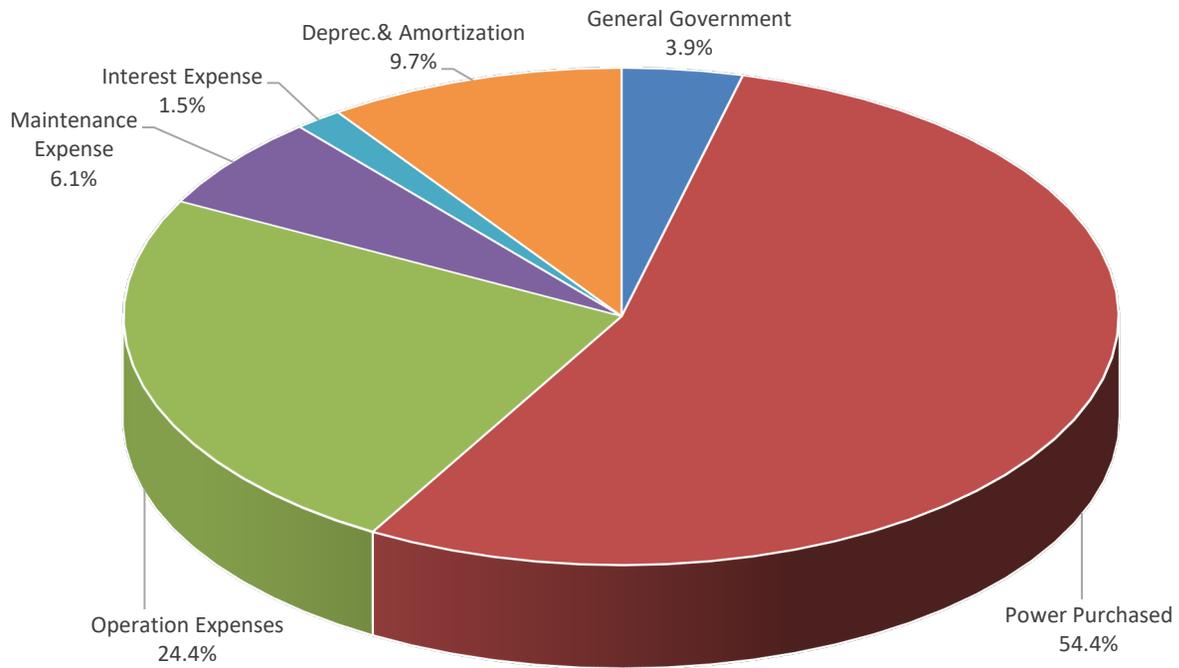
City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds, Continued		
	Total Capital Project Funds		
	2021	2022	2023
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$4,907,348	\$4,621,000	\$4,749,000
Licenses & permits	0	0	0
Intergovernmental	8,502,358	13,887,383	625,000
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	49,888	47,400	8,000
Miscellaneous	528,303	395,324	0
Subtotal:	\$13,987,897	\$18,951,107	\$5,382,000
Other financial sources:			
Operating transfers in	1,638,973	2,044,718	2,965,000
Proceeds notes/bonds	1,514,178	20,151,828	0
Total Financial Sources	\$17,141,048	\$41,147,653	\$8,347,000
Expenditures:			
General government	\$0	\$714,672	\$0
Community development	0	700,000	150,000
Public safety	0	0	800,000
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	8,736,624	49,697,324	7,647,276
Debt service principal	580,932	454,578	467,077
Debt service int. & other	81,723	382,837	220,946
Subtotal:	\$9,399,279	\$51,949,411	\$9,285,299
Other financing uses:			
Operating transfers out	0	0	0
Total Use of Resources:	\$9,399,279	\$51,949,411	\$9,285,299
Net Increase(Decrease) in Fund Balance	\$7,741,769	(\$10,801,758)	(\$938,299)
Fund Balance - July 1	\$10,067,194	\$17,808,963	\$7,007,205
Fund Balance - June 30	\$17,808,963	\$7,007,205	\$6,068,906

Summary of Proprietary Funds Revenues By Use - FY2023



Expenses By Use - FY2023



City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Operating Revenues:						
Charges for services	\$129,993,885	\$126,642,935	\$133,301,504	\$4,689,913	\$5,213,309	\$5,852,660
Other operating revenues	4,935,219	4,236,914	4,733,877	0	0	0
Total Operating Revenues	\$134,929,104	\$130,879,849	\$138,035,381	\$4,689,913	\$5,213,309	\$5,852,660
Operating Expenses:						
General government	\$0	\$0	\$0	\$5,118,830	\$5,213,000	\$5,188,017
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	71,322,321	69,986,195	72,042,104	0	0	0
Operation expenses	25,233,078	30,355,139	32,233,788	0	0	0
Maintenance expense	8,329,807	7,898,940	8,139,245	0	0	0
Depreciation and amortization	11,860,999	12,390,975	12,793,526	0	0	0
Total Operating Expenses:	\$116,746,205	\$120,631,249	\$125,208,663	\$5,118,830	\$5,213,000	\$5,188,017
Operating Income (Loss)	\$18,182,899	\$10,248,600	\$12,826,718	(\$428,917)	\$309	\$664,643
Nonoperating Revenues (Expenses):						
Interest income	57,289	31,563	46,520	964	1,000	1,500
Interest expense	(1,945,982)	(1,895,778)	(2,042,284)	0	0	0
Other income	(143,247)	201,619	0	0	0	0
Total Nonoperating Revenues (Expenses):	(2,031,940)	(1,662,596)	(1,995,764)	964	1,000	1,500
Change In Net Assets Before Capital Contributions and Transfers:	\$16,150,959	\$8,586,004	\$10,830,954	(\$427,953)	\$1,309	\$666,143
Capital contributions	1,735,300	0	0	0	0	0
Operating transfers in	0	0	0	450,000	0	0
Operating transfers out	(2,973,022)	(3,074,767)	(3,072,567)	0	0	0
Change In Net Assets	\$14,913,237	\$5,511,237	\$7,758,387	\$22,047	\$1,309	\$666,143
Est. Net Assets - July 1	161,036,533	175,949,770	181,461,007	891,812	913,859	915,168
Est. Net Assets - June 30	\$175,949,770	\$181,461,007	\$189,219,394	\$913,859	\$915,168	\$1,581,311

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Proprietary Funds

	Total Proprietary Funds		
	2021 Actual	2022 Budgeted	2023 Proposed
Operating Revenues:			
Charges for services	\$134,683,798	\$131,856,244	\$139,154,164
Other operating revenues	\$4,935,219	\$4,236,914	\$4,733,877
Total Operating Revenues	\$139,619,017	\$136,093,158	\$143,888,041
Operating Expenses:			
General government	\$5,118,830	\$5,213,000	\$5,188,017
Public works	0	0	0
Recreation	0	0	0
Power purchased	71,322,321	69,986,195	72,042,104
Operation expenses	25,233,078	30,355,139	32,233,788
Maintenance expense	8,329,807	7,898,940	8,139,245
Depreciation and amortization	11,860,999	12,390,975	12,793,526
Total Operating Expenses:	\$121,865,035	\$125,844,249	\$130,396,680
Operating Income (Loss)	\$17,753,982	\$10,248,909	\$13,491,361
Nonoperating Revenues (Expenses):			
Interest income	58,253	32,563	48,020
Interest expense	(1,945,982)	(1,895,778)	(2,042,284)
Other income	(143,247)	201,619	0
Total Nonoperating Revenues (Expenses):	(2,030,976)	(1,661,596)	(1,994,264)
Change In Net Assets Before Capital Contributions and Transfers:	\$15,723,006	\$8,587,313	\$11,497,097
Capital contributions	1,735,300	0	0
Operating transfers in	450,000	0	0
Operating transfers out	(2,973,022)	(3,074,767)	(3,072,567)
Change In Net Assets	\$14,935,284	\$5,512,546	\$8,424,530
Est. Net Assets - July 1	161,928,345	176,863,629	182,376,175
Est. Net Assets - June 30	\$176,863,629	\$182,376,175	\$190,800,705

City of Cleveland, Tennessee
2021-2023 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Operating Revenues:						
Charges for services	\$98,310,781	\$94,404,289	\$97,163,898	\$30,118,422	\$30,642,946	\$34,266,806
Other operating revenues	1,739,517	1,667,086	2,096,425	3,195,702	2,554,828	2,616,452
Total Operating Revenues	\$100,050,298	\$96,071,375	\$99,260,323	\$33,314,124	\$33,197,774	\$36,883,258
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	71,322,321	69,986,195	72,042,104	0	0	0
Operation expenses	7,682,346	9,921,024	10,175,338	16,975,995	18,322,659	20,509,400
Maintenance expense	4,972,318	4,713,985	4,835,879	3,357,489	3,184,955	3,303,366
Depreciation and amortization	5,082,744	5,130,059	4,978,497	6,746,827	7,190,916	7,745,029
Total Operating Expenses:	\$89,059,729	\$89,751,263	\$92,031,818	\$27,080,311	\$28,698,530	\$31,557,795
Operating Income (Loss)	\$10,990,569	\$6,320,112	\$7,228,505	\$6,233,813	\$4,499,244	\$5,325,463
Nonoperating Revenues (Expenses):						
Interest income	33,984	17,684	30,930	21,228	12,879	14,090
Interest expense	(558,382)	(401,730)	(491,596)	(1,387,600)	(1,494,048)	(1,550,688)
Other income (expense)	(125,907)	0	0	(17,340)	0	0
Total Nonoperating Revenues (Expenses):	(650,305)	(384,046)	(460,666)	(1,383,712)	(1,481,169)	(1,536,598)
Change in Net Assets Before Contributions and Transfers:	\$10,340,264	\$5,936,066	\$6,767,839	\$4,850,101	\$3,018,075	\$3,788,865
Capital contributions	402,873	0	0	1,332,427	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,498,439)	(2,548,407)	(2,466,230)	(474,583)	(486,360)	(496,087)
Change in Net Assets	\$8,244,698	\$3,387,659	\$4,301,609	\$5,707,945	\$2,531,715	\$3,292,778
Est. Net Assets, July 1	72,858,707	81,103,405	84,491,064	84,184,740	89,892,685	92,424,400
Est. Net Assets, June 30	\$81,103,405	\$84,491,064	\$88,792,673	\$89,892,685	\$92,424,400	\$95,717,178

City of Cleveland, Tennessee
2021-2023 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds, Continued					
	Stormwater			Total Enterprise Funds		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2026 Proposed
Operating Revenues:						
Charges for services	\$1,564,682	\$1,595,700	\$1,870,800	\$129,993,885	\$126,642,935	\$133,301,504
Other operating revenues	0	15,000	21,000	4,935,219	4,236,914	4,733,877
Total Operating Revenues	\$1,564,682	\$1,610,700	\$1,891,800	\$134,929,104	\$130,879,849	\$138,035,381
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	71,322,321	69,986,195	72,042,104
Operation expenses	574,737	2,111,456	1,549,050	25,233,078	30,355,139	32,233,788
Maintenance expense	0	0	0	8,329,807	7,898,940	8,139,245
Depreciation and amortization	31,428	70,000	70,000	11,860,999	12,390,975	12,793,526
Total Operating Expenses:	\$606,165	\$2,181,456	\$1,619,050	\$116,746,205	\$120,631,249	\$125,208,663
Operating Income (Loss)	\$958,517	(\$570,756)	\$272,750	\$18,182,899	\$10,248,600	\$12,826,718
Nonoperating Revenues (Expenses):						
Interest income	2,077	1,000	1,500	57,289	31,563	46,520
Interest expense	0	0	0	(1,945,982)	(1,895,778)	(2,042,284)
Other income (expense)	0	201,619	0	(143,247)	201,619	0
Total Nonoperating Revenues (Expenses):	2,077	202,619	1,500	(2,031,940)	(1,662,596)	(1,995,764)
Change in Net Assets Before Contributions and Transfers:	\$960,594	(\$368,137)	\$274,250	\$16,150,959	\$8,586,004	\$10,830,954
Capital contributions	0	0	0	1,735,300	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	(40,000)	(110,250)	(2,973,022)	(3,074,767)	(3,072,567)
Change in Net Assets	\$960,594	(\$408,137)	\$164,000	\$14,913,237	\$5,511,237	\$7,758,387
Est. Net Assets, July 1	3,993,086	4,953,680	4,545,543	161,036,533	175,949,770	181,461,007
Est. Net Assets, June 30	\$4,953,680	\$4,545,543	\$4,709,543	\$175,949,770	\$181,461,007	\$189,219,394

City of Cleveland, Tennessee
2021-2023 Summary of Financial Sources and Uses
Internal Service Funds

	Health Insurance Fund			Total Internal Service Fund		
	2021 Actual	2022 Budgeted	2023 Proposed	2021 Actual	2022 Budgeted	2023 Proposed
Operating Revenues:						
Charges for services	\$4,689,913	\$5,213,309	\$5,852,660	\$4,689,913	\$5,213,309	\$5,852,660
Other operating revenues	0	0	0	\$0	\$0	\$0
Total Operating Revenues	\$4,689,913	\$5,213,309	\$5,852,660	\$4,689,913	\$5,213,309	\$5,852,660
Operating Expenses:						
General government	\$5,118,830	\$5,213,000	\$5,188,017	\$5,118,830	\$5,213,000	\$5,188,017
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:	\$5,118,830	\$5,213,000	\$5,188,017	\$5,118,830	\$5,213,000	\$5,188,017
Operating Income (Loss)	(\$428,917)	\$309	\$664,643	(\$428,917)	\$309	\$664,643
Nonoperating Revenues (Expenses):						
Interest income	964	1,000	1,500	964	1,000	1,500
Interest expense	0	0	0	0	0	0
Other income	0	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	964	1,000	1,500	964	1,000	1,500
Change In Net Assets Before Capital Contributions and Transfers:	(\$427,953)	\$1,309	\$666,143	(\$427,953)	\$1,309	\$666,143
Capital contributions	0	0	0	0	0	0
Operating transfers in	450,000	0	0	450,000	0	0
Operating transfers out	0	0	0	0	0	0
Change In Net Assets	\$22,047	\$1,309	\$666,143	\$22,047	\$1,309	\$666,143
Est. Net Assets - July 1	891,812	913,859	915,168	891,812	913,859	915,168
Est. Net Assets - June 30	\$913,859	\$915,168	\$1,581,311	\$913,859	\$915,168	\$1,581,311

City of Cleveland, Tennessee
 2021-2023 Summary of Financial Sources and Uses
 Fiduciary Funds by Fund Type

	Meiler Estate Animal Shelter Nonexpendable Trust Fund		
	2021	2022	2023
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	0	0	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	4,535	300	500
Miscellaneous	0	0	0
Subtotal:	\$4,535	\$300	\$500
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$4,535	\$300	\$500
Expenditures:			
General government	\$0	\$0	\$0
Community Development	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$0	\$0	\$0
Other financing uses:			
Operating transfers out	0	0	0
Total Use of Resources:	\$0	\$0	\$0
Net Increase(Decrease) in Fund Balance	4,535	300	500
Fund Balance - July 1	\$496,769	\$501,304	\$501,604
Fund Balance - June 30	\$501,304	\$501,604	\$502,104

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.

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 \$285,820,758. All of these sources are available for appropriation.

Anticipated Revenues	2020-2021 <u>(ACTUAL)</u>	2021-2022 <u>(ESTIMATED)</u>	2022-2023 <u>PROPOSED</u>
Revenues:			
General Fund	\$54,524,700	\$56,237,429	\$56,069,000
Special Revenue Funds:			
Solid Waste Management	3,058,215	3,321,274	4,235,100
State Street Aid	1,496,666	1,477,000	1,451,000
General Purpose School	48,825,016	48,265,224	49,287,773
Schools Food Service	3,378,423	3,235,712	3,800,333
Cleveland Public Library	734,821	850,975	795,500
Drug Enforcement	54,929	28,112	23,700
Byrne Memorial Justice Asst. Grant	0	38,036	0
Community Dev. Block Grant	711,130	1,088,621	375,000
E-Ticketing	2,735	0	0
Recycling Grant	0	0	0
Schools Federal Projects	7,856,596	0	0
Metropolitan Planning Organization	146,796	198,000	198,000
Debt Service	121,086	151,450	151,250

Anticipated Revenues, cont'd:	2020-2021 (ACTUAL)	2021-2022 (ESTIMATED)	2022-2023 PROPOSED
Revenues:			
Capital Projects Funds:			
ARPA Projects Fund	0	4,656,500	0
THDA Home Grant	41,912	53,972	0
Blythe Sidewalks Diabetes Grant	117,962	182,000	0
Capital Improvements Program	3,070,339	9,390,235	625,000
Sales Tax Capital Projects Fund	4,952,390	4,661,000	4,757,000
Cleveland City Schools - CIP	5,805,294	7,400	0
Enterprise Funds:			
Stormwater Management	1,566,759	1,813,319	1,893,300
Cleveland Utilities Electric Division	100,084,282	96,089,059	99,291,253
Cleveland Utilities Water/Wastewater Division	33,335,352	33,210,653	36,897,348
Trust Funds:			
Meiler Trust Fund	4,535	300	500
Internal Service Fund:			
Health Insurance Trust Fund	4,690,877	5,214,309	5,854,160
Total Revenues	274,580,815	270,170,580	265,705,217
Other financial sources			
Operating transfers in:			
General Fund:	2,973,022	3,034,767	2,962,317
Special Revenue Funds:			
Solid Waste Management	950,000	850,000	150,000
State Street Aid	0	0	0
General Purpose School	5,432,806	5,605,300	5,801,500
Cleveland Public Library	673,600	679,900	684,000
Community Dev. Block Grant	30,000	30,000	30,000
Recycling Grant	0	0	0
Metropolitan Planning Organization	44,500	89,000	151,500
Debt Service	6,841,322	7,735,603	7,371,224
Capital Projects Funds:			
Capital Improvement Program	1,638,973	2,044,718	2,965,000
Blythe Sidewalks Diabetes Grant	0	0	0
Internal Service Fund			
Health Insurance Trust Fund	450,000	0	0
Total Operating Transfer In:	\$19,034,223	\$20,069,288	\$20,115,541

Anticipated Revenues	2020-2021 (ACTUAL)	2021-2022 (ESTIMATED)	2022-2023 PROPOSED
Other financial sources:			
Operating transfers in, cont'd:			
Capital Contributions			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	402,873	0	0
Cleveland Utilities Water/Wastewater Division	1,332,427	0	0
Internal Service Funds:			
Health Insurance Trust	0	0	0
Total Capital Contributions:	1,735,300	0	0
Bond & Note Proceeds and Capital Lease			
General Fund	0	455,575	0
General Purpose School Fund	0	0	0
Capital Improvement Program	1,514,178	20,151,828	0
Cleveland City Schools -CIP	0	0	0
Debt Service	31,363,381	0	0
Total Bond & Note Proceeds:	\$32,877,559	\$20,151,828	\$0
Total Other Financing Sources	\$53,647,082	\$40,221,116	\$20,115,541
Total Revenues and Other Financing Sources	\$328,227,897	\$310,391,696	\$285,820,758

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	2020-2021 (ACTUAL)	2021-2022 (ESTIMATED)	2022-2023 PROPOSED
General Fund	\$35,931,128	\$42,171,198	\$42,856,942
Special Revenue Funds:			
Solid Waste Management	3,889,705	4,170,833	4,353,600
State Street Aid	667,473	1,000,341	1,006,825
General Purpose School	51,083,359	53,311,336	54,473,723
Schools Food Service	3,115,050	3,235,712	3,800,333
Cleveland Public Library	1,391,828	1,527,211	1,478,700
Drug Enforcement	34,144	33,870	23,600
Byrne Memorial. Justice Asst. Grant	0	38,036	0
Community Dev. Block Grant	793,860	1,098,578	404,999
E Ticketing	703	28,508	0
Recycling Grant	0	0	0
Schools Federal Project	7,840,534	0	0
Metropolitan Planning Organization	216,897	354,600	339,200
Debt Service	8,100,005	7,882,053	8,367,154
Capital Projects Funds:			
ARPA Projects Fund	0	2,266,249	950,000
THDA Home Grant	41,912	53,972	0
Blythe Sidewalks Diabetes Grant	117,962	182,000	0
Capital Improvements Program	4,762,075	36,376,198	3,585,000
Sales Tax Capital Projects Fund	3,795,058	7,947,970	4,750,299
Cleveland City Schools - CIP	682,272	5,123,022	0
Enterprise Funds:			
Stormwater Management	606,165	2,181,456	1,619,050
Cleveland Utilities Electric Division	89,059,729	89,751,263	92,031,818
Cleveland Utilities Water/Wastewater Division	27,080,311	28,698,530	31,557,795
Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Internal Service Fund:			
Health Insurance Trust Fund	5,118,830	5,213,000	5,188,017
Total Expenditures	244,329,000	292,645,936	256,787,055
	2020-2021 (ACTUAL)	2021-2022 (ESTIMATED)	2022-2023 PROPOSED
Nonoperating Revenues (Expenses)			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	(684,289)	(401,730)	(491,596)
Cleveland Utilities Water/Wastewater Division	(1,404,940)	(1,494,048)	(1,550,688)
Debt Service	(30,747,239)	(5,000)	(5,000)
Internal Service Fund:			
Health Insurance Trust Fund	0	0	0
Total Nonoperating Revenues (Expenses)	(32,836,468)	(1,900,778)	(2,047,284)

Other Financing Uses	2020-2021 (ACTUAL)	2021-2022 (ESTIMATED)	2022-2023 PROPOSED
Operating Transfers Out			
General Fund	14,929,298	15,987,497	15,767,000
Special Revenue Funds:			
Solid Waste Management	0	0	0
State Street Aid	449,878	447,836	444,042
General Purpose School	681,219	559,188	831,932
Recycling Grant	0		
Schools Federal Project	806	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	40,000	110,250
Cleveland Utilities Electric Division	2,498,439	2,548,407	2,466,230
Cleveland Utilities Water/Wastewater Division	474,583	486,360	496,087
Internal Service Fund:			
Health Insurance Trust	0	0	0
Nonexpendable Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Total Operating Transfers Out	19,034,223	20,069,288	20,115,541
Total Other Financing Uses	51,870,691	21,970,066	22,162,825
Total Expenditures and Other Financing Uses	296,199,691	314,616,002	278,949,880

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	2020-2021 (ACTUAL)	2021-2022 (ESTIMATED)	2022-2023 PROPOSED
General Fund	6,637,296	1,569,076	407,375
Special Revenue Funds:			
Solid Waste Management	118,510	441	31,500
State Street Aid	379,315	28,823	133
General Purpose School	2,493,244	0	(216,382)
Schools Food Service	263,373	0	0
Cleveland Public Library	16,593	3,664	800
Drug Enforcement	20,785	(5,758)	100
Byrne Memorial Justice Asst. Grant	0	0	0

Increase (Use) of Fund Balance or Net Assets	2020-2021 (ACTUAL)	2021-2022 (ESTIMATED)	2022-2023 PROPOSED
Special Revenue Funds cont'd:			
Community Development Block Grant	(52,730)	20,043	1
E Ticketing	2,032	(28,508)	0
Recycling Grant	0	0	0
Schools Federal Project	15,256	0	0
Metro. Planning Organization (MPO)	(25,601)	(67,600)	10,300
Debt Service	(521,455)	0	(849,680)
Capital Projects Funds:			
ARPA Projects Fund	0	2,390,251	(950,000)
Capital Improvements Program	1,461,415	(4,789,417)	5,000
THDA Home Grant	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Sales Tax Capital Projects Fund	1,157,332	(3,286,970)	6,701
Cleveland City Schools - CIP	5,123,022	(5,115,622)	0
Enterprise Funds:			
Stormwater Management	960,594	(408,137)	164,000
Cleveland Utilities Electric Division	8,244,698	3,387,659	4,301,609
Cleveland Utilities Water/Wastewater Division	5,707,945	2,531,715	3,292,778
Trust Funds:			
Meiler Estate Trust Fund	4,535	300	500
Internal Service Fund:			
Health Insurance Trust Fund	22,047	1,309	666,143
Total Incr. (Use) of Fund Balance or Net Assets	32,028,206	(3,768,731)	6,870,878

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 \$29,058,269 General Fund fund balance and none of the \$5,986,879 Debt Service fund balance.

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

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

First Reading: June 13, 2022

Final Reading: June 27, 2022

APPROVED AS TO FORM:

City Attorney

Mayor

City Clerk

ORDINANCE

TAX ORDINANCE – YEAR 2022

AN ORDINANCE TO PROVIDE AND FIX FOR THE CITY OF CLEVELAND, TENNESSEE, FOR THE YEAR 2022, AND SUBSEQUENT YEARS, THE TAX RATE ON ALL PROPERTY, BOTH REAL AND PERSONAL; TO PROVIDE A BUSINESS TAX; TO PROVIDE FOR A SPECIAL FRANCHISE PRIVILEGE TAX, IN ACCORDANCE WITH AND AS SET FORTH IN THE “BUSINESS TAX ACT” KNOWN AS CHAPTER 387 OF THE PUBLIC ACTS OF 1971, PASSED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, WITHIN THE CORPORATE LIMITS OF THE CITY OF CLEVELAND, AND TO FIX A PENALTY FOR ANY PERSON, FIRM OR CORPORATION EXERCISING ANY SUCH VOCATION, OCCUPATION OR BUSINESS WITHIN SAID CITY OF CLEVELAND WITHOUT FIRST PAYING SAID TAX.

SECTION 1. BE IT ORDAINED by the City Council of the City of Cleveland, Tennessee, that the tax levy on all property, both real and personal, for the year 2022, and each subsequent year thereafter be, and is, \$1.7130 on each One Hundred Dollars (\$100.00) of assessed valuation.

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

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

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

SECTION 3. BE IT FURTHER ORDAINED by the City Council of the City of Cleveland, Tennessee, that there is also levied a special franchise privilege tax, in accordance with the provisions of Chapter 311 of the Public Acts of the 85th General Assembly of the State of Tennessee, on all public utility corporations, domestic and foreign, and which do business, own property, or operate as a public utility in the City of Cleveland, Tennessee. The base of such tax shall be determined as set forth in Chapter 311 aforesaid. The rate of said tax shall be \$1.7130 for each one hundred dollars (\$100.00) of assessed valuation.

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

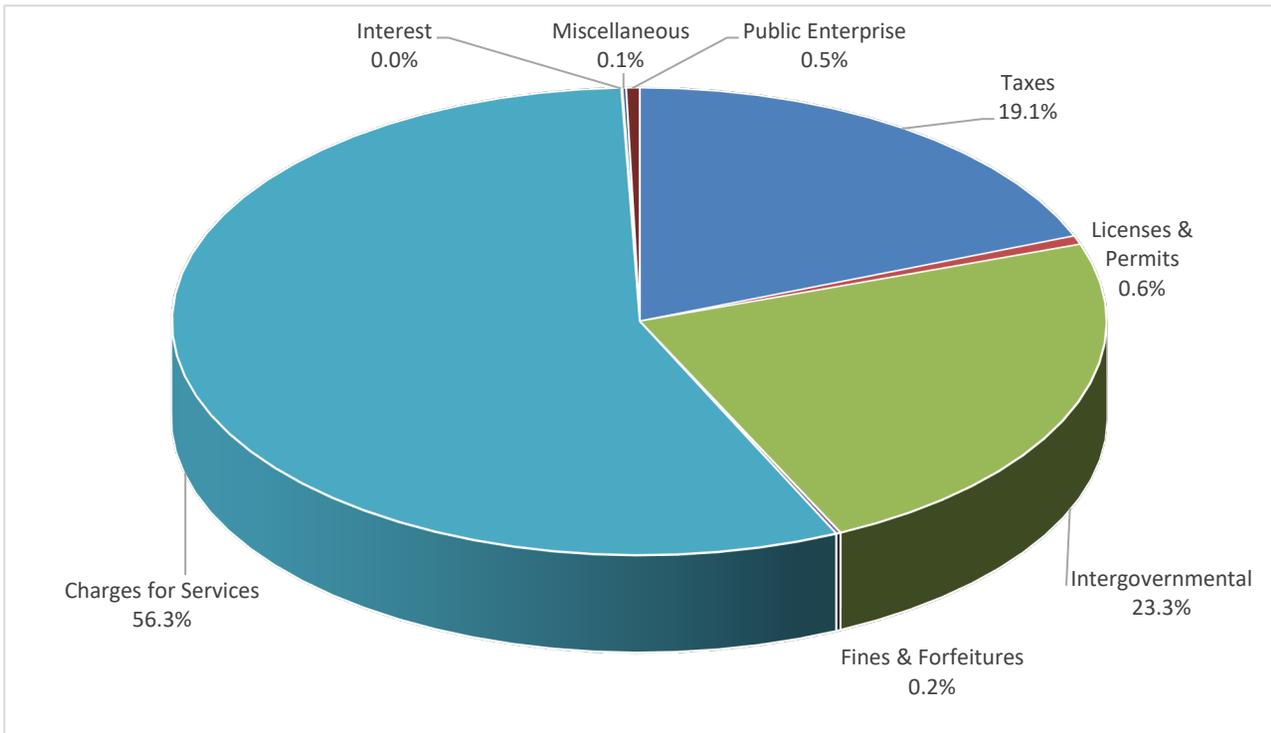
SECTION 5. BE IT FURTHER ORDAINED by the City Council of the City of Cleveland, Tennessee, that if any Section or part of this Ordinance shall be declared invalid or unenforceable, the invalidity of such Section or part shall not otherwise affect its validity but the remaining Sections or parts of this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

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

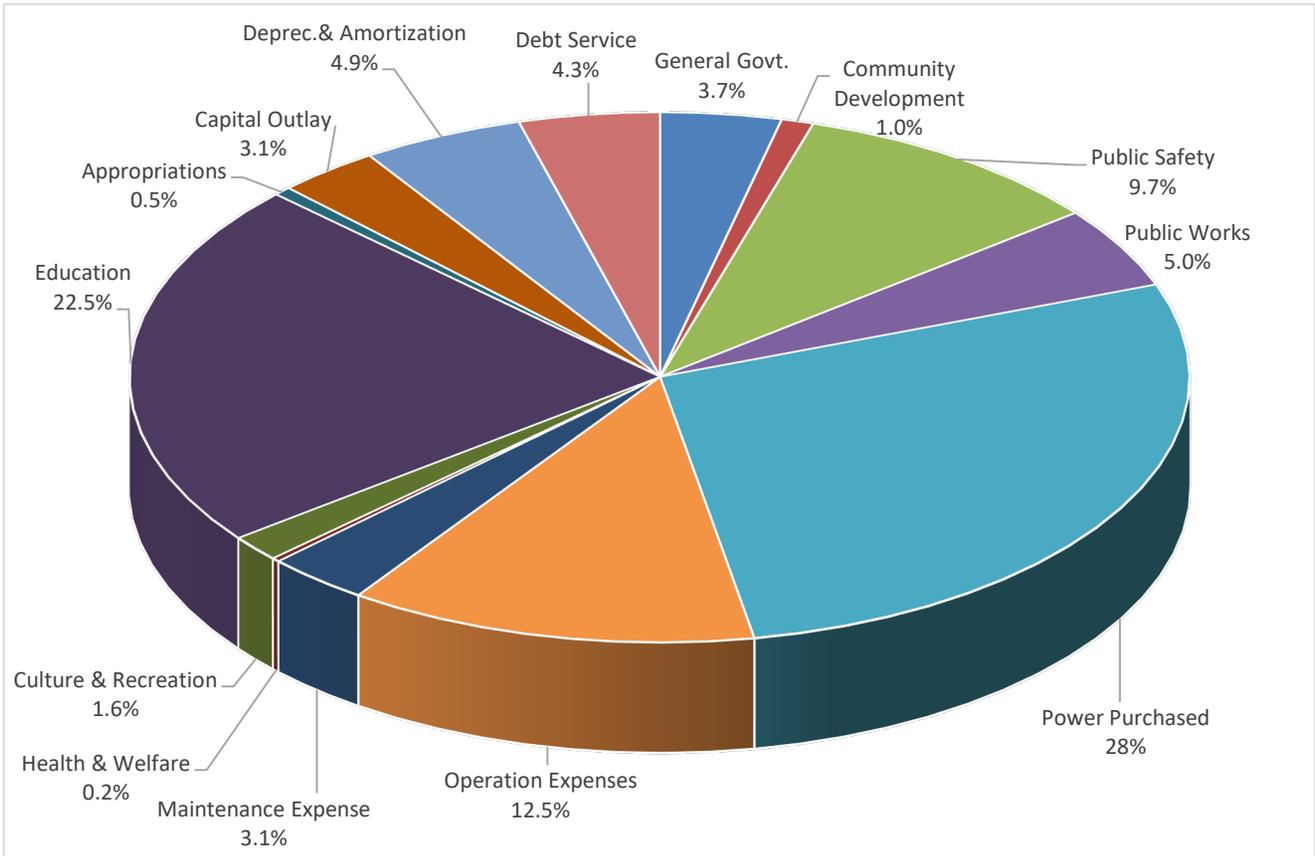
Signed in Open Meeting:

	_____ Councilwoman McKenzie
_____ Kevin Brooks, Mayor	_____ Councilman Estes
ATTEST:	_____ Councilman Cassada
_____ Shawn McKay, City Clerk	_____ Councilman May
APPROVED AS TO FORM:	_____ Councilman Hughes
_____ John F. Kimball, City Attorney	_____ Councilman Webb
	_____ Vice Mayor Johnson

Summary of All Funds Revenues By Source - FY2023



Expenditures and Expenses By Use - FY2023



**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2023**

Loan Type	Loan Name	Authorized and Unissued at 6/30/22	Amount Outstanding at 6/30/22	Payment Fund	Principal	Interest	Total Debt Service
FY2023 Debt Requirement Excluding Cleveland Utilities							
Loan Agreements:							
	Loan - 2008 TMBF-County	0	745,000	County's General Fund	109,000	37,250	146,250
	2009 QSCB	0	1,088,335	School Fund	259,577	67,184	326,761
	Loan- 2018 Candy's Creek Elem	0	8,395,000	General Fund	390,000	309,438	699,438
	Total Loan Agreements:	\$ -	\$ 10,228,335		\$ 758,577	\$ 413,872	\$ 1,172,449
General Obligation Bonds:							
	Gen Improv. Bonds -						
	2016 TMBF-Refunding	0	2,719,000	General Fund	136,863	32,639	169,503
				School Fund	221,137	52,737	273,874
	2019 Refunding	0	29,770,000	General Fund	1,580,000	1,272,898	2,852,898
				State St. Aid	50,000	7,073	57,073
				Airport	205,000	67,367	272,367
	2020 Refunding	0	22,995,000	General Fund	2,410,000	890,800	3,300,800
	2022 Series	0	19,220,000	General Fund	-	852,839	852,839
	Total Gen. Oblig. Bonds:	\$ -	\$ 74,704,000		\$ 4,603,000	\$ 3,176,354	\$ 7,779,354
	Total Long-term Debt Excluding Cleveland Utilities	\$ -	\$ 84,932,335		\$ 5,361,577	\$ 3,590,226	\$ 8,951,803

FY2023 Debt Requirement for Cleveland Utilities

Loan Type	Loan Name	Authorized and Unissued at 6/30/22	Amount Outstanding at 6/30/22	Payment Fund	Principal	Interest	Total Debt Service
Tax and Revenue Refunding Bonds :							
	Series 2018-B	0	2,145,000	Electric	90,000	87,825	177,825
	Series 2018-B	0	2,990,000	Water	125,000	122,125	247,125
	Series 2020	0	1,760,000	Electric	60,000	57,444	117,444
	Series 2020	0	1,540,000	Water	55,000	50,231	105,231
	Series 2020	0	1,975,000	Sewer	70,000	64,625	134,625
	Series 2022	0	2,955,000	Electric	85,000	134,571	219,571
	Total Tax & Revenue Refunding Bonds:	\$ -	\$ 13,365,000		\$ 485,000	\$ 516,821	\$ 1,001,821

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2023**

Loan Type	Loan Name	Authorized and Unissued at 6/30/22	Amount Outstanding at 6/30/22	Payment Fund	Principal	Interest	Total Debt Service
FY2023 Debt Requirement for Cleveland Utilities							
State Revolving Fund Loan:							
	SRF-CWO 319	0	\$ 1,038,652	Sewer	\$ 65,388	\$ 11,604	\$ 76,992
	SRF-CWP 320	0	\$ 6,871,846	Sewer	\$ 380,412	\$ 77,028	\$ 457,440
	2014 DG2 14-151	0	\$ 1,406,610	Water	\$ 95,364	\$ 20,448	\$ 115,812
	2015 CG4 15-349	0	\$ 1,693,548	Water	\$ 110,412	\$ 22,680	\$ 133,092
	2016 DWF 16-172	0	\$ 2,262,139	Water	\$ 135,300	\$ 24,420	\$ 159,720
	2017 CG3 17-379	0	\$ 78,697	Water	\$ 5,052	\$ 672	\$ 5,724
	2017 DWS 17-192	0	\$ 685,518	Water	\$ 36,036	\$ 10,728	\$ 46,764
	2017 DWF 17-193	0	\$ 166,676	Water	\$ 8,796	\$ 2,604	\$ 11,400
	2017 DWF 18-205	0	\$ 365,900	Water	\$ 19,776	\$ 4,680	\$ 24,456
	2018 CW6 18-415	0	\$ 800,194	Sewer	\$ 39,228	\$ 12,204	\$ 51,432
	2018 18-416	0	\$ 475,595	Sewer	\$ 21,348	\$ 7,272	\$ 28,620
	2018 18-417	\$ 1,439,562	\$ 8,693,716	Sewer	\$ 428,568	\$ 154,908	\$ 583,476
	2019 19-431	\$ 3,929,790	\$ 87,210	Sewer	\$ 69,756	\$ 21,396	\$ 91,152
	New Loan	\$ 3,500,000	0	Electric	\$ -	\$ 122,500	\$ 122,500
	New Loan	\$ 11,600,000	0	Sewer	\$ 155,000	\$ 400,575	\$ 555,575
	New Loan	\$ 11,000,000	0	Water	0	\$ 385,000	\$ 385,000
	Total State Revolving Fund Loan:	\$ 31,469,352	\$ 24,626,301		\$ 1,570,436	\$ 1,278,719	\$ 2,849,155
Total Long-term Debt-Cleveland Utilities		\$ 31,469,352	\$ 37,991,301		\$ 2,055,436	\$ 1,795,540	\$ 3,850,976

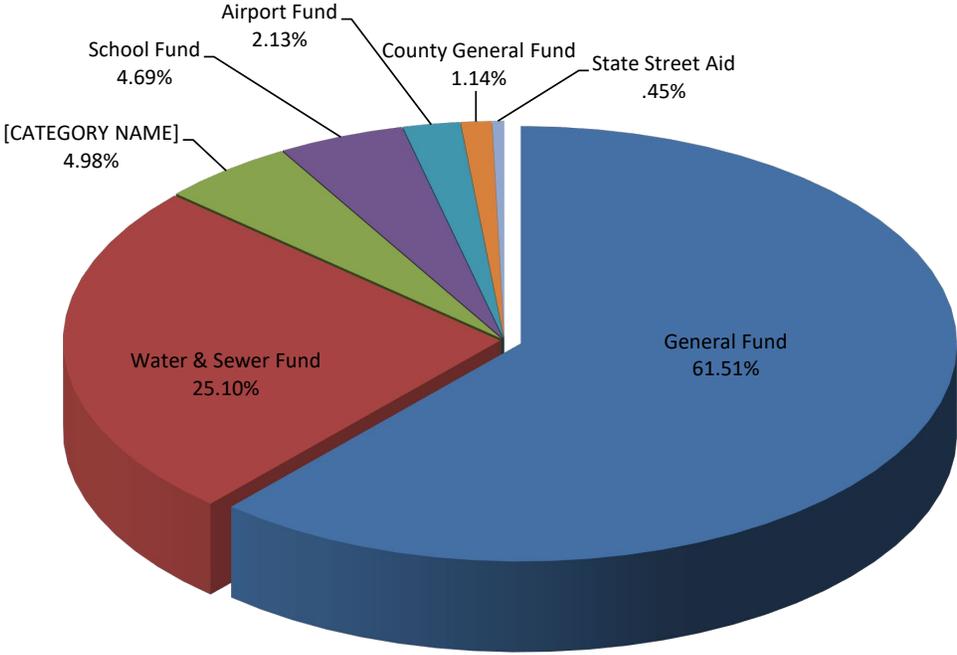
Combined Debt Requirement for FY2023

Loan Type	Loan Name	Authorized and Unissued at 6/30/22	Amount Outstanding at 6/30/22	Principal	Interest	Total Debt Service
Loan Agreements		0	10,228,335	758,577	413,872	1,172,449
General Obligation Bonds		0	74,704,000	4,603,000	3,176,354	7,779,354
Tax & Revenue Refunding Bonds		0	13,365,000	485,000	516,821	1,001,821
State Revolving Fund Loan		31,469,352	24,626,301	1,570,436	1,278,719	2,849,155
Combined Debt Requirement:		\$ 31,469,352	\$ 122,923,636	\$ 7,417,013	\$ 5,385,766	\$12,802,779

FY2023 Debt Service By Fund:

Fund	Principal	Interest	Debt Service
General Fund	4,516,863	3,358,614	7,875,478
School Fund	480,714	119,921	600,635
State Street Aid Fund	50,000	7,073	57,073
Airport	205,000	67,367	272,367
Electric Fund	235,000	402,340	637,340
Water & Sewer Fund	1,820,436	1,393,200	3,213,636
County General Fund	109,000	37,250	146,250
Total:	\$ 7,417,013	\$ 5,385,766	\$ 12,802,779

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2023**



Debt Service by Fund

RESOLUTION
CITY OF CLEVELAND
APPROPRIATION RESOLUTION

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Cleveland, Tennessee that these contributions be made for FY 2022-2023:

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110700 Appropriations						
5B Operating						
110700	57000	11,672.64	15,000.00	25,000.00	25,000.00	25,000.00
110700	57010	42,300.00	42,300.00	42,300.00	42,300.00	42,300.00
110700	57030	10,200.00	10,400.00	10,400.00	10,400.00	10,400.00
110700	57040	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110700	57050	8,670.00	9,944.76	9,500.00	10,000.00	10,000.00
110700	57060	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700	57070	10,000.00	10,000.00	10,000.00	12,500.00	12,500.00
110700	57080	59,400.00	60,000.00	60,000.00	60,000.00	60,000.00
110700	57090	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00
110700	57100	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110700	57110	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110700	57120	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
110700	57130	650,000.00	650,000.00	650,000.00	650,000.00	650,000.00
110700	57140	108,382.60	108,000.00	110,000.00	110,000.00	110,000.00
110700	57150	9,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110700	57160	330.00	1,000.00	1,000.00	1,000.00	1,000.00
110700	57170	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
110700	57180	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57190	12,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110700	57200	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
110700	57210	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00
110700	57220	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57230	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110700	57240	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57250	13,000.00	15,000.00	13,000.00	13,000.00	13,000.00
110700	57260	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57270	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57280	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57290	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57300	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700	57310	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57320	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57330	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700	57340	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57350	27,000.00	30,700.00	30,700.00	30,700.00	30,700.00
110700	57400	1,363,900.00	1,387,200.00	1,372,400.00	1,382,400.00	1,382,900.00
TOTAL Operating		1,363,900.00	1,387,200.00	1,372,400.00	1,382,400.00	1,382,900.00
TOTAL Appropriations		1,363,900.00	1,387,200.00	1,372,400.00	1,382,400.00	1,382,900.00

RESOLUTION

A RESOLUTION DIRECTING THE PAYMENTS BY THE CLEVELAND UTILITIES BOARD TO THE CITY OF CLEVELAND TAX EQUIVALENT PAYMENTS FOR THE CLEVELAND UTILITIES BOARD'S ELECTRIC, WATER AND WASTEWATER SYSTEMS.

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, 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 and wastewater system; and

WHEREAS, the City Council of the City of Cleveland, through its City Manager and Assistant City Manager/CFO, has held such consultation with the supervisory body of the electric, water and wastewater systems 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 Sections 7-52-304 and 7-34-115;

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 \$2,466,230 in tax equivalents for FY2023.

Section 2. The Cleveland Utilities Board water system is hereby directed to pay to the City of Cleveland \$256,036 in tax equivalents for FY2023.

Section 3. The Cleveland Utilities Board wastewater system is hereby directed to pay to the City of Cleveland \$240,051 in tax equivalents for FY2023.

Section 4. This resolution shall become effective July 1, 2022 the public welfare requiring it.

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 27th day of June, 2022, 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.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

Financial Policies and Budget Preparation

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

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

Operating Budget Policies

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

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

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

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

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

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

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

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

The City will not reduce the level of service of any program, activity, or function in FY2023. 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 January 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.

CITY OF CLEVELAND, TENNESSEE
NOTES TO FINANCIAL STATEMENTS

June 30, 2021

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.

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.

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.

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 \$2,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if

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 2021 rates for the Electric Division and Water Divisions were 3.6% and 2.8% respectively. When property subject to depreciation is retired or otherwise disposed of in the normal course of business, its costs, together with the cost of removal less salvage, is charged to the reserve for depreciation. Replacements of property (exclusive of minor items of property) for Cleveland Utilities are charged to utility plant accounts.

Cleveland Utilities Electric and Water Divisions charge a portion of depreciation on certain transportation equipment to other expense classifications based on relative usage. Depreciation charged to other accounts was \$575,523, and \$275,508, for Cleveland Utilities Electric Division and Water Division, respectively. The following schedule reconciles this allocation of depreciation expense:

Depreciation and amortization per statement of revenues, expenses and changes in net position	<u>\$ 11,860,999</u>
Depreciation charged to clearing account	<u>851,030</u>
Depreciation and amortization per statement of cash flows	<u><u>\$ 12,712,029</u></u>

J. Deferred outflows/inflows of resources

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

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 (2021 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, 2021, outstanding debt proceeds totaled \$9,314.

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 \$22,121,088, increase budgeted expenditures by \$32,111,045, and increase budgeted expenses by \$904,661. 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, 2021, and January 24, 2022, 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 FY2023 BUDGET

- | | |
|---------------|--|
| January 25 | City Council holds Strategic Planning Session. |
| February 10 | Assistant City Manager/CFO releases budget preparation memo to Departmental Budget Officers. |
| March 4 | All budget requests and revisions to city-wide goals and objectives are submitted to the Assistant City Manager/CFO. |
| March 4-17 | Assistant City Manager/CFO completes all revenue projections for current and next fiscal year and work with Department Heads to make necessary budget cuts. |
| Mar 18-May 18 | City Manager review each departmental budget and make necessary budget cuts and holds informal discussions with Department Heads and City Council to discuss priorities. |
| May 9 | City Council schedules a Public Hearing on the Budget for the June 13 th City Council Meeting. |
| May 18-June 3 | Assistant City Manager/CFO and City Manager finish the Budget and write Budget Message and Budget Ordinance. Finance Team prepares Budget using GFOA criteria. |
| June 10 | Budget distributed to the City Council, Department Heads, and News Media. |
| June 13 | City Council holds Public Hearing concerning the Budget. |
| June 13 | City Council adopts the Budget and Tax Rate Ordinance on First Reading. |
| June 27 | City Council adopts the Budget and Tax Rate Ordinance on Final Reading. |

Personnel Administration

Federal law, State law, the City Charter and several policy documents approved by the City Council govern Personnel Administration. The City Manager and the Human Resources Director are responsible for Personnel Administration. The City Charter authorizes the City Manager to hire, supervise, and if necessary, terminate any employee of the City except the appointed City Attorney and City Judge. The City Charter further calls for Personnel Rules and Regulations, which the City Council has adopted by resolution, to guide the City Manager in personnel matters. The City Charter also calls for a Position Classification and Pay Plan. The City Council adopted the current plan effective July 1, 2001, following a detailed study by Burriss & Associates, Inc. of both pay and fringe benefits. The Plan includes updated job descriptions for every position within the City. The previous Plan had been in effect for four years, with annual adjustments. 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. 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.

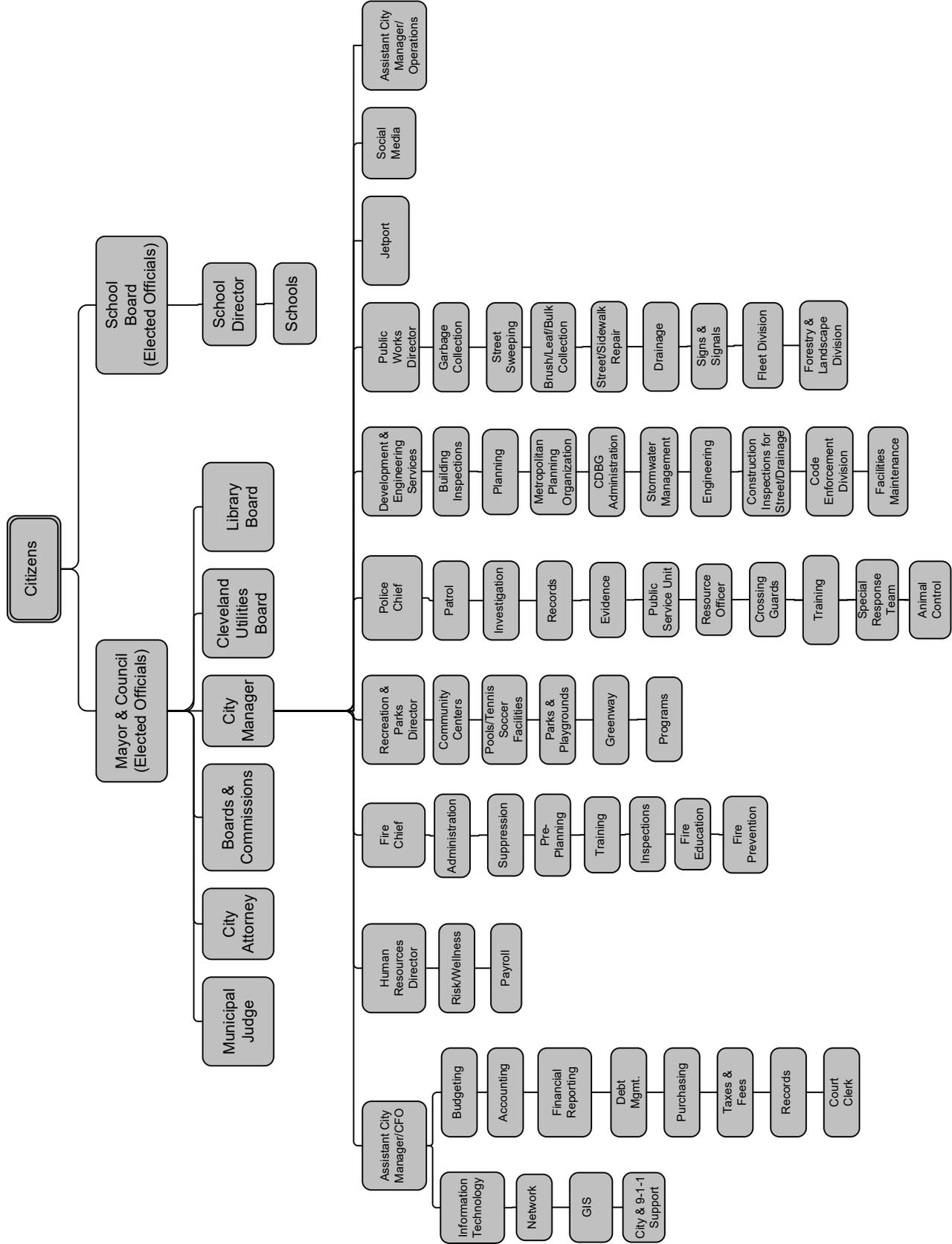
The City participates in the Tennessee Consolidated Retirement System (TCRS), the state system that is open to local government employees also. When the State institutes a benefit enhancement, local governments can choose whether to offer that as an option.

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 FY2023 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 FY2023 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, an outline of the pay plan is given, showing the pay level for each position and minimum and maximum salary ranges for that level. 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

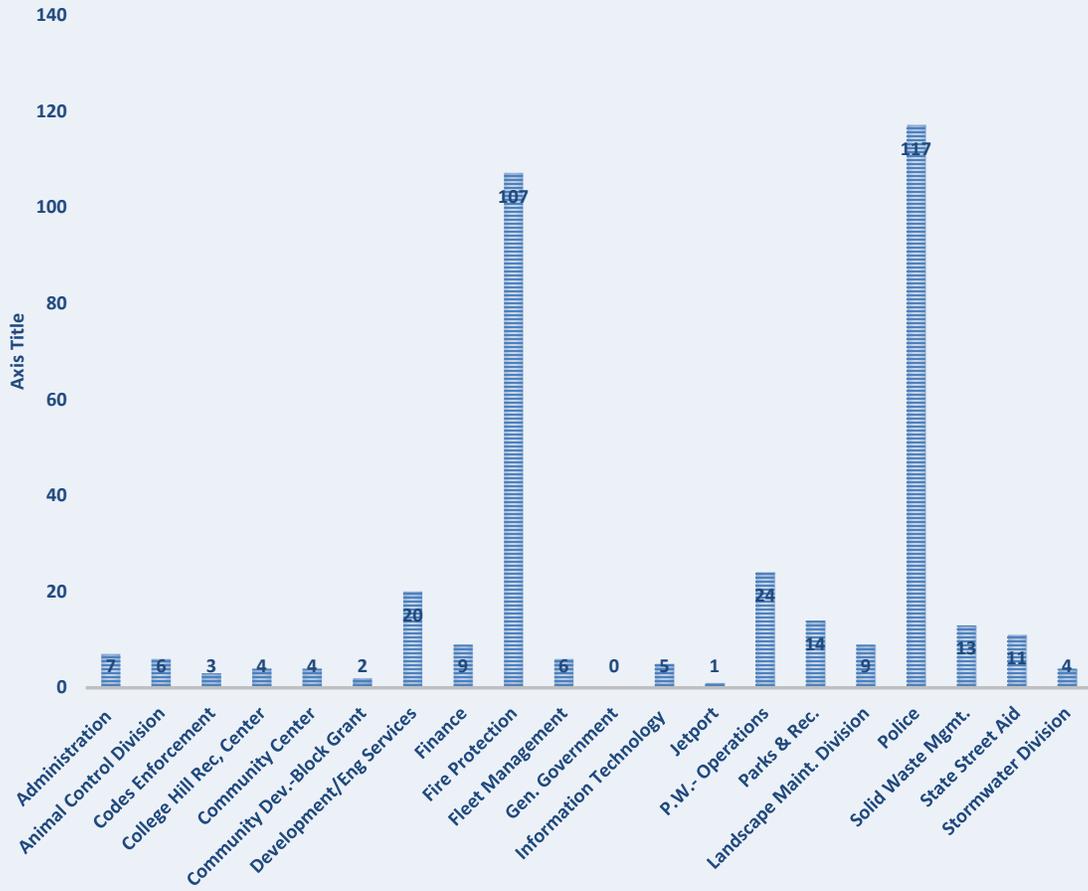
The City opened a new airport facility in 2013, the Cleveland Regional Jetport. The Cleveland Municipal Airport Authority hired an Airport Manager who works for the City Manager and in conjunction with the Cleveland Municipal Airport Authority and the airport Fixed Base Operator (FBO) to ensure the airport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

STAFF COMPARISON BY DEPARTMENT 2023

Departments/Divisions	2020/21 Adopted	2021/22 Adopted	2022/23 Requested
Administration	8	6	7
Animal Control Division	6	6	6
Codes Enforcement	3	3	3
College Hill Rec, Center	4	4	4
Community Center	4	4	4
Community Dev.-Block Grant	2	2	2
Development/Eng Services	17	19	20
Finance	9	9	9
Fire Protection	107	107	107
Fleet Management	6	6	6
Gen. Government	1	1	0
Information Technology	5	5	5
Jetport	1	1	1
P.W.- Operations	25	24	24
Parks & Rec.	11	13	14
Landscape Maint. Division	9	9	9
Police	113	117	117
Solid Waste Mgmt.	13	13	13
State Street Aid	11	11	11
Stormwater Division	2	3	4
Total FTE's	357	363	366

CITY OF CLEVELAND FY2023 STAFFING BY DEPARTMENT



Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2020 ORIGINAL BUDGET		FY 2021 ORIGINAL BUDGET		FY2022 ORIGINAL BUDGET		FY2023 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
		General Fund:							
GENERAL GOVERNMENT AND LEGISLATIVE									
Administrative Coordinator	111	1	0	1	0	1	0	0	0
ADMINISTRATION DEPARTMENT									
City Manager	134	1	0	1	0	1	0	1	0
Assistant City Manager/Operations	129	1	0	1	0	0	0	1	0
Human Resources Director/Risk Manager	124	1	0	1	0	1	0	1	0
Asst. HR Director/Risk Manager	122	1	0	1	0	1	0	1	0
Asst. to the City Manager/Administration	120	1	0	1	0	1	0	1	0
Asst. to the City Manager/Comm. Coord	120	1	0	1	0	1	0	1	0
Payroll/Insurance Specialist	114	0	0	1	0	1	0	1	0
Intern	N/A	0	0	0	0.5	0	0.5	0	0.5
FINANCE DEPARTMENT									
Assistant City Manager/CFO	129	1	0	1	0	1	0	1	0
Assistance City Clerk	117	1	0	1	0	1	0	1	0
Sr. Accountant	117	1	0	1	0	1	0	1	0
Accountant	114	1	0	1	0	1	0	1	0
Budget & Purchasing Coordinator	114	1	0	1	0	1	0	1	0
Business Tax Associate	111	1	0	1	0	1	0	1	0
Accounts Payable Technician	109	1	0	1	0	1	0	1	0
Accounting Assistant	103	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									
Planner/Codes Inspector Supervisor	111	1	0	1	0	1	0	1	0
Codes Inspector	109	2	0	2	0	2	0	2	0
IT DEPARTMENT									
IT Director	124	1	0	1	0	1	0	1	0
Assistant IT Director	122	0	0	0	0	0	0	0	0
GIS Administrator	118	1	0	1	0	1	0	1	0
911 IT Administrator*	118	1	0	1	0	1	0	1	0
Network Administrator II	118	0	0	0	0	0	0	1	0
Network Administrator I/Operations Coordinator	114	1	0	1	1	1	0	0	0
IT Technician	111	1	0	1	0	1	0	1	0
<i>*911 funded position</i>									
FIRE DEPARTMENT									
Fire Chief	127	1	0	1	0	1	0	1	0
Deputy Fire Chief	122	1	0	1	0	1	0	1	0
Deputy Fire Chief/Fire Marshal	122	1	0	1	0	1	0	0	0
Fire Marshal	205	0	0	0	0	0	0	1	0
Battalion Commander	205	3	0	3	0	3	0	3	0
Captain	204	6	0	6	0	6	0	6	0
Training Captain	204	1	0	1	0	1	0	1	0
Lieutenant	203	18	0	18	0	18	0	18	0
Fire Inspector	203	3	0	3	0	3	0	3	0
Driver/Engineer	202	24	0	24	0	24	0	24	0
Administrative Coordinator	111	1	0	1	0	1	0	1	0
Firefighter	201	46	0	48	0	48	0	48	0

Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2020 ORIGINAL BUDGET		FY 2021 ORIGINAL BUDGET		FY2022 ORIGINAL BUDGET		FY2023 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
DEVELOPMENT & ENGINEERING SERVICES		17	0.38	17	0.38	19	0.38	20	0.38
Development & Engineering Services Director	125	1	0	1	0	1	0	1	0
City Engineer-PE	124	1	0	1	0	1	0	1	0
Planning Director	124	1	0	1	0	1	0	1	0
Development & Engineering Services Asst. Dir.	122	0	0	1	0	1	0	1	0
Transportation Director	122	1	0	1	0	1	0	1	0
Transportation Engineer	122	0	0	0	0	1	0	1	0
Staff Engineer	118	1	0	1	0	2	0	2	0
Senior Building Official	117	1	0	0	0	0	0	0	0
Transportation Planner	117	1	0	1	0	1	0	1	0
Building Inspector III	117	0	0	0	0	0	0	1	0
Building Inspector II	114	0	0	0	0	0	0	1	0
Site Plan Examiner/Building Inspector	113	0	0	0	0	1	0	0	0
Building Inspector I	113	1	0	1	0	0	0	1	0
Planner	111	0	0	0	0	0	0	1	0
Building Inspector	111	3	0	3	0	2	0	0	0
Construction Inspector	111	1	0	1	0	1	0	1	0
Site Plan Technician	111	1	0	1	0	1	0	1	0
Administrative Coordinator	111	1	0	1	0	1	0	1	0
Building Division Technician	109	1	0	1	0	1	0	1	0
Administrative Assistant	105	2	0	2	0	2	0	2	0
Public Service Worker/Maintenance	102	0	0	0	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	113	3.1	117	3.1	117	3.1
Police Chief	127	1	0	1	0	1	0	1	0
Assistant Police Chief	122	0	0	1	0	1	0	1	0
Captain	305	2	0	2	0	2	0	2	0
Lieutenant	304	9	0	9	0	9	0	9	0
Administrative Services Director	118	0	0	0	0	1	0	1	0
Sergeant	303	9	0	9	0	9	0	9	0
Detective	303	11	0	11	0	12	0	12	0
Corporal	302	0	0	0	0	0	0	7	0
Support Services Manager	113	1	0	1	0	1	0	1	0
Master Police Officer	301+1	8	0	8	0	7	0	6	0
Crime Scene Technician	301+1	1	0	1	0	1	0	1	0
Police Officer/CST	301+1	1	0	1	0	1	0	1	0
Police Officer/K-9 (SRO)	301+1	3	0	3	0	3	0	3	0
Police Officer/Bomb Tech/SRT(1 SRO)	301+1	15	0	15	0	15	0	15	0
Community Police Officers	301+1	1	0	1	0	1	0	1	0
Housing Officer/K-9*	301+1	1	0	1	0	1	0	1	0
Administrative Coordinator	111	1	0	1	0	1	0	1	0
Police Officer (8 SRO)	301	35	0	38	0	41	0	35	0
Support Services Supervisor	109	1	0	1	0	1	0	1	0
Evidence Technician	105	1	0	1	0	1	0	1	0
Evidence/Records Assistant	105	0	0	0	0	0	0	1	0
Secretary	105	1	0	1	0	1	0	0	0
Administrative Assistant	105	1	0	1	0	1	0	1	0
Support Services Tech	105	1	0	1	0	1	0	1	0
Senior Records Clerk	105	1	0	1	0	1	0	1	0
Records Clerk	103	3	0	3	0	4	0	4	0
Receptionist	N/A	1	0	1	0	0	0	0	0
PT Court Liaison by FTE	N/A	0	0.46	0	0.46	0	0.46	0	0.46
PT School Crossing Guards by FTE (15)	N/A	0	2.64	0	2.64	0	2.64	0	2.64

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

Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2020 ORIGINAL BUDGET		FY 2021 ORIGINAL BUDGET		FY2022 ORIGINAL BUDGET		FY2023 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PUBLIC WORKS-OPERATIONS		25	0.5	25	0.5	24	0.5	24	0.5
Director of Public Works	125	1	0	1	0	1	0	1	0
General Supervisor II	114	1	0	1	0	1	0	1	0
Construction Inspector/Safety Coord.	114	1	0	1	0	1	0	1	0
Support Services Manager	113	1	0	1	0	1	0	1	0
Crew Leader	113	2	0	2	0	2	0	2	0
Building Maint. Supervisor	111	1	0	1	0	0	0	0	0
Sign & Marking Supervisor	111	1	0	1	0	1	0	1	0
Brick Mason	109	1	0	1	0	1	0	1	0
Equipment Operator III	109	3	0	3	0	3	0	3	0
Equipment Operator II	107	0	0	0	0	0	0	0	0
Equipment Operator I	105	5	0	5	0	5	0	5	0
Accounting Technician	105	1	0	1	0	1	0	1	0
Sign Technician	103	1	0	1	0	1	0	1	0
Public Service Worker	102	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:									
Fleet Director	117	1	0	1	0	1	0	1	0
Auto Maintenance Supervisor	113	1	0	1	0	1	0	1	0
Mechanic III	111	3	0	3	0	3	0	3	0
Fleet Inventory Specialist	109	1	0	1	0	1	0	1	0
<i>*Moved to General Fund in FY 2018</i>									
CLEVELAND REGIONAL JETPORT									
Airport Manager	122	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									
Animal Control Director	117	1	0	1	0	1	0	1	0
Senior Animal Control Officer	109	2	0	2	0	2	0	2	0
Animal Control Officer	107	2	0	2	0	2	0	2	0
Volunteer Coordinator/Clerk	107	1	0	1	0	1	0	1	0
COLLEGE HILL RECREATION CENTER									
Recreation Center Supervisor	113	1	0	1	0	1	0	1	0
Asst. Rec. Center Supervisor	105	1	0	1	0	1	0	1	0
Recreation Asst.	102	1	0	1	0	1	0	2	0
Public Service Worker	102	1	0	1	0	1	0	0	0
P.T. Janitorial	N/A	0	0.55	0	0.55	0	0	0	0
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75	0	0.75
PARKS & RECREATION DEPT.									
Director of Parks & Recreation	124	1	0	1	0	1	0	1	0
Assistant Director of Parks & Rec.	122	1	0	1	0	0	0	0	0
Parks Operations Manager	117	0	0	0	0	0	0	1	0
General Supervisor(Parks Operations)	114	0	0	0	0	1	0	0	0
Gen. Supervisor/Playground Inspector	114	1	0	1	0	0	0	0	0
Recreation Program Manager	113	0	0	0	0	1	0	1	0
Parks Facilities Maintenance Coordinator	111	0	0	0	0	1	0	1	0
Administrative Coordinator	111	1	0	1	0	1	0	1	0
Grounds Specialist I	107	1	0	1	0	1	0	1	0
Equipment Operator I	105	3	0	3	0	4	0	4	0
Recreation Aquatics Coordinator	105	0	0	0	0	1	0	1	0
Recreation Coordinator	105	0	0	0	0	0	0	0	0
Public Service Worker	102	2	0	2	0	2	0	3	0
Seasonal, by FTE	N/A	0	0.61	0	0.61	0	0.61	0	0.61

Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2020 ORIGINAL BUDGET		FY 2021 ORIGINAL BUDGET		FY2022 ORIGINAL BUDGET		FY2023 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
CLEVELAND COMMUNITY CENTER		4	1.75	4	1.75	4	0.75	4	0.75
Rec. Ctr./Program Supervisor	113	1	0	1	0	1	0	1	0
Recreation Coordinator	105	1	0	1	0	1	0	1	0
Recreation Assistant	102	1	0	1	0	1	0	2	0
Public Service Worker	102	1	0	1	0	1	0	0	0
Seasonal, by FTE	N/A	0	1.75	0	1.75	0	0.75	0	0.75
LANDSCAPING MAINTENANCE DIVISION		9	0	9	0	9	0	9	0
Forestry/Landscaping Director	122	1	0	1	0	1	0	1	0
Forestry Inspector	113	1	0	1	0	1	0	1	0
Crew Leader	113	1	0	1	0	1	0	1	0
Tree Trimmer II	109	1	0	1	0	1	0	1	0
Tree Trimmer I	107	1	0	1	0	1	0	1	0
Equipment Operator II	107	1	0	1	0	1	0	1	0
Equipment Operator I	105	3	0	3	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
Crew Leader	113	1	0	1	0	1	0	1	0
Equipment Operator III	111	6	0	6	0	6	0	6	0
Accounting Technician	109	1	0	1	0	1	0	1	0
Equipment Operator II	105	1	0	1	0	2	0	2	0
Equipment Operator I	105	2	0	2	0	1	0	1	0
Public Service Worker	102	2	0	2	0	2	0	2	0
STATE STREET AID FUND:		11	0	11	0	11	0	11	0
Assistant Public Works Director	122	1	0	1	0	1	0	1	0
Crew Leader	113	1	0	1	0	1	0	1	0
Equipment Operator III	109	3	0	3	0	3	0	3	0
Brick Mason	109	1	0	1	0	1	0	1	0
Equipment Operator II	107	2	0	2	0	2	0	2	0
Equipment Operator I	105	1	0	1	0	1	0	1	0
Public Service Worker	102	2	0	2	0	2	0	2	0
COMMUNITY DEV. BLOCK GRANT:		2	0	2	0	2	0	2	1
Redevelopment Coordinator	118	1	0	1	0	1	0	1	0
Codes Enforcement Inspector	109	1	0	1	0	1	0	1	0
Administrative Assistant	N/A	0	0	0	0	0	0	0	1
STORMWATER MANAGEMENT FUND:		3	0	3	0	3	1	4	1
Stormwater Engineer II - PE	120	1	0	1	0	1	0	1	0
Stormwater Engineer I - PE	118	0	0	0	0	0	0	1	0
Stormwater Coordinator	114	1	0	1	0	1	0	1	0
Stormwater Inspector	111	1	0	1	0	1	0	1	0
Stormwater Intern	N/A	0	1	0	1	0	1	0	1
TOTALS		350	18.19	357	18.19	363	17.48	366	20.48

**JOB TITLES
BY PAY LEVEL**

<u>CODE</u>	<u>JOB TITLE</u>	<u>SALARY MINIMUM</u>	<u>SALARY MAXIMUM</u>
FIRE 201	FIREFIGHTER	\$ 37,722.00	\$ 56,527.00
202	FIRE DRIVER/ENGINEER	\$ 43,043.00	\$ 64,500.00
203	FIRE INSPECTOR FIRE LIEUTENANT	\$ 50,096.00	\$ 75,069.00
204	FIRE CAPTAIN FIRE TRAINING CAPTAIN	\$ 55,717.00	\$ 83,493.00
205	FIRE BATTALION COMMANDER	\$ 65,263.00	\$ 97,797.00

**JOB TITLES
BY PAY LEVEL**

<u>CODE</u>	<u>JOB TITLE</u>	<u>SALARY MINIMUM</u>	<u>SALARY MAXIMUM</u>
102	PUBLIC SERVICE WORKER RECREATION ASSISTANT	\$ 27,281.00	\$ 40,881.00
103	ACCOUNTING ASSISTANT RECORDS CLERK SIGN TECHNICIAN	\$ 28,645.00	\$ 42,925.00
105	ACCOUNTING TECHNICIAN ADMINISTRATIVE ASSISTANT ASSISTANT RECREATION CENTER SUPERVISOR EQUIPMENT OPERATOR I EVIDENCE /RECORDS ASSISTANT EVIDENCE TECHNICIAN RECORDS CLERK RECREATION AQUATICS COORDINATOR SUPPORT SERVICES TECH	\$ 31,581.00	\$ 47,325.00
107	ANIMAL CONTROL OFFICER ANIMAL CONTROL VOLUNTEER COORDINATOR/CLERK EQUIPMENT OPERATOR II GROUNDS SPECIALIST RECREATION PROGRAMS SUPERVISOR TREE TRIMMER I	\$ 34,818.00	\$ 52,175.00

**JOB TITLES
BY PAY LEVEL**

109	ACCOUNTS PAYABLE TECHNICIAN	\$	38,387.00	\$	57,523.00
	BRICK MASON				
	BUILDING DIVISION TECHNICIAN				
	CODES INSPECTOR				
	EQUIPMENT OPERATOR III				
	FLEET INVENTORY SPECIALIST				
	SENIOR ANIMAL CONTROL OFFICER				
	SUPPORT SERVICES SUPERVISOR				
	TREE TRIMMER II				
111	ADMINISTRATIVE COORDINATOR	\$	42,322.00	\$	63,419.00
	BUILDING INSPECTOR I				
	BUSINESS TAX ASSOCIATE				
	CONSTRUCTION INSPECTOR				
	IT TECHNICIAN				
	MECHANIC				
	PARKS FACILITIES MAINTENANCE SUPERVISOR				
	PLANNER				
	PLANNER/CODES INSPECTION SUPERVISOR				
	SIGNS AND MARKINGS SUPERVISOR				
	SITE PLAN TECHNICIAN				
	STORMWATER TECHNICIAN				

**JOB TITLES
BY PAY LEVEL**

113	BUILDING INSPECTOR II CREW LEADER FLEET MAINTENANCE SUPERVISOR PARK OPERATIONS MANAGER RECREATION CENTER SUPERVISOR RECREATION PROGRAM MANAGER SITE PLAN EXAMINER/BUILDING INSPECTOR SUPPORT SERVICES MANAGER	\$	46,560.00	\$	69,920.00
114	ACCOUNTANT BUILDING INSPECTOR III CONSTRUCTION INSPECTOR/SAFETY COORDINATOR CREW LEADER NETWORK ADMINISTRATOR I/OPERATIONS COORDINATOR PAYROLL/INSURANCE SPECIALIST PURCHASING/BUDGET COORDINATOR STORMWATER COORDINATOR	\$	48,993.00	\$	73,416.00
117	ANIMAL CONTROL DIRECTOR ASSISTANT CITY CLERK FLEET DIRECTOR PARKS OPERATIONS MANAGER SENIOR ACCOUNTANT TRANSPORTATION PLANNER	\$	56,715.00	\$	84,988.00

**JOB TITLES
BY PAY LEVEL**

118	911 NETWORK ADMINISTRATOR GIS ADMINISTRATOR NETWORK ADMINISTRATOR II POLICE ADMINISTRATIVE SERVICES DIRECTOR REDEVELOPMENT COORDINATOR STAFF ENGINEER STORMWATER ENGINEER I - P.E.	\$	59,551.00	\$	89,237.00
120	ASSISTANT TO CITY MANAGER ENGINEER P.E. - STORMWATER	\$	65,655.00	\$	98,384.00
122	ASSISTANT DIRECTOR - DEVELOPMENT & ENGINEERING SERVICES ASSISTANT DIRECTOR - HUMAN RESOURCES/RISK MANAGEMENT ASSISTANT DIRECTOR - PUBLIC WORKS ASSISTANT POLICE CHIEF DEPUTY FIRE CHIEF FORESTRY/LANDSCAPING DIRECTOR JETPORT MANAGER TRANSPORTATION DIRECTOR TRANSPORTATION ENGINEER - P.E.	\$	72,385.00	\$	108,469.00
124	CITY ENGINEER - P.E. DIRECTOR - HUMAN RESOURCES/RISK MANAGEMENT DIRECTOR - INFORMATION & TECHNOLOGY DIRECTOR - PARKS & RECREATION	\$	79,804.00	\$	119,587.00

**JOB TITLES
BY PAY LEVEL**

125	DIRECTOR - PUBLIC WORKS DIRECTOR - DEVELOPMENT & ENGINEERING SERVICES	\$	83,794.00	\$	125,566.00
127	FIRE CHIEF POLICE CHIEF	\$	92,383.00	\$	138,437.00
129	ASSISTANT CITY MANAGER/CFO ASSISTANT CITY MANAGER/OPERATIONS	\$	101,853.00	\$	152,626.00
134	CITY MANAGER	\$	129,993.00	\$	194,794.00

**JOB TITLES
BY PAY LEVEL**

<u>CODE</u>	<u>JOB TITLE</u>	<u>SALARY MINIMUM</u>	<u>SALARY MAXIMUM</u>
POLICE 301	POLICE OFFICER POLICE OFFICER/BOMB TECH POLICE OFFICER/CRIMINAL INTELLIGENCE POLICE OFFICER/CST POLICE OFFICER/K9 UNIT POLICE OFFICER/MPO POLICE OFFICER/SRO POLICE OFFICER/SRT	\$ 39,686.00	\$ 59,470.00
302	POLICE CORPORAL	\$ 44,907.00	\$ 67,293.00
303	POLICE DETECTIVE POLICE SERGEANT	\$ 50,128.00	\$ 75,117.00
304	POLICE LIEUTENANT	\$ 61,578.00	\$ 92,274.00
305	POLICE CAPTAIN	\$ 66,189.00	\$ 99,184.00

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 benefits are currently with Blue Cross and Blue Shield and dental and vision coverage is with Delta. 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 use of pre-tax dollars to pay for certain out-of-pocket expenses such as un-reimbursed medical and dental expenses including co-pays and deductibles, dependent care expenses, over-the-counter medications, eyeglasses, etc. Employees elect an annual amount up to \$2,600 that is deducted from payroll **before taxes** in equal amounts out of 24 payrolls each year and deposited in their Flexible Spending Account. As claims are incurred, the employee can use a debit card to pay the expense with no out of pocket cash required, or can file for reimbursement if the debit card is not used. Effective with the 2013 plan year, a roll over option was included to prevent the loss of funds that remain in accounts at the end of the plan year. Up to \$500 may be unused at the end of each year and will roll over to the following year. The Flexible Spending Account year begins August 1st and ends July 31st. Contributions from payroll to employee's Spending Accounts begin with the first payroll in August. Both the City and the employee save on federal taxes. The City pays for all expenses related to administration of the plan.

Life Insurance Coverage

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

Long-Term Disability

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

Paid Sick Leave

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

Paid Vacation Leave

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

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

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

Paid Holidays

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

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

Special Leave

Employees are granted time off from work with or without pay at the discretion of the Department Head for various occasions. Bereavement leave is granted with pay for a maximum of three days for the death of a member of the immediate family. Jury service is granted with pay provided the jury service pay is turned in to the City. Military leave is granted with pay for a period not to exceed 20 calendar days in a 12-month period. 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 \$500 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.



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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	507
Inactive employees entitled to but not yet receiving benefits	392
Active employees	756
	<u>1,655</u>

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. The City of Cleveland makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2021, employer contributions were 7,054,418, 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.

THE TCRS PENSION PLAN - (Cont.)

Net Pension Liability

Cleveland City's net pension liability was measured as of June 30, 2020, 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, 2020, 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 8.72 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, 2020, 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.

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 6/30/19	\$ 164,039,340	\$ 146,914,890	\$ 17,124,450
Changes for the year:			
Service cost	\$ 3,109,494	\$ 0	\$ 3,109,494
Interest	11,863,884	0	11,863,884
Difference between expected and actual experience	399,575	0	399,575
Changes in assumptions	0	0	0
Contributions - employer	0	6,777,880	(6,777,880)
Net investment income	0	7,279,540	(7,279,540)
Benefit payments	(7,018,107)	(7,018,107)	0
Administrative expenses	0	(65,005)	65,005
Net changes	<u>\$ 8,354,846</u>	<u>\$ 6,974,308</u>	<u>\$ 1,380,538</u>
Balance at 6/30/20	<u>\$ 172,394,186</u>	<u>\$ 153,889,198</u>	<u>\$ 18,504,988</u>

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Cleveland City's net pension liability	\$ 41,210,928	\$ 18,504,988	\$ (465,951)

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

Pension expense. For the year ended June 30, 2021, Cleveland City recognized pension expense of \$6,670,467.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2021, 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	\$ 2,484,426	\$ 0
Net difference between projected and actual earnings on pension plan investments	1,124,176	0
Change in assumptions	1,212,129	0
Contributions subsequent to the measurement date of June 30, 2020	<u>7,054,418</u>	<u>0</u>
Total	<u>\$ 11,875,149</u>	<u>\$ 0</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2020," will be recognized as a reduction to net pension liability in the following measurement period.

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:	
2022	\$ 1,083,170
2023	1,755,991
2024	994,729
2025	920,245
2026	66,596
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, 2021, 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, 2020, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	78
Inactive employees entitled to but not yet receiving benefits	2
Active employees	10
	<u>90</u>

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, 2020, 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, 2020, actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement:

Discount rate	7.00%
Salary scale	3.50%. The prior valuation assumed 3.00% per year.
Overtime	It is assumed that overtime will continue to be earned at 100% of the prior year's level.
Funding method	Individual Entry Age Normal
Mortality	Pub-2010 General Amount-Weighted table fully-generational with projection scale MP-2020 for all participants except beneficiaries. Beneficiaries are valued using the Pub-2010 Amount-Weighted Contingent Survivor fully-generational with projection scale MP-2020. The prior valuation used RP-2000 Fully Generational with Scale AA.
Incident of Disability	1985 CIDA Table-Class 2. The prior valuation used 50% 1952 Disability Table, Period 2, Benefit 5, with a 6 month waiting period.
Assumed retirement age	25% at ages 57-61; 50% at ages 62-64; 100% at age 65. The prior valuation used 50% at Plan Retirement/50% at age 65.
Marriage	It is assumed that 50% of participants are married and that a male is 3 years older than his female spouse. The prior valuation assumed that 80% of participants were married.
Turnover	For all employees: Sarason T-3 table. The prior valuation used Termination Table T-5 with a five year setback for females.
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 Pub-2010 General Amount-Weighted table fully-generational with the production scale MP-2020 is being used for Mortality now. The prior valuation used RP-2000 Fully Generational with Scale AA. Incident of Disability now uses the 1985 CIDA Table-Class 2. The prior valuation used 50% 1952 Disability Table, Period 2 Benefit 5, with a 6 month waiting period. The salary scale changed from 3.00% per year to 3.50% per year.

CLEVELAND UTILITIES - CSA PENSION PLAN - (Cont.)

Overtime is now based on 100% of the most recent 3-year average. The prior valuation used 100% of the prior year level. The assumption for married changed to assume that 50% of participants are married and that a male is 3 years older than his female spouse. The prior valuation assumed that 80% of participants were married.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 10/01/19	\$ 34,850,298	\$ 27,814,594	\$ 7,035,704
Changes for the year:			
Service cost	\$ 56,028	\$ 0	\$ 56,028
Interest	2,348,086	0	2,348,086
Difference between expected and actual experience	224,024	0	224,024
Assumption Changes	1,061,833	0	1,061,833
Contributions - employer	0	1,930,107	(1,930,107)
Net Investment income	0	2,246,887	(2,246,887)
Benefit payments	(2,724,486)	(2,724,486)	0
Other charges	0	(7,143)	7,143
Net changes	<u>\$ 965,485</u>	<u>\$ 1,445,365</u>	<u>\$ (479,880)</u>
Balance at 10/01/20	<u>\$ 35,815,783</u>	<u>\$ 29,259,959</u>	<u>\$ 6,555,824</u>

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

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
CSA plan net pension liability	\$ 9,937,650	\$ 6,555,824	\$ 3,650,670

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

Pension expense. For the year ended June 30, 2021, Cleveland Utilities recognized pension expense of \$1,116,307.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2021 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	\$ 655,699	\$ 44,431
Changes of assumption	915,819	0
Net difference between projected and actual earnings on pension plan investments	105,949	0
Contributions subsequent to the measurement date of October 1, 2020	<u>1,474,563</u>	<u>0</u>
Total	<u>\$ 3,152,030</u>	<u>\$ 44,431</u>

CLEVELAND UTILITIES - CSA PENSION PLAN - (Cont.)

The amount shown above for "Contributions subsequent to the measurement date of October 1, 2020," will be recognized as a reduction to net pension liability in the following measurement period.

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

Year ended June 30:	
2022	\$ 524,742
2023	542,169
2024	374,551
2025	191,574
2026	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, 2021, 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.

The Teacher Retirement Plan became effective July 1, 2014 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, 2021 to the Teacher Legacy Pension Plan were \$2,155,069, which is 10.27 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, 2021, The Cleveland City Schools reported an asset of \$4,907,554, for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, Cleveland City Schools' proportion was 0.643551 percent. The proportion measured as of June 30, 2019, was 0.642330 percent.

Pension expense. For the year ended June 30, 2020, Cleveland City Schools recognized pension expense of (\$543).

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2021, 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	\$ 186,563	\$ 2,359,465
Change in assumptions	445,828	0
Net difference between projected and actual earnings on pension plan investments	1,096,052	0
Changes in proportion of Net Pension Liability (Asset)	107,758	16,513
Contributions subsequent to the measurement date of June 30, 2020	<u>2,155,069</u>	<u>0</u>
Total	<u>\$ 3,991,270</u>	<u>\$ 2,375,978</u>

Cleveland City Schools employer contributions of \$2,155,069, 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, 2022. 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:	
2022	\$ (1,138,601)
2023	(160,374)
2024	33,144
2025	726,056
2026	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, 2020, 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 8.72 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, 2020, 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)	\$ 15,262,383	\$ (4,907,554)	\$ (21,633,169)

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, 2021, 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. The Teacher Retirement Plan became effective July 1, 2014 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, 2021 to the Teacher Retirement Plan were \$135,611, which is 2.03 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, 2021, The Cleveland City Schools reported an asset of \$244,797, for its proportionate share of net pension asset. The net pension liability was measured as of June 30, 2020, 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, 2020, Cleveland City Schools' proportion was 0.430495 percent. The proportion measured as of June 30, 2019 was 0.413270 percent.

Pension expense. For the year ended June 30, 2021, Cleveland City Schools recognized pension expense of \$97,867.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2021, 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
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 9,094	\$ 61,346
Net difference between projected and actual earnings on pension plan investments	19,942	0
Change in assumptions	7,676	0
Changes in proportion of net pension liability (Asset)	2,338	13,818
Contributions subsequent to the measurement date of June 30, 2019	<u>135,611</u>	<u>0</u>
Total	<u>\$ 174,661</u>	<u>\$ 75,164</u>

Cleveland City Schools employer contributions of \$135,611, 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, 2022. 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:	
2022	\$ (3,121)
2023	(239)
2024	1,230
2025	1,649
2026	(5,106)
Thereafter	(30,527)

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, 2020, 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 8.72 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, 2020, 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)	\$ 190,412	\$ (244,797)	\$ (565,600)

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, 2021, no payments were payable to the plan.

Defined Contribution Component of the Teachers Retirement Plan:

The Schools also have a defined contribution plan (administered by Great West Financial), under section 401(k) of the Internal Revenue Code, covering all teachers of the System. Benefit terms, including contribution requirements, for the Great West 401(k) pension plan are established and may be amended by the TCRS Board. Under the plan, the System contributes 5% to the accounts of teachers hired after July 1, 2014; these contributions are not subject to any matching employee contribution. These teachers are automatically enrolled in the plan with a 2% employee deferral and an opt-out feature through which they may make no contributions. In addition, teachers who participate in the Legacy Plan of TCRS have the option to make contributions to this defined contribution plan with no system matching contributions. After-tax Roth 401k employee contributions are permitted by the Plan up to limits imposed by the Internal Revenue Code. Employee contributions to the Plan totaled \$118,319, for the year ended June 30, 2021. The System recognized pension expense under the defined contribution plan of \$320,320, for the year ended June 30, 2021. Employees are immediately vested in their own contributions, employer contributions, and earnings on those contributions. As a result, there are no forfeitures to be recognized in pension expense.

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	\$ 3,335,782	\$ 2,465,242
Net difference between projected and actual earnings on pension plan investments	2,346,119	0
Change in assumptions	2,581,452	0
Changes in proportion of net pension liability	110,096	30,331
Contributions subsequent to the measurement date	10,819,661	0
Total	\$ 19,193,110	\$ 2,495,573

Deferred outflows of resources related to 2021 contributions to pension plans subsequent to the measurement date (June 30, 2020 and October 1, 2020) will be recognized as a reduction of the net pension liability for the year ended June 30, 2022.

Note 16 - RETIREMENT COMMITMENTS - (Cont.)

AGGREGATION OF ALL PENSION PLANS - (Cont.)

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:	
2022	\$ 466,190
2023	2,137,547
2024	1,403,654
2025	1,839,524
2026	61,490
Thereafter	(30,527)

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

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

	Net Pension Asset	Net Pension Liability
Teachers Legacy Pension Plan	\$ 4,907,554	\$ 0
Teachers Retirement Plan of TCRS	244,797	0
TCRS Pension Plan	0	18,504,988
CSA Pension Plan	0	6,555,824
	<u>\$ 5,152,351</u>	<u>\$ 25,060,812</u>

Pension expense related to all plans were as follows:

Teachers Legacy Pension Plan	\$ (543)
Teachers Retirement Plan of TCRS	97,867
Teachers Retirement Plan - Defined Contribution	320,320
TCRS Pension Plan	6,670,467
CSA Pension Plan	1,116,307
	<u>\$ 8,204,418</u>

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.

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

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%		

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	<u>340</u>
	<u><u>447</u></u>

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.

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

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at June 30, 2020	\$ 45,362,084
Changes for the year:	
Service cost	\$ 1,930,238
Interest	1,034,942
Changes in Benefit Terms	0
Differences between expected and actual experience	0
Changes in assumptions and other inputs	0
Benefit payments	(929,822)
Net changes	<u>\$ 2,035,358</u>
Balance at June 30, 2021	<u>\$ 47,397,442</u>

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

1% Decrease (6.00% decreasing to 3.50%)	Current (7.00% decreasing to 4.50)	1% Increase (8.00% decreasing to 5.50%)
<u>\$ 37,614,072</u>	<u>\$ 47,397,442</u>	<u>\$ 60,916,294</u>

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%)
<u>\$ 57,305,597</u>	<u>\$ 47,397,442</u>	<u>\$ 40,388,323</u>

Funding. The City does not presently have a separate trust account to fund the 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, 2021, the plan had opeb expense of \$3,255,215.

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

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2021, 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
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 0	\$ 2,691,052
Net difference between projected and actual earnings on opeb plan investments	0	0
Change in assumptions	<u>5,329,340</u>	<u>0</u>
Total	<u>\$ 5,329,340</u>	<u>\$ 2,691,052</u>

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

Year ended June 30:	
2022	\$ 290,035
2023	290,035
2024	290,035
2025	290,035
2026	290,035
Thereafter	1,188,113

Payable to the opeb Plan. At June 30, 2021, there was no outstanding payable to the plan.

CLEVELAND UTILITIES - POSTEMPLOYMENT BENEFIT PLAN

PLAN DESCRIPTION

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

Years of Service At Retirement	Percentage of Premium Paid by Participant
<u> </u>	<u> </u>
<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%

CLEVELAND UTILITIES - POSTEMPLOYMENT BENEFIT PLAN - (Cont.)

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
	<u>308</u>

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

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

Net opeb liability. Cleveland Utilities Net Opeb Liability was measured as of June 30, 2021, 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, 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	RPH-2014 Fully Generational with Scale MP2019

Changes in assumptions. The discount rate changed from 7.30% as of June 30, 2019, to 7.00% as of June 30, 2020. The mortality table changed from RP-2000 to RPH-2014.

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 \$698,193, was made during the fiscal year ended June 30, 2021. 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.

CLEVELAND UTILITIES - POSTEMPLOYMENT BENEFIT PLAN - (Cont.)

Changes in the Net Opeb Liability:

	Actuarial Accrued Liability (a)	Plan Assets (b)	Unfunded Actuarial Accrued Liability (a) - (b)
Balance at June 30, 2020	\$ 15,535,242	\$ 1,822,568	\$ 13,712,674
Changes for the year:			
Normal	\$ 255,499	\$ 0	\$ 255,499
Interest	1,081,058	0	1,081,058
Difference between expected and actual experience	0	0	0
Contributions - employer	0	1,160,326	(1,160,326)
Net Investment income	0	127,580	(127,580)
Changes in assumptions	0	0	0
Benefit payments	(706,042)	(706,042)	0
Administrative expenses	0	0	0
Net changes	<u>\$ 630,515</u>	<u>\$ 581,864</u>	<u>\$ 48,651</u>
Balance at June 30, 2021	<u>\$ 16,165,757</u>	<u>\$ 2,404,432</u>	<u>\$ 13,761,325</u>

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

1% Decrease (6.50% decreasing to 3.50%)	Current (7.50% decreasing to 4.50%)	1% Increase (8.50% decreasing to 5.50%)
\$ 11,447,282	\$ 13,761,325	\$ 16,689,534

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%
\$ 16,167,653	\$ 13,761,325	\$ 11,800,028

Opeb expense. For the year ended June 30, 2021, Cleveland Utilities recognized opeb expense of \$959,484.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2021, Cleveland Utilities reported deferred outflows of resources and deferred inflows of resources related to opeb from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 1,825,187
Net difference between projected and actual earnings on opeb plan investments	0	0
Change in assumptions	24,598	0
	<u>894,073</u>	<u>284,517</u>
Total	<u>\$ 918,671</u>	<u>\$ 2,109,704</u>

CLEVELAND UTILITIES - POSTEMPLOYEMENT BENEFIT PLAN - (Cont.)

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:

2022	\$ (249,493)
2023	(194,609)
2024	(144,292)
2025	(168,570)
2026	(171,095)
Thereafter	(262,974)

Payable to the opeb plan. At June 30, 2021, there was no outstanding payable to the plan.

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TGOP)

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

Benefits provided. The City offers the TGOP to provide health insurance coverage to eligible pre-65 retired teachers, support staff and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-301 establishes and amends the benefit terms of the TGOP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness 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, 2020, 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	25
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	465
	<u>490</u>

An insurance committee, created in accordance with the TCA 8-27-301, establishes the required payments to the TGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premiums rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the City of Cleveland School System paid \$288,436 to the TGOP for OPEB benefits as they came due.

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

Actuarial assumptions. The collective total opeb liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.10%
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4 percent.
Healthcare cost trend rates	9.02% for pre-65 in 2020, decreasing annually over a 10 year period to an ultimate rate of 4.50%. 7.56% for post-65 in 2020, 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.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2020, valuations were the same as those employed in the July 1, 2019 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 2.21 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, 2020	<u>\$ 10,507,841</u>
Changes for the year:	
Service cost	\$ 647,066
Interest	383,918
Changes of benefit terms	0
Differences between expected and actual experience	(977,622)
Changes in assumptions and other inputs	1,222,261
Benefit payments	(437,894)
Net changes	<u>\$ 837,729</u>
Balances at June 30, 2021	<u>\$ 11,345,570</u>

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

Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 2,778,529
Employer's proportionate share of the collective total opeb liability	\$ 8,567,041
Employer's proportionate share of the collective total opeb liability	75.51%

The Cleveland City School System has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. The School's proportionate share of the collective total opeb liability was based on a projection of the employers long-term share of benefit payments to the opeb plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed -1.45% from the prior measurement date. The Cleveland City School System recognized \$240,161, in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for School retirees.

Funding. There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this opeb plan.

Changes in assumptions. The discount rate was changed from 3.51% as of the beginning of the measurement period to 2.21% as of June 30, 2020. This change in assumption decreased the total opeb liability.

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

	1% Decrease 1.21%	Current Discount Rate 2.21%	1% Increase 3.21%
Proportionate share of collective opeb liability	\$ 9,269,940	\$ 8,567,041	\$ 7,893,239

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 (8.02%/6.56% decreasing to 3.50%)	Current (9.02%/7.56% decreasing to 4.50%)	1% Increase (10.02%/8.56% decreasing to 5.50%)
Proportionate share of collective total opeb liability	\$ 7,440,151	\$ 8,567,041	\$ 9,916,794

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

Opeb expense. For the fiscal year ended June 30, 2021, the Cleveland City School System recognized opeb expense of \$821,537.

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

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2021, 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	\$ 771,597	\$ 2,390,862
Changes in assumptions	1,140,994	727,680
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	321,268
Employer payments subsequent to the measurement date	288,436	0
Total	<u>\$ 2,201,027</u>	<u>\$ 3,439,810</u>

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

Year ended June 30:	
2022	\$ (197,120)
2023	(197,120)
2024	(197,120)
2025	(197,120)
2026	(197,120)
Thereafter	(541,619)

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

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TNP)

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

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

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

Employees covered by benefit terms. At July 30, 2020, 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	41
Active employees	<u>374</u>
	<u><u>531</u></u>

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

Total Opeb Liability

Actuarial assumptions. The collective total opeb liability in the June 30, 2020, 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.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2019, valuations were the same as those employed in the July 1, 2019, 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.

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

Changes in the Collective Total Opeb Liability

	Total Opeb Liability (a)
Balances at June 30, 2019	<u>\$ 1,434,064</u>
Changes for the year:	
Service cost	\$ 26,804
Interest	50,156
Changes of benefit terms	0
Differences between expected and actual experience	(49,046)
Changes in assumptions	279,558
Benefit payments	<u>(64,403)</u>
Net changes	<u>\$ 243,069</u>
Balances at June 30, 2020	<u><u>\$ 1,677,133</u></u>
Nonemployer contributing entities proportionate share of the collective total Opeb liability	\$ 1,677,133
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 \$92,657, 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 3.51% as of the beginning of the measurement period to 2.21% as of June 30, 2020. 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, 2021, the Cleveland City School System recognized opeb expense of \$92,657.

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	\$ 771,597	\$ 6,907,101
Net difference between projected and actual earnings on opeb plan investments	24,598	0
Change in assumptions	7,364,407	1,012,197
Changes in proportion of net opeb liability	0	321,268
Contributions subsequent to the measurement date	<u>288,436</u>	<u>0</u>
Total	<u><u>\$ 8,449,038</u></u>	<u><u>\$ 8,240,566</u></u>

Note 17 - POSTEMPLOYMENT BENEFITS (Cont.)

AGGREGATION OF ALL POSTEMPLOYMENT PLANS - (Cont.)

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	\$ 47,397,442
Cleveland Utilities Plan	13,761,325
City Schools TGOP Plan	8,567,041
	<u>\$ 69,725,808</u>

Opeb expense related to all plans were as follows:

City Plan	\$ 3,255,215
Cleveland Utilities Plan	959,484
City Schools TGOP Plan	821,537
City Schools TNP Plan	92,657
	<u>\$ 5,128,893</u>

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

Note 18 - RELATED PARTY ACTIVITY

For the years ended June 30, 2021, Cleveland Utilities made purchases of \$116,337 from an auto dealership that was operated by a board member. The purchases involved trucks that were appropriately bid.

Note 19 - PRIOR PERIOD ADJUSTMENT

Accumulated depreciation reported on the Statement of Net Position for the Governmental Activities was overstated by \$5,307,763, on the prior year statement. This adjustment increases beginning capital assets and net investment in capital assets.

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.



CLEVELAND
TENNESSEE

EST. 1842

FY2023 Annual Budget

General Fund

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

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

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

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

- Legislative and Judicial
- Administration
- 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

	FY2021	FY2022	FY2022	FY2023	FY2023	% OF
	ACTUAL	ORIGINAL	AMENDED	REQUESTED	PROPOSED	TOTAL
	BUDGET	BUDGET	BUDGETED	BUDGET	BUDGET	
Revenues and Other						
Financial Resources						
Local Taxes	\$44,446,539	\$43,380,000	\$45,280,593	\$45,870,000	\$45,870,000	77.7%
Licenses and Permits	\$1,409,179	\$1,430,000	\$1,542,270	\$1,609,800	\$1,609,800	2.7%
Intergovernmental Revenues	\$6,721,889	\$5,235,500	\$5,733,447	\$5,755,200	\$5,755,200	9.7%
Charges for Services	\$950,345	\$1,013,600	\$1,200,414	\$1,085,000	\$1,085,000	1.8%
Fines and Forfeitures	\$389,243	\$519,500	\$530,959	\$426,500	\$426,500	0.7%
Interest (Investment) Income	\$23,791	\$0	\$0	\$25,000	\$25,000	0.0%
Miscellaneous Revenues	\$306,965	\$120,400	\$199,336	\$50,500	\$50,500	0.1%
Public Enterprise	\$276,749	\$303,500	\$1,207,856	\$1,247,000	\$1,247,000	2.1%
Transfer from Other Funds	\$2,973,022	\$3,034,767	\$3,490,342	\$3,034,667	\$2,962,317	5.0%
Total Revenues and Other						
Financial Resources	\$57,497,722	\$55,037,267	\$59,185,217	\$59,103,667	\$59,031,317	100.0%
Expenditures and Other						
Financing Uses						
Legislative and Judicial	\$426,726	\$458,800	\$460,709	\$360,000	\$351,000	0.6%
Administration	\$613,763	\$695,215	\$725,679	\$672,025	\$692,025	1.2%
Finance	\$1,089,183	\$1,365,360	\$1,361,406	\$1,419,900	\$1,417,900	2.4%
Information Technology	\$927,334	\$940,620	\$933,469	\$1,071,112	\$1,048,012	1.8%
Code Enforcement Division	\$239,033	\$261,430	\$261,207	\$268,600	\$263,800	0.4%
Development and Engineering Services	\$1,614,337	\$1,782,650	\$1,777,789	\$2,007,500	\$1,975,200	3.4%
Police Department	\$10,974,260	\$12,007,520	\$12,516,207	\$12,648,040	\$12,626,040	21.5%
Fire Department	\$10,491,913	\$11,300,024	\$11,232,332	\$11,839,190	\$11,653,040	19.9%
Public Works Department :						
Operations Division	\$2,111,213	\$2,551,135	\$2,592,293	\$2,807,825	\$2,779,325	4.7%
Street Lighting and Signals	\$1,649,092	\$1,765,000	\$1,795,550	\$1,915,700	\$1,915,700	3.3%
Fleet Management	\$630,560	\$697,010	\$696,276	\$725,125	\$718,625	1.2%
Cleveland Regional Jetport	\$271,449	\$329,875	\$1,249,357	\$1,342,860	\$1,339,360	2.3%
Animal Control	\$528,060	\$599,080	\$598,667	\$622,085	\$616,585	1.1%
Human Resources	\$404,000	\$457,680	\$461,668	\$505,400	\$506,900	0.9%
Forestry and Landscape Division	\$758,509	\$852,800	\$882,741	\$908,700	\$904,300	1.5%
Parks and Recreation :						
Administration and Maintenance	\$1,185,064	\$1,333,805	\$1,440,053	\$1,495,375	\$1,463,875	2.5%
College Hill Recreation Center	\$297,899	\$443,620	\$435,693	\$483,890	\$462,090	0.8%
Cleveland Community Center	\$192,195	\$403,380	\$397,849	\$425,665	\$409,865	0.7%
Tinsley Park	\$188,446	\$384,100	\$370,841	\$368,900	\$330,400	0.6%
Parks and Recreation Leases	\$0	\$0	\$0	\$0	\$0	0.0%
Grants and Other Agency Support	\$1,338,092	\$1,367,200	\$1,387,200	\$1,382,400	\$1,382,900	2.4%
Transfers to Other Funds	\$14,929,298	\$14,519,700	\$15,433,094	\$15,468,000	\$15,767,000	26.9%
Total Expenditures and						
Other Financing Uses	\$50,860,426	\$54,516,004	\$57,010,080	\$58,738,292	\$58,623,942	100.0%
Increase (Decrease) in Fund Balance	\$ 6,637,296	\$ 521,263	\$ 2,175,137	\$ 365,375	\$ 407,375	
Fund Balance at Beginning of FY	\$ 20,851,973	\$ 27,489,269	\$ 27,489,269	\$ 29,664,406	\$ 29,664,406	
Fund Balance at End of FY	\$ 27,489,269	\$ 28,010,532	\$ 29,664,406	\$ 30,029,781	\$ 30,071,781	

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 FY2023 are projected to decrease less than one percent from FY2022.

For FY2023, property taxes are projected to grow \$157,912 which is an estimated 0.6% increase. The property tax rate will stay the same at \$1.7130. The monthly sanitation fee will increase to \$10.95. In addition, the stormwater user fee for residents inside the city will generate approximately \$1.8 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 FY2023 for general operations.

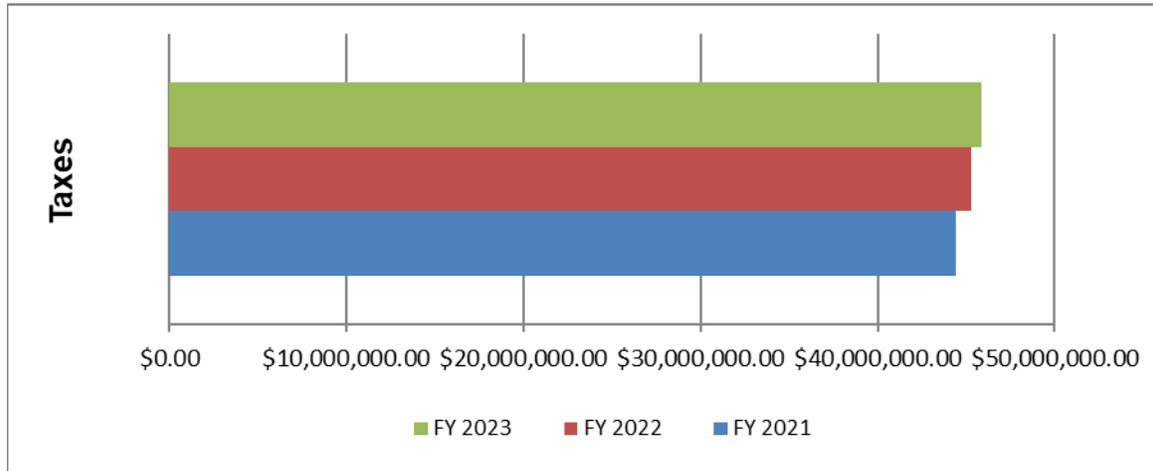
Local Taxes:

The City Council adopted a new tax rate of \$1.7130 in FY2022. Property tax is the largest source of revenue in the General Fund. At \$27,425,000 it represents 46.46% of total General Fund revenues.

The Local Option Sales Tax is projected to increase in FY2023. This is the second largest revenue source in the General Fund at \$13,000,000, representing 22.0% of total General Fund revenues.

Local Taxes represent \$45,870,000 of the \$59,031,317 General Fund revenues, or 77.7%. Combined, the Property Tax and Local Option Sales Tax represent 68.5% of the total General Fund.

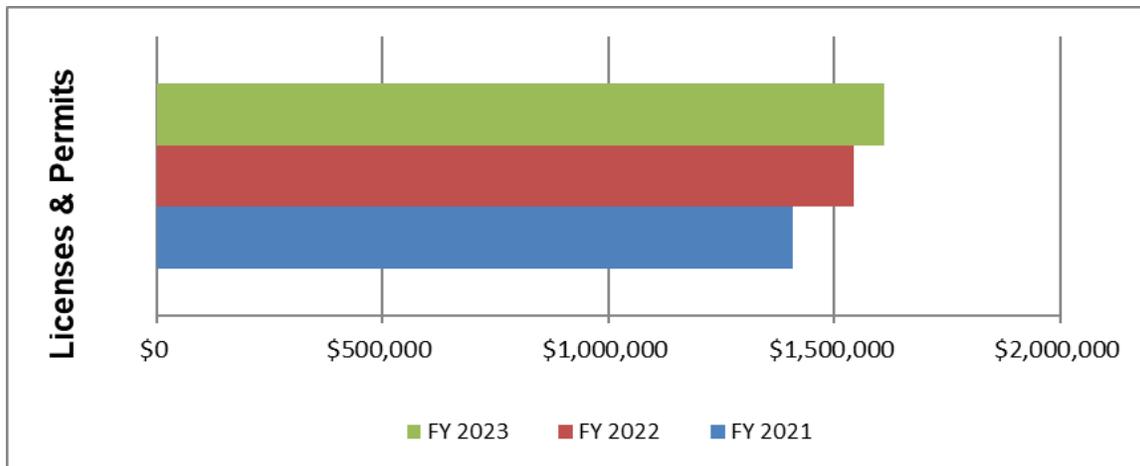
Acct #	Taxes	FY 2021	FY 2022	% (+/-)	FY 2023	% (+/-)
31110/11	Property Tax	\$26,515,776	\$27,267,088	2.8%	\$27,425,000	0.6%
31310	Interest & Penalty on Tax	230,767	230,000	-0.3%	235,000	2.2%
31510/11	In Lieu of Tax	1,085,511	958,505	-11.7%	1,100,000	14.8%
31610	Local Sales Tax	12,540,871	12,900,000	2.9%	13,000,000	0.8%
31710	Wholesale Beer Tax	1,553,649	1,550,000	-0.2%	1,565,000	1.0%
31820	Gross Receipts Tax	1,617,969	1,425,000	-11.9%	1,625,000	14.0%
31910/11	Franchise Tax	901,996	950,000	5.3%	920,000	-3.2%
	Total Taxes	\$44,446,539	\$45,280,593	1.9%	\$45,870,000	1.3%



Licenses and Permits:

Licenses and Permits are projected to increase by 4.4% in FY2023. At \$1,609,800 Licenses and Permits represent 2.7% of total General Fund revenues.

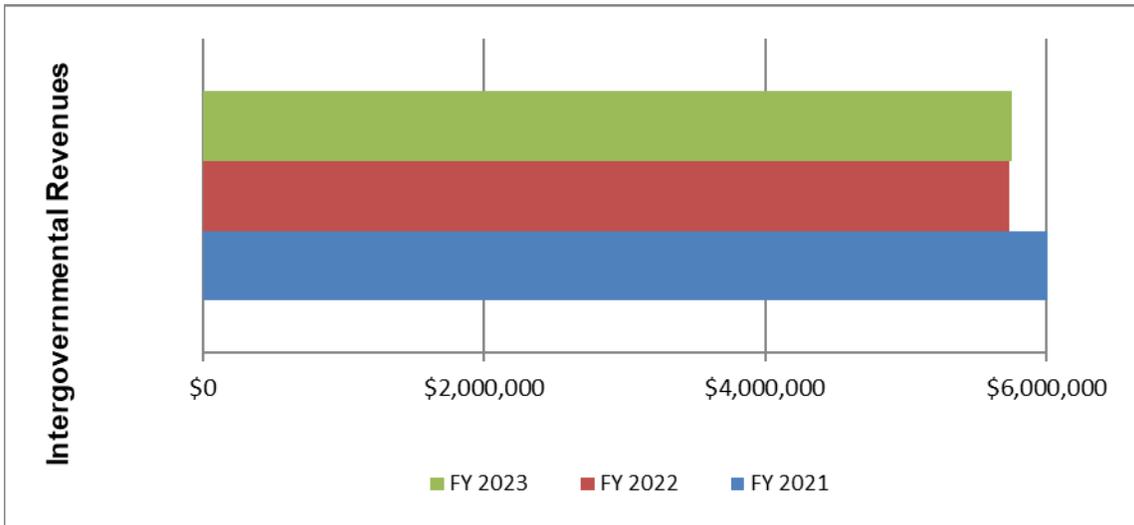
		FY 2021	FY 2022	% (+/-)	FY 2023	% (+/-)
	Licenses & Permits					
32210	Beer Licenses	\$2,300	\$4,000	73.9%	\$4,000	0.0%
32211	Beer Renew al Fee	14,050	15,500	10.3%	15,500	0.0%
32221	Liquor License Renew al	41,375	40,000	-3.3%	25,000	-37.5%
32222	Wine Inspection Fee	745,019	650,000	-12.8%	775,000	19.2%
32610	Building Permits	323,626	438,238	35.4%	425,000	-3.0%
32620	Electrical Permits	29,995	113,375	278.0%	75,000	-33.8%
32622	Electrical Licenses	18,635	18,000	-3.4%	19,000	5.6%
32625	Mechanical Permits	29,140	23,000	-21.1%	30,000	30.4%
32626	Mechanical Licenses	9,600	9,000	-6.3%	9,600	6.7%
32630	Plumbing Permits	57,081	58,157	1.9%	60,000	3.2%
32632	Plumbing Licenses	9,875	10,000	1.3%	10,000	0.0%
32640	Natural Gas Permits	6,526	5,000	-23.4%	6,500	30.0%
32650	Street Cut Permits	60,967	75,000	23.0%	75,000	0.0%
32660	Rezoning Fee	0	1,500	N/A	0	N/A
32661	PUD Rezoning Fee	4,050	8,000	97.5%	5,000	-37.5%
32662	Zoning Appeal Fee	2,700	3,000	11.1%	3,000	0.0%
32663	Zoning Letter Fee	675	1,200	77.8%	1,200	0.0%
32664	Minor Encroachment Fee	100	500	400.0%	500	0.0%
32665	Certificate of Appropriateness	740	1,000	35.1%	1,000	0.0%
32690	Recr. Permits/Maint. Fee	8,841	9,000	1.8%	9,000	0.0%
32691	Plat Review Fee	4,305	4,500	4.5%	4,500	0.0%
32692	Plans Review Fee	25,329	40,000	57.9%	40,000	0.0%
32693	Certificate of Occupancy	13,050	12,000	-8.0%	14,000	16.7%
32694	Alley/Street Abandonment	150	300	100.0%	0	-100.0%
32991	Wrecker Permit Fees	1,050	1,500	42.9%	1,500	0.0%
32992	Taxicab Driver Fees	0	500	N/A	500	0.0%
	Total	\$1,409,179	\$1,542,270	9.4%	\$1,609,800	4.4%



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 \$5,755,200 this revenue source is 9.74% of the total General Fund.

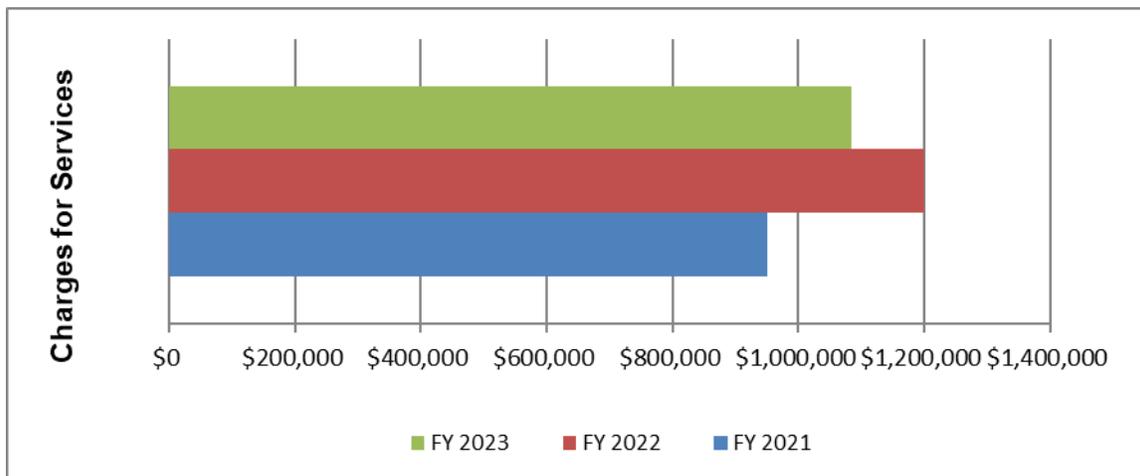
		FY 2021	FY 2022	% (+/-)	FY 2023	% (+/-)
	Intergovernmental					
33200	Federal Grant-Prot. Vests	\$14,149	\$0	-100.0%	\$0	N/A
33208	State - TN Cares Act	674,610	\$0	-100.0%	\$0	N/A
33410	Police Training Supp.	78,400	75,200	-4.1%	84,000	11.7%
33411	Fire Training Supplement	82,400	78,400	-4.9%	84,700	8.0%
33412	State-Highway Safety Grant	25,423	61,663	142.5%	0	-100.0%
33413	State-Child Safety Grant	1,926	0	-100.0%	0	N/A
33510	State Sales Tax	4,441,358	4,250,000	-4.3%	4,350,000	2.4%
33520	State Income Tax	186,569	0	-100.0%	0	N/A
33530	State Beer Tax	19,546	20,000	2.3%	20,000	0.0%
33540	State Mixed Drink Tax	172,069	145,000	-15.7%	170,000	17.2%
33552	State Gas Inspection Tax	81,963	91,500	11.6%	91,500	0.0%
33553	State Sports Tax	23,908	21,289	-11.0%	25,000	17.4%
33559	State Hwy Maintenance	171,805	175,000	1.9%	175,000	0.0%
33591	TVA-In Lieu of Taxes	472,674	500,000	5.8%	480,000	-4.0%
33593	State Excise Tax	275,089	315,395	14.7%	275,000	-12.8%
	Total	\$6,721,889	\$5,733,447	-14.7%	\$5,755,200	0.4%



Charges for Services:

Charges for Services are projected to decrease by 9.6% to \$1,085,000. This revenue source represents 1.8% of total General Fund revenues.

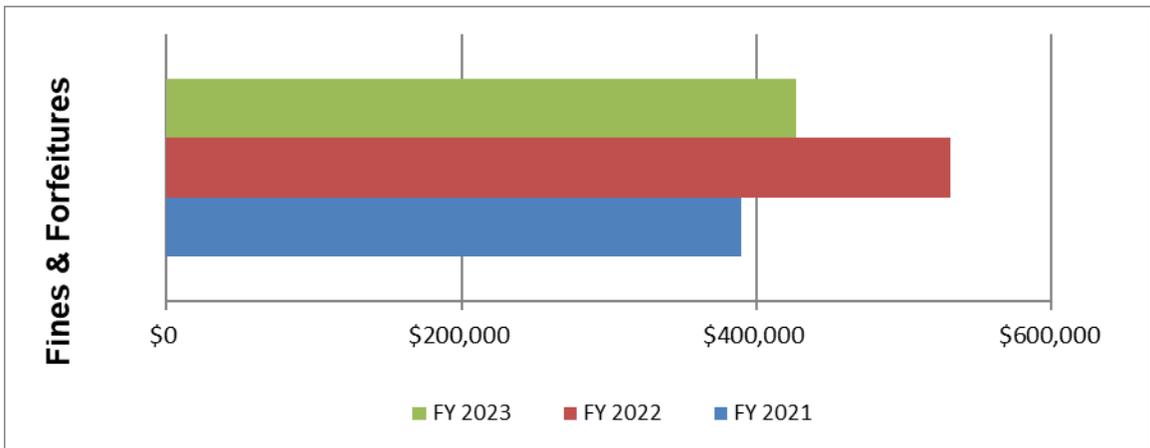
		FY 2021	FY 2022	% (+/-)	FY 2023	% (+/-)
	Charges for services					
34211	CHA Police Protection	\$50,000	\$50,000	0.0%	\$50,000	0.0%
34221	Fire Inspection Fees	1,600	2,000	25.0%	2,000	0.0%
34241	Police Accident Reports	0	8,500	N/A	8,500	0.0%
34260	Police Dept-Cont Svcs	153,600	76,560	-50.2%	50,000	-34.7%
34262	CBC ECD 911-Contracted Svcs	131,563	150,100	14.1%	156,000	3.9%
34316	Jetport Maintenance	15,000	15,000	0.0%	0	-100.0%
34330	Fleet Chgs for Svs-City	48,185	110,000	128.3%	75,000	-31.8%
34331	Fleet Chgs for Svs-O/S Agencies	0	75,000	N/A	75,000	0.0%
34351	PW Services - Stormw ater	105,000	105,000	0.0%	105,000	0.0%
34352	GIS Services - Stormw ater	30,000	30,000	0.0%	30,000	0.0%
34353	GIS Services - 911 Center	6,000	6,000	0.0%	6,000	0.0%
34354	ACCTG Svs - 911 Center	0	0	N/A	0	N/A
34510	Animal Control-Sale/BD Fees	33,230	45,000	35.4%	40,000	-11.1%
34721-43	Tinsley Park	9,011	27,461	204.7%	16,000	-41.7%
34744	Cleveland Comm Center	0	15,000	N/A	15,000	0.0%
34745-91	College Hill Recreation Center	2,564	17,000	563.0%	11,500	-32.4%
34747	Rec Program Fee	33,641	108,110	221.4%	95,000	-12.1%
34799	Parks & Rec-Misc	275	9,683	3421.1%	0	-100.0%
34912	SRO-City Schools	330,676	350,000	5.8%	350,000	0.0%
	Total	\$950,345	\$1,200,414	26.3%	\$1,085,000	-9.6%



Fines and Forfeitures:

Fines and Forfeitures are projected to decrease. The largest revenue source by far is traffic tickets from Municipal Court, followed by fines from General Sessions Court and drug fines. At \$426,500, this revenue source is 0.7% of total General Fund revenues.

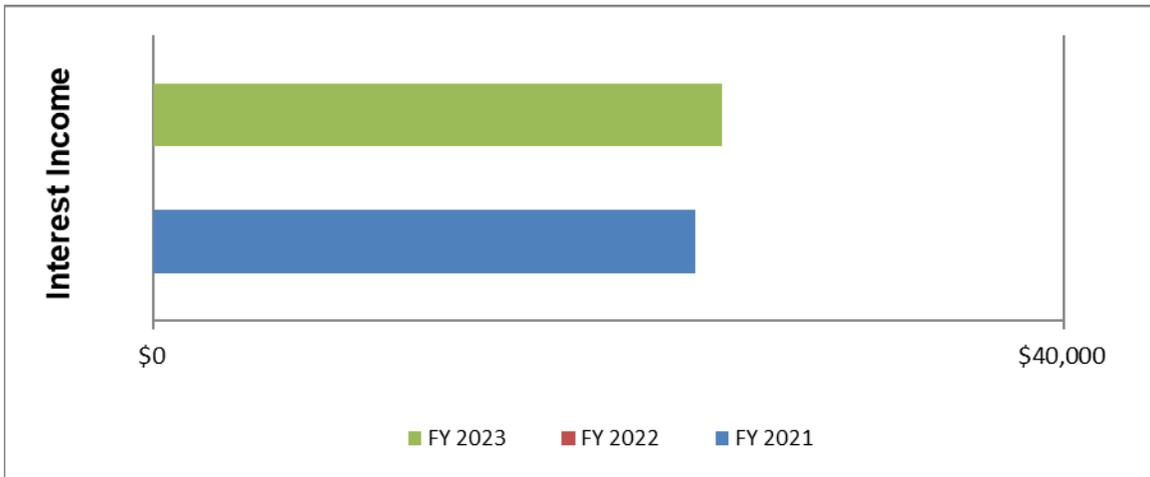
		FY 2021	FY 2022	% (+/-)	FY 2023	% (+/-)
	Fines & Forfeitures					
35110	Traffic Tickets	\$107,883	\$150,000	39.0%	\$150,000	0.0%
35111	Parking Tickets	3,510	10,000	184.9%	10,000	0.0%
35112	Animal Shelter	1,000	1,500	50.0%	1,500	0.0%
35113	Code Enforcement Fines	1,280	2,500	95.3%	2,500	0.0%
35115	Fines & Costs Partial Payments	1,489	0	-100.0%	0	N/A
35116	Court Clerk Fees	57,900	168,459	190.9%	60,000	-64.4%
35140	Bradley Co.-Drug Fines	26,964	21,000	-22.1%	25,000	19.0%
35160	Sessions Court	71,556	55,000	-23.1%	55,000	0.0%
35161	Circuit Court	10,014	15,000	49.8%	15,000	0.0%
35162	Officers-Sessions	87,202	84,000	-3.7%	84,000	0.0%
35163	Officers-Circuit	6,840	7,500	9.6%	7,500	0.0%
35164	State Refunds	2,755	6,000	117.8%	6,000	0.0%
35165	Arson Fines	50	0	-100.0%	0	N/A
35166	Sex Offender Registry	10,800	10,000	-7.4%	10,000	0.0%
		\$389,243	\$530,959	36.4%	\$426,500	-19.7%



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.

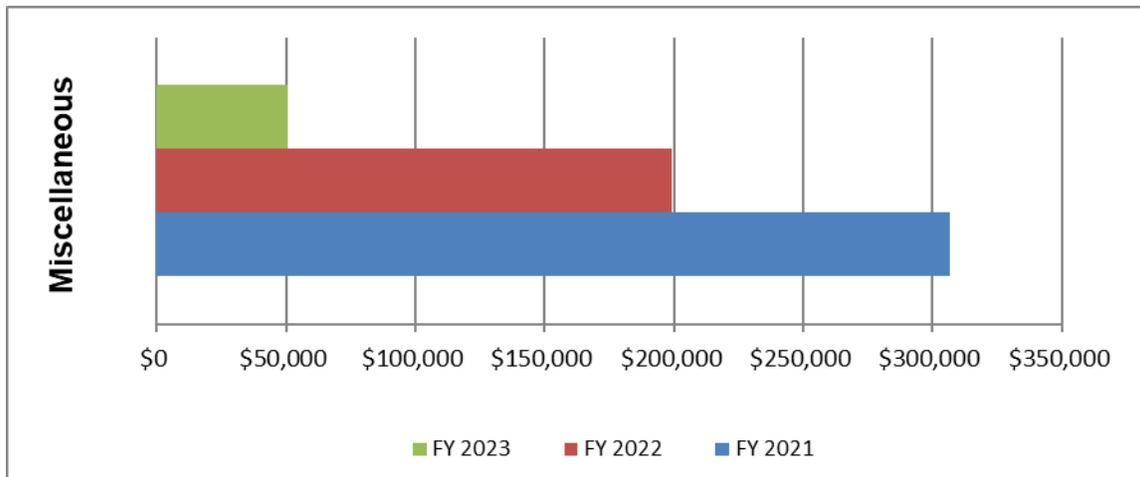
		FY 2021 ▼	FY 2022 ▼	% (+/-)	FY 2023	% (+/-)
	Interest Income					
36110-11	Interest Income	\$23,791	\$0	-100.0%	\$25,000	N/A
		\$23,791	\$0 ▲	-100.0%	\$25,000	N/A



Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease \$148,836 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.

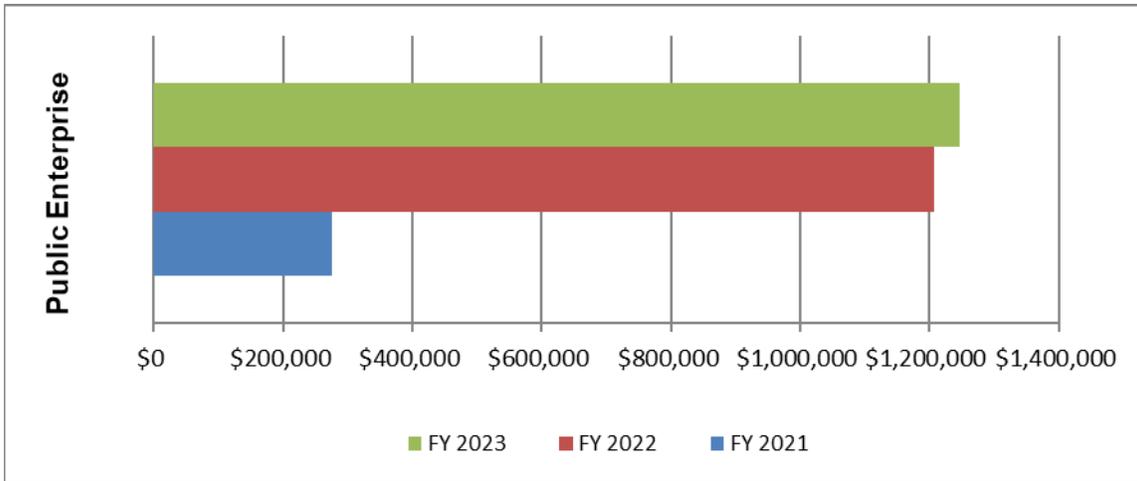
		FY 2021	FY 2022	% (+/-)	FY 2023	% (+/-)
	Miscellaneous					
36310	Sale of Land - Surplus	0	0	N/A	0	N/A
36511	Sale of Maps-Engr.	0	0	N/A	0	N/A
36512	Sale of Plans	750	0	-100.0%	0	N/A
36514	Sale of Scrap Metal	2,005	0	-100.0%	0	N/A
36704	Donation-Memorial Trees	11,490	8,734	-24.0%	0	-100.0%
36706	Old Timers Banquet Revenue	0	3,000	N/A	3,000	0.0%
36710	Sign/Decal Reimbursement	1,996	2,500	25.3%	2,500	0.0%
36712	Donations-Fire Dept	0	1,250	N/A	0	-100.0%
36716	Police-Misc Donations	400	0	-100.0%	0	N/A
36720	TML Safety Grant-Matching	3,996	3,852	-3.6%	4,000	3.8%
36721	TML Package Bonus	5,000	5,000	0.0%	5,000	0.0%
36722	TML Driver Safety Grant	5,000	4,800	-4.0%	5,000	4.2%
36723	TML Property Conservation Grant	5,000	3,925	-21.5%	0	-100.0%
36725	Greenw ay Benches/Pavilion Rental	4,345	7,340	68.9%	5,000	-31.9%
36726	Donations: Greenw ay Benches	8,950	9,475	5.9%	0	-100.0%
36727	CPD: Youth Police Academy	0	0	N/A	0	N/A
36728	Misc. Insurance Revenue	18,940	11,580	-38.9%	0	-100.0%
36729	CPD: Basic SWAT Class	500	0	-100.0%	0	N/A
36731	Animal Control Donations	0	0	N/A	0	N/A
36732	Animal Control Sponser Adoptions	3,322	1,467	-55.8%	0	-100.0%
36980	TML Reimb.-Police Vehicle	6,690	0	-100.0%	0	N/A
36982	Fire Misc/Reports	85	0	-100.0%	0	N/A
36983	TML-Reimb. for Property Damage	30,055	9,963	-66.9%	0	-100.0%
36984	TML-Work Comp Salary Reimb	895	0	-100.0%	0	N/A
36990	Miscellaneous Revenue	151,682	79,900	-47.3%	10,000	-87.5%
36994	Temp Coll - Business Tax	0	0	N/A	0	N/A
36995	Temporary Collection Account	0	0	N/A	0	N/A
36996	Misc. Seized/Confiscated Funds	0	0	N/A	0	N/A
36997	Sundry Income	45,864	46,550	1.5%	16,000	-65.6%
	Total	\$306,965	\$199,336	-35.1%	\$50,500	-74.7%



Public Enterprise:

Public Enterprise Revenues are generated by the Cleveland Regional Jetport. These revenues are estimated to increase 3.2% in FY2023. The largest increase in revenue comes from jet fuel and ground leases for private hangars and community hangars.

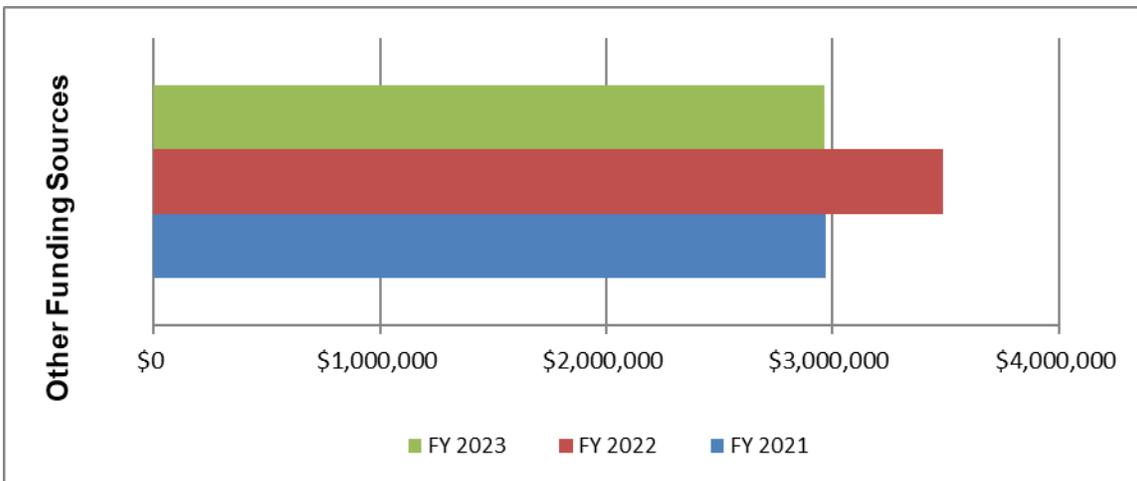
		FY 2021	FY 2022	% (+/-)	FY 2023	% (+/-)
	Public Enterprise					
37511	Jetport - Jet Fuel	0	804,000	N/A	\$820,000	2.0%
37514	Jetport - Ground/Land Lease	165,700	148,000	-10.7%	148,000	0.0%
37516	Jetport - T-Hangar Rent	30,900	136,500	341.7%	136,500	0.0%
37517	Jetport - Terminal Bldg Rental	2,385	9,154	283.8%	7,000	-23.5%
37518	Jetport - Tie Downs	0	2,520	N/A	2,500	-0.8%
37519	Jetport - Community Hangar	29,750	30,000	0.8%	30,000	0.0%
37520	Donations - Terminal Building	0	0	N/A	0	N/A
37522	Jetport - Video Advertisement	5,000	5,000	0.0%	5,000	0.0%
37523	Jetport - Flight School Rental	0	3,300	N/A	0	-100.0%
37524	Jetport - Special Events	2,970	4,000	34.7%	3,000	-25.0%
37525	Jetport - Incidentals	0	10,940	N/A	3,000	-72.6%
37526	Fuel Flow age Fee	23,433	24,442	4.3%	35,000	43.2%
37527	Variable Rent-CFM	16,611	0	-100.0%	27,000	N/A
37528	Jetport - Community Hangar - N14	0	30,000	N/A	30,000	0.0%
		\$276,749	\$1,207,856	336.4%	\$1,247,000	3.2%



Other Funding Sources:

Payments received as a transfer from Cleveland Utilities include \$256,036 for In-Lieu of Tax – Water and \$240,051 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 \$2,466,230 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 5.0% of the total General Fund revenues.

	FY 2021	FY 2022	% (+/-)	FY 2023	% (+/-)
Other Funding Sources					
Note Proceeds - Motorola	0	455,575	N/A	0	-100.0%
Transfer from CU - Water	\$246,094	\$251,016	2.0%	\$256,036	2.0%
Transfer from CU - Wastewater	228,489	235,344	3.0%	240,051	2.0%
Transfer from CU - Electric	2,498,439	2,548,407	2.0%	2,466,230	-3.2%
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
	\$2,973,022	\$3,490,342	17.4%	\$2,962,317	-15.1%



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110 General Fund						
3A Taxes						
110	PT-Curr	-25,850,000.00	-26,854,000.00	.00	-27,000,000.00	-27,000,000.00
110	PT-UT-Curr	-425,000.00	-413,088.00	.00	-425,000.00	-425,000.00
110	P&I	-225,000.00	-230,000.00	.00	-235,000.00	-235,000.00
110	In Liew TX	-1,085,511.00	-927,128.00	.00	-1,100,000.00	-1,100,000.00
110	Local ST	-10,400,000.00	-12,900,000.00	.00	-13,000,000.00	-13,000,000.00
110	Beer TX	-1,550,000.00	-1,550,000.00	.00	-1,565,000.00	-1,565,000.00
110	Ste-BT	-1,350,000.00	-1,425,000.00	.00	-1,625,000.00	-1,625,000.00
110	Fra TX-Gas	-450,000.00	-425,000.00	.00	-420,000.00	-420,000.00
110	Fra TX-Cab	-525,000.00	-525,000.00	.00	-500,000.00	-500,000.00
TOTAL Taxes		-41,860,511.00	-45,249,216.00	.00	-45,870,000.00	-45,870,000.00
3B Licenses & permits						
110	Beer Lic	-4,000.00	-4,000.00	.00	-4,000.00	-4,000.00
110	Beer Fees	-15,500.00	-15,500.00	.00	-15,500.00	-15,500.00
110	Liquor Fee	-44,000.00	-40,000.00	.00	-25,000.00	-25,000.00
110	Alcoh Fees	-625,000.00	-650,000.00	.00	-775,000.00	-775,000.00
110	Bltdg Perm	-325,000.00	-438,238.00	.00	-425,000.00	-425,000.00
110	Elec Perm	-27,500.00	-113,375.00	.00	-75,000.00	-75,000.00
110	Elec Lic	-18,000.00	-18,000.00	.00	-19,000.00	-19,000.00
110	Mech Perm	-23,000.00	-23,000.00	.00	-30,000.00	-30,000.00
110	Mech Lic	-8,500.00	-9,000.00	.00	-9,600.00	-9,600.00
110	Plum Perm	-47,500.00	-58,157.00	.00	-60,000.00	-60,000.00
110	Plum Lic	-10,000.00	-10,000.00	.00	-10,000.00	-10,000.00
110	Fuel Perm	-5,000.00	-5,000.00	.00	-6,500.00	-6,500.00
110	St Cut Per	-75,000.00	-75,000.00	.00	-75,000.00	-75,000.00
110	Rezo Fees	.00	-1,500.00	.00	.00	.00
110	PUD Fees	-7,000.00	-8,000.00	.00	-5,000.00	-5,000.00
110	Zon Ap Fee	-4,000.00	-3,000.00	.00	-3,000.00	-3,000.00
110	Zon Lt Fe	-1,200.00	-1,200.00	.00	-1,200.00	-1,200.00
110	M Encr Fee	-500.00	-500.00	.00	-500.00	-500.00
110	COA	-1,000.00	-1,000.00	.00	-1,000.00	-1,000.00
110	P&R Fee	-9,000.00	-9,000.00	.00	-9,000.00	-9,000.00
110	Plat Fees	-4,800.00	-4,500.00	.00	-4,500.00	-4,500.00
110	Plans Fees	-30,000.00	-40,000.00	.00	-40,000.00	-40,000.00
TOTAL Licenses & permits		-1,000,000.00	-1,000,000.00	-50,000.00	-1,000,000.00	-1,000,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110 32693	-10,000.00	-12,000.00	.00	-14,000.00	-14,000.00	-14,000.00
110 32694	-300.00	-300.00	.00	.00	.00	.00
110 32991	-1,800.00	-1,500.00	.00	-1,500.00	-1,500.00	-1,500.00
110 32992	-700.00	-500.00	.00	-500.00	-500.00	-500.00
TOTAL Licenses & permits	-1,298,300.00	-1,542,270.00	-50,000.00	-1,609,800.00	-1,609,800.00	-1,609,800.00
3C Intergovernmental						
110 33200	-10,924.00	.00	.00	.00	.00	.00
110 33410	-84,000.00	-75,200.00	.00	-84,000.00	-84,000.00	-84,000.00
110 33411	-82,400.00	-78,400.00	.00	-84,700.00	-84,700.00	-84,700.00
110 33412	-45,000.00	-61,663.00	.00	.00	.00	.00
110 33413	.00	-4,392.00	.00	.00	.00	.00
110 33510	-3,750,000.00	-4,250,000.00	.00	-4,350,000.00	-4,350,000.00	-4,350,000.00
110 33520	-125,000.00	.00	.00	.00	.00	.00
110 33530	-22,500.00	-20,000.00	.00	-20,000.00	-20,000.00	-20,000.00
110 33540	-145,000.00	-145,000.00	.00	-170,000.00	-170,000.00	-170,000.00
110 33552	-91,300.00	-91,500.00	.00	-91,500.00	-91,500.00	-91,500.00
110 33553	.00	-21,289.00	.00	-25,000.00	-25,000.00	-25,000.00
110 33559	-175,000.00	-175,000.00	.00	-175,000.00	-175,000.00	-175,000.00
110 33591	-500,000.00	-500,000.00	.00	-480,000.00	-480,000.00	-480,000.00
110 33593	-275,089.00	-315,395.00	.00	-275,000.00	-275,000.00	-275,000.00
TOTAL Intergovernmental	-5,306,213.00	-5,737,839.00	.00	-5,755,200.00	-5,755,200.00	-5,755,200.00
3D Charges for services						
110 34211	-50,000.00	-50,000.00	.00	-50,000.00	-50,000.00	-50,000.00
110 34221	-1,400.00	-2,000.00	.00	-2,000.00	-2,000.00	-2,000.00
110 34241	-7,500.00	-8,500.00	.00	-8,500.00	-8,500.00	-8,500.00
110 34260	-150,000.00	-76,560.00	.00	-50,000.00	-50,000.00	-50,000.00
110 34262	-145,000.00	-150,100.00	.00	-156,000.00	-156,000.00	-156,000.00
110 34316	-15,000.00	-15,000.00	.00	.00	.00	.00
110 34330	-110,000.00	-110,000.00	.00	-75,000.00	-75,000.00	-75,000.00
110 34331	-85,000.00	-75,000.00	.00	-75,000.00	-75,000.00	-75,000.00
110 34351	-105,000.00	-105,000.00	.00	-105,000.00	-105,000.00	-105,000.00
110 34352	-30,000.00	-30,000.00	.00	-30,000.00	-30,000.00	-30,000.00
110 34353	-6,000.00	-6,000.00	.00	-6,000.00	-6,000.00	-6,000.00
110 34510	-48,500.00	-45,000.00	.00	-40,000.00	-40,000.00	-40,000.00
110 34721	-17,000.00	-12,000.00	.00	-8,000.00	-8,000.00	-8,000.00
110 34722	.00	-5,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110 34732	-4,000.00	-2,500.00	.00	-2,500.00	-2,500.00	-2,500.00
110 34742	-7,500.00	-7,461.00	.00	-5,000.00	-5,000.00	-5,000.00
110 34743	-500.00	-500.00	.00	-500.00	-500.00	-500.00
110 34744	-17,000.00	-15,000.00	.00	-15,000.00	-15,000.00	-15,000.00
110 34745	-15,000.00	-10,000.00	.00	-7,500.00	-7,500.00	-7,500.00
110 34746	-3,600.00	-3,000.00	.00	-3,000.00	-3,000.00	-3,000.00
110 34747	-30,000.00	-103,737.00	.00	-95,000.00	-95,000.00	-95,000.00
110 34791	-8,000.00	-4,000.00	.00	-1,000.00	-1,000.00	-1,000.00
110 34799	-10,059.98	-9,683.00	.00	.00	.00	.00
110 34912	-350,000.00	-350,000.00	.00	-350,000.00	-350,000.00	-350,000.00
TOTAL Charges for services	-1,216,059.98	-1,196,061.00	.00	-1,085,000.00	-1,085,000.00	-1,085,000.00

3E Fines&Forfeitures

110 35110	-225,000.00	-150,000.00	.00	-150,000.00	-150,000.00	-150,000.00
110 35111	-12,500.00	-10,000.00	.00	-10,000.00	-10,000.00	-10,000.00
110 35112	-1,500.00	-1,500.00	.00	-1,500.00	-1,500.00	-1,500.00
110 35113	-7,500.00	-2,500.00	.00	-2,500.00	-2,500.00	-2,500.00
110 35116	-5,200.00	-168,459.00	.00	-60,000.00	-60,000.00	-60,000.00
110 35140	-21,000.00	-21,000.00	.00	-25,000.00	-25,000.00	-25,000.00
110 35160	-55,000.00	-55,000.00	.00	-55,000.00	-55,000.00	-55,000.00
110 35161	-15,000.00	-15,000.00	.00	-15,000.00	-15,000.00	-15,000.00
110 35162	-84,000.00	-84,000.00	.00	-84,000.00	-84,000.00	-84,000.00
110 35163	-7,500.00	-7,500.00	.00	-7,500.00	-7,500.00	-7,500.00
110 35164	-6,000.00	-6,000.00	.00	-6,000.00	-6,000.00	-6,000.00
110 35166	-10,200.00	-10,000.00	.00	-10,000.00	-10,000.00	-10,000.00
TOTAL Fines&Forfeitures	-450,400.00	-530,959.00	.00	-426,500.00	-426,500.00	-426,500.00

3F Interest

110 36110	-30,000.00	-45,000.00	.00	-25,000.00	-25,000.00	-25,000.00
TOTAL Interest	-30,000.00	-45,000.00	.00	-25,000.00	-25,000.00	-25,000.00

3G Miscellaneous

110 36704	-10,090.00	-8,734.00	.00	.00	.00	.00
110 36706	-3,000.00	-3,000.00	.00	-3,000.00	-3,000.00	-3,000.00
110 36710	-3,000.00	-2,500.00	.00	-2,500.00	-2,500.00	-2,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021		2022		2023		2023		2023	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	CITY MANAGER	ADOPTED	
110 36712	.00	.00	-1,250.00	.00	.00	.00	.00	.00	.00	.00
110 36720	-3,996.00	-3,996.00	-3,852.00	.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00
110 36721	-5,000.00	-5,000.00	-5,000.00	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110 36722	-5,000.00	-5,000.00	-4,800.00	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110 36723	-5,000.00	-5,000.00	-3,925.00	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110 36725	-5,000.00	-5,000.00	-7,340.00	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110 36726	-8,950.00	-8,950.00	-9,475.00	.00	.00	.00	.00	.00	.00	.00
110 36728	-11,248.00	-11,248.00	-11,580.00	.00	.00	.00	.00	.00	.00	.00
110 36729	-6,000.00	-6,000.00	.00	.00	.00	.00	.00	.00	.00	.00
110 36732	-3,131.00	-3,131.00	-1,467.00	.00	.00	.00	.00	.00	.00	.00
110 36983	.00	.00	-9,963.00	.00	.00	.00	.00	.00	.00	.00
110 36990	-807,117.51	-807,117.51	-79,900.00	.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
110 36993	-16,000.00	-16,000.00	-16,000.00	.00	-16,000.00	-16,000.00	-16,000.00	-16,000.00	-16,000.00	-16,000.00
110 36997	-3,707.81	-3,707.81	-30,550.00	.00	.00	.00	.00	.00	.00	.00
TOTAL Miscellaneous	-896,240.32	-896,240.32	-199,336.00	.00	-50,500.00	-50,500.00	-50,500.00	-50,500.00	-50,500.00	-50,500.00
3H Public Enterprise										
110 37511	.00	.00	-1,334,000.00	.00	-820,000.00	-820,000.00	-820,000.00	-820,000.00	-820,000.00	-820,000.00
110 37514	-153,000.00	-153,000.00	-148,000.00	.00	-148,000.00	-148,000.00	-148,000.00	-148,000.00	-148,000.00	-148,000.00
110 37516	-35,000.00	-35,000.00	-136,500.00	.00	-136,500.00	-136,500.00	-136,500.00	-136,500.00	-136,500.00	-136,500.00
110 37517	-7,000.00	-7,000.00	-9,154.00	.00	-7,000.00	-7,000.00	-7,000.00	-7,000.00	-7,000.00	-7,000.00
110 37518	.00	.00	-2,520.00	.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00
110 37519	-24,000.00	-24,000.00	-30,000.00	.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00
110 37520	-17,500.00	-17,500.00	.00	.00	.00	.00	.00	.00	.00	.00
110 37522	-5,000.00	-5,000.00	-5,000.00	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110 37523	.00	.00	-3,300.00	.00	.00	.00	.00	.00	.00	.00
110 37524	.00	.00	-4,000.00	.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
110 37525	.00	.00	-10,940.00	.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
110 37526	-35,000.00	-35,000.00	-24,442.00	.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00
110 37527	-27,000.00	-27,000.00	.00	.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00
110 37528	.00	.00	-30,000.00	.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00
TOTAL Public Enterprise	-303,500.00	-303,500.00	-1,737,856.00	.00	-1,247,000.00	-1,247,000.00	-1,247,000.00	-1,247,000.00	-1,247,000.00	-1,247,000.00
5D Other Sources (Uses)										
110 36931	.00	.00	-455,575.00	.00	.00	.00	.00	.00	.00	.00
110 37198	-246,094.00	-246,094.00	-251,016.00	.00	-251,016.00	-251,016.00	-251,016.00	-251,016.00	-251,016.00	-251,016.00
110 37298	-228,489.00	-228,489.00	-235,344.00	.00	-235,344.00	-235,344.00	-235,344.00	-235,344.00	-235,344.00	-235,344.00
110 37398	-2,498,438.00	-2,498,438.00	-2,417,873.00	.00	-2,548,307.00	-2,466,230.00	-2,466,230.00	-2,466,230.00	-2,466,230.00	-2,466,230.00
TOTAL Other Sources (Uses)	-2,973,021.00	-2,973,021.00	-3,359,808.00	.00	-3,034,667.00	-2,962,317.00	-2,962,317.00	-2,962,317.00	-2,962,317.00	-2,962,317.00
TOTAL General Fund	-54,334,245.30	-54,334,245.30	-59,598,345.00	-50,000.00	-59,103,667.00	-59,031,317.00	-59,031,317.00	-59,031,317.00	-59,031,317.00	-59,031,317.00
TOTAL General Fund	-54,334,245.30	-54,334,245.30	-59,598,345.00	-50,000.00	-59,103,667.00	-59,031,317.00	-59,031,317.00	-59,031,317.00	-59,031,317.00	-59,031,317.00
TOTAL REVENUE	-54,334,245.30	-54,334,245.30	-59,598,345.00	-50,000.00	-59,103,667.00	-59,031,317.00	-59,031,317.00	-59,031,317.00	-59,031,317.00	-59,031,317.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

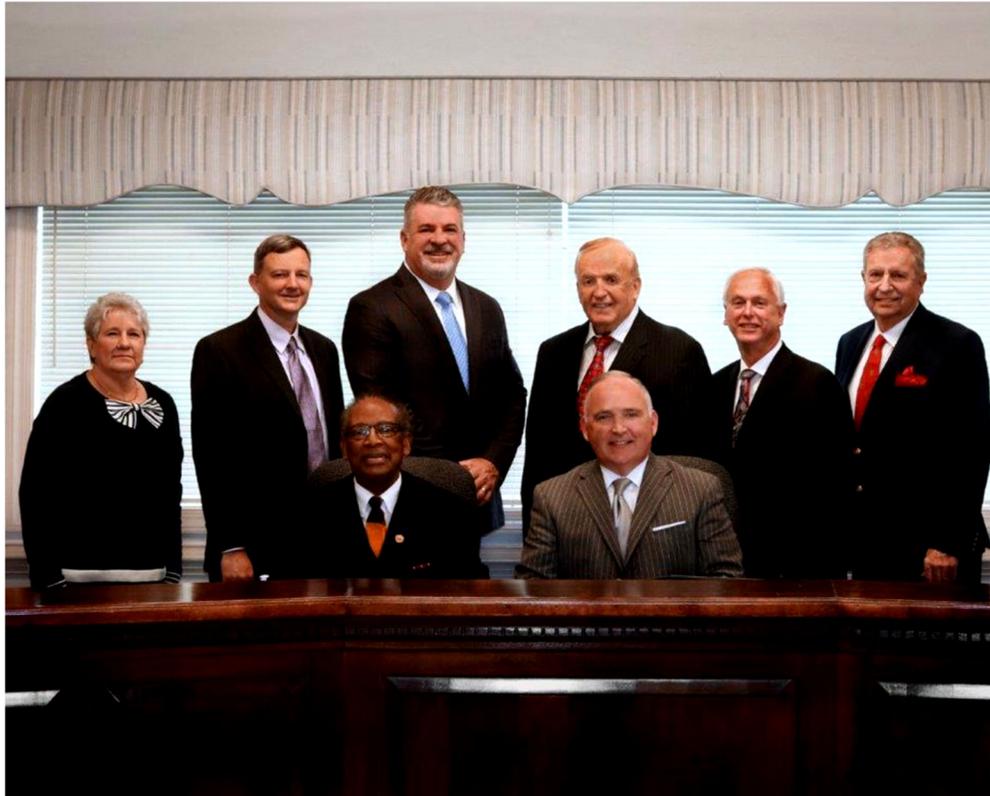
PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
GRAND TOTAL	-54,334,245.30	-59,598,345.00	-50,000.00	-59,103,667.00	-59,031,317.00	-59,031,317.00

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

Legislative and Judicial



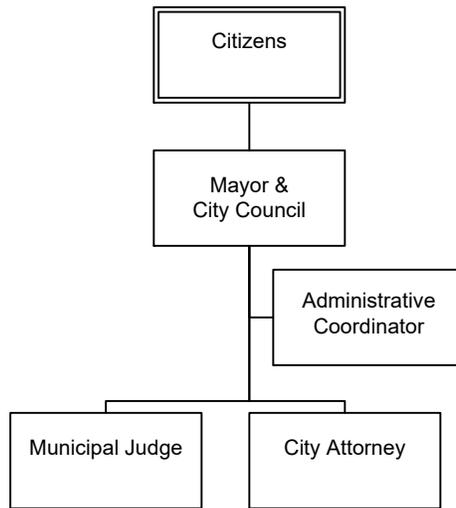
Front, L to R: Avery Johnson, Vice Mayor/At Large; Kevin Brooks, Mayor
Back, L to R: Marsha McKenzie, District 1; Bill Estes, District 2; Tom Cassada, District 3;
Dale Hughes, District 5; Ken Webb, At Large; David May, Jr, District 4



CLEVELAND
TENNESSEE

EST. 1842

Legislative and Judicial Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110110 Legislative and Judicial						
5A Personnel						
110110 51110 Salaries	206,330.00	209,700.00	154,500.00	154,500.00	154,500.00	154,500.00
110110 51310 Svc Award	100.00	900.00	.00	.00	.00	.00
110110 51320 Longevity	4,300.00	4,300.00	1,100.00	1,100.00	1,100.00	1,100.00
110110 51330 Solid Vac	3,650.00	3,800.00	.00	.00	.00	.00
110110 51340 Christmas	450.00	500.00	400.00	400.00	400.00	400.00
110110 51360 Sick Pay	300.00	300.00	.00	.00	.00	.00
110110 51400 Dental	6,650.00	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00
110110 51410 SS	17,000.00	17,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110110 51420 Health	95,500.00	103,200.00	92,800.00	92,800.00	92,800.00	92,800.00
110110 51430 Retirement	37,900.00	37,900.00	16,700.00	16,700.00	16,700.00	16,700.00
110110 51440 Life	2,500.00	2,500.00	1,000.00	1,000.00	1,000.00	1,000.00
110110 51450 Vision	1,600.00	1,600.00	700.00	700.00	700.00	700.00
TOTAL Personnel	375,380.00	388,500.00	286,000.00	286,000.00	286,000.00	286,000.00
5B Operating						
110110 52100 Election	5,503.00	13,500.00	15,000.00	15,000.00	15,000.00	15,000.00
110110 52110 Postage	500.00	500.00	500.00	500.00	500.00	500.00
110110 52330 Sub Member	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110110 52370 Advert	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110110 52450 Telephone	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110110 52550 ContrSvc	2,500.00	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00
110110 52560 Profser	.00	11,500.00	10,000.00	10,000.00	9,000.00	9,000.00
110110 52620 Equ Maint	500.00	900.00	1,000.00	1,000.00	1,000.00	1,000.00
110110 52660 Bid Maint	9,724.00	2,000.00	2,000.00	2,000.00	1,000.00	1,000.00
110110 52670 EmerRprs	10,000.00	2,500.00	2,500.00	2,500.00	2,000.00	2,000.00
110110 52830 ProfDev	3,000.00	2,500.00	2,500.00	2,500.00	1,500.00	1,500.00
110110 52880 Wk Session	4,502.76	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110110 53190 Office	10,200.00	6,000.00	8,000.00	8,000.00	5,000.00	5,000.00
110110 55130 Ins-GenLia	1,300.00	981.00	1,100.00	1,100.00	1,100.00	1,100.00
110110 55140 Ins-WC	773.00	306.23	400.00	400.00	400.00	400.00
110110 55950 EE Apprec	11,500.00	922.00	.00	.00	.00	.00
110110 55990 Misc	500.00	500.00	500.00	.00	.00	.00
TOTAL Operating	85,002.76	70,109.23	73,000.00	70,500.00	64,000.00	64,000.00
5C Capital						
110110 99470 Equip	300.00	1,000.00	1,000.00	1,000.00	500.00	500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110110 99500 Hardware	4,400.00	1,100.00	2,500.00	2,500.00	500.00	500.00
110110 99510 Software	150.00	.00	.00	.00	.00	.00
TOTAL Capital	4,850.00	2,100.00	3,500.00	3,500.00	1,000.00	1,000.00
TOTAL Legislative and Judicial	465,232.76	460,709.23	362,500.00	360,000.00	351,000.00	351,000.00

Administration Department



JOE FIVAS
City Manager



Inman Street Road Diet



COREY DIVEL
Assistant to the City Manager -
Downtown & Communications Coordinator



Proposed Renovation of Moore Building

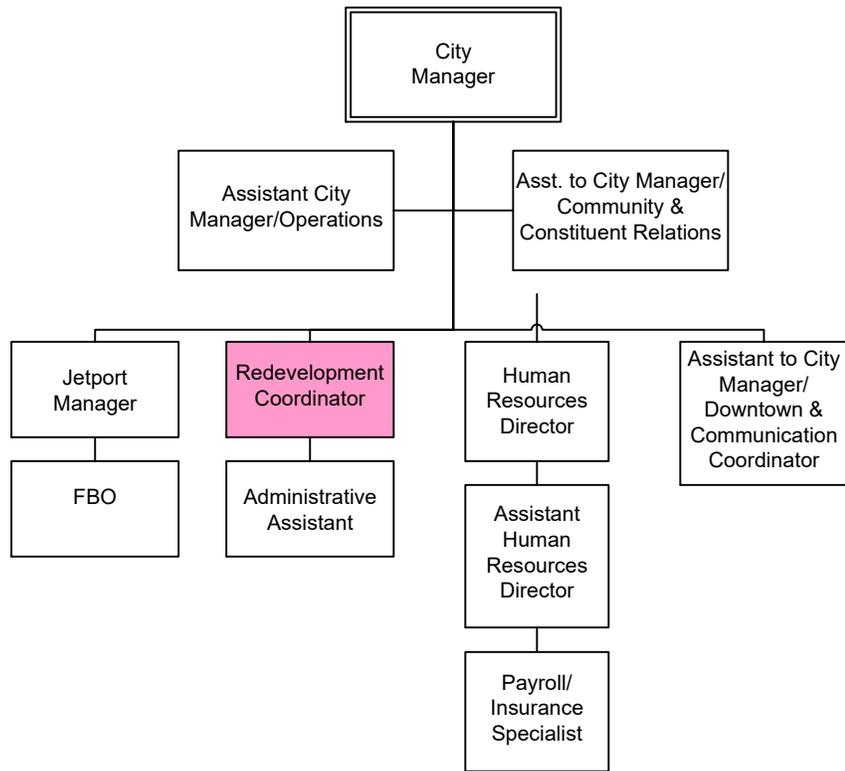


BEVERLEY LINDSEY
Assistant to the City Manager -
Community & Constituent Relations



Historic Taylor Springs Park

Administration Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110120 Administration						
5A Personnel						
110120 51110	415,500.00	321,650.00	322,000.00	322,000.00	322,000.00	322,000.00
110120 51120	2,000.00	1,000.00	2,000.00	.00	.00	.00
110120 51140	18,000.00	3,500.00	25,000.00	2,000.00	2,000.00	2,000.00
110120 51310	.00	75.00	350.00	350.00	350.00	350.00
110120 51320	6,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110120 51330	9,500.00	9,500.00	9,500.00	8,000.00	8,000.00	8,000.00
110120 51340	700.00	400.00	400.00	400.00	400.00	400.00
110120 51350	500.00	500.00	500.00	.00	.00	.00
110120 51360	1,600.00	900.00	1,000.00	1,000.00	1,000.00	1,000.00
110120 51400	5,100.00	3,200.00	5,000.00	5,000.00	5,000.00	5,000.00
110120 51410	37,900.00	26,420.00	27,000.00	25,800.00	25,800.00	25,800.00
110120 51420	79,000.00	52,700.00	57,000.00	57,000.00	57,000.00	57,000.00
110120 51430	80,700.00	60,220.00	61,000.00	57,900.00	57,900.00	57,900.00
110120 51440	5,600.00	5,900.00	6,100.00	3,750.00	3,750.00	3,750.00
110120 51450	1,000.00	500.00	500.00	600.00	600.00	600.00
110120 51460	.00	9,500.00	18,500.00	.00	.00	.00
110120 51490	2,600.00	2,600.00	2,500.00	1,000.00	1,000.00	1,000.00
110120 51910	8,612.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
110120 52820						
TOTAL Personnel	674,312.00	505,765.00	546,225.00	492,000.00	492,000.00	492,000.00
5B Operating						
110120 52110	2,008.25	2,000.00	2,100.00	2,000.00	1,000.00	1,000.00
110120 52160	200.00	200.00	200.00	200.00	200.00	200.00
110120 52230	7,400.00	7,000.00	7,000.00	2,000.00	5,000.00	5,000.00
110120 52330	6,000.00	5,000.00	5,000.00	4,000.00	4,000.00	4,000.00
110120 52370	2,500.00	6,000.00	6,000.00	3,000.00	3,000.00	3,000.00
110120 52410	19,100.00	20,000.00	15,000.00	20,000.00	20,000.00	20,000.00
110120 52450	12,000.00	8,000.00	8,000.00	7,500.00	7,500.00	7,500.00
110120 52560	16,500.00	35,000.00	235,000.00	30,000.00	50,000.00	50,000.00
110120 52610	1,000.00	1,000.00	1,000.00	1,000.00	500.00	500.00
110120 52660	11,100.00	17,500.00	26,000.00	18,000.00	20,000.00	20,000.00
110120 52830	4,000.00	9,000.00	4,000.00	4,000.00	3,000.00	3,000.00
110120 52880	1,000.00	3,000.00	3,000.00	1,500.00	1,500.00	1,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021		2022		2023			2023	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED		
110120 53190	14,370.99	26,080.00	15,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	
110120 53260	600.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	
110120 53310	1,500.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
110120 55110	6,638.00	7,000.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	
110120 55120	300.00	239.00	250.00	250.00	250.00	250.00	250.00	250.00	
110120 55130	3,000.00	1,486.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	
110120 55140	2,388.00	636.00	675.00	675.00	675.00	675.00	675.00	675.00	
110120 55150	34,942.00	33,623.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	
110120 55470	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
110120 55950	.00	.00	1,000.00	.00	.00	.00	.00	.00	
110120 55990	500.00	.00	1,000.00	.00	.00	.00	.00	.00	
110120 59998	.00	.00	1,000.00	.00	.00	.00	.00	.00	
TOTAL Operating	148,067.24	184,414.00	378,125.00	155,025.00	177,525.00	177,525.00	177,525.00	177,525.00	
5C Capital									
110120 99210	.00	.00	20,000.00	.00	.00	.00	.00	.00	
110120 99320	.00	12,500.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
110120 99470	6,000.00	.00	5,000.00	.00	.00	.00	.00	.00	
110120 99500	3,000.00	23,000.00	5,000.00	5,000.00	5,000.00	2,500.00	2,500.00	2,500.00	
110120 99510	1,000.00	.00	800.00	.00	.00	.00	.00	.00	
TOTAL Capital	10,000.00	35,500.00	50,800.00	25,000.00	25,000.00	22,500.00	22,500.00	22,500.00	
TOTAL Administration	832,379.24	725,679.00	975,150.00	672,025.00	692,025.00	692,025.00	692,025.00	692,025.00	

Human Resources



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110130 Human Resources						
5A Personnel						
110130 51110	196,515.00	221,250.00	242,000.00	241,500.00	241,500.00	241,500.00
110130 51120	500.00	1,000.00	2,000.00	500.00	500.00	500.00
110130 51140	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
110130 51310	75.00	.00	250.00	250.00	250.00	250.00
110130 51320	2,400.00	2,900.00	3,300.00	3,300.00	3,300.00	3,300.00
110130 51330	5,600.00	6,300.00	6,500.00	6,500.00	6,500.00	6,500.00
110130 51340	434.00	500.00	500.00	500.00	500.00	500.00
110130 51350	280.00	300.00	300.00	300.00	300.00	300.00
110130 51360	650.00	900.00	900.00	900.00	900.00	900.00
110130 51400	1,250.00	1,100.00	1,200.00	1,200.00	1,200.00	1,200.00
110130 51410	15,100.00	18,850.00	21,000.00	21,000.00	21,000.00	21,000.00
110130 51420	33,000.00	25,500.00	27,000.00	27,000.00	27,000.00	27,000.00
110130 51430	33,800.00	39,480.00	47,000.00	47,000.00	47,000.00	47,000.00
110130 51440	2,250.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
110130 51450	400.00	300.00	350.00	350.00	350.00	350.00
110130 51460	9,500.00	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00
110130 51500	12,225.01	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110130 51910	300.00	300.00	300.00	300.00	300.00	300.00
110130 52820	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	328,979.01	371,080.00	405,000.00	403,000.00	403,000.00	403,000.00
5B Operating						
110130 52130	3,000.00	8,000.00	8,000.00	8,000.00	7,000.00	7,000.00
110130 52450	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110130 52560	26,200.00	5,000.00	5,000.00	5,000.00	20,000.00	20,000.00
110130 52620	11,500.00	12,000.00	12,000.00	12,000.00	5,000.00	5,000.00
110130 52660	2,500.00	3,500.00	4,500.00	3,500.00	3,000.00	3,000.00
110130 52830	-500.00	3,050.00	4,000.00	4,000.00	4,000.00	4,000.00
110130 52840	3,000.00	1,200.00	2,000.00	2,000.00	2,000.00	2,000.00
110130 53190	5,400.00	5,050.00	15,500.00	5,000.00	3,000.00	3,000.00
110130 53220	100.00	100.00	100.00	100.00	100.00	100.00
110130 53260	700.00	700.00	700.00	700.00	700.00	700.00
110130 53310	200.00	.00	.00	.00	.00	.00
110130 53460	21,000.00	24,577.00	26,000.00	21,000.00	26,000.00	26,000.00

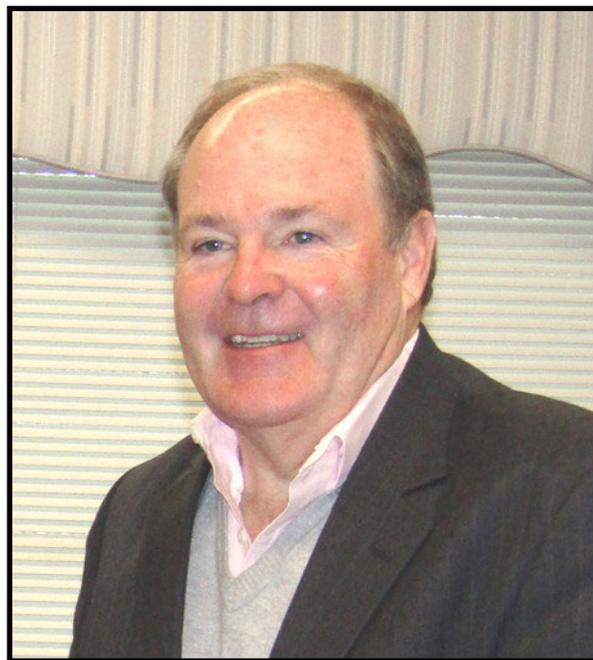
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

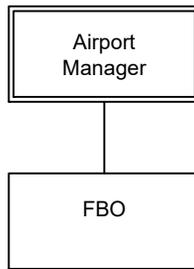
FOR PERIOD 99

General Fund	2021		2022		2023			2023	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	ADOPTED	
110130 55130	1,115.00	978.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	
110130 55140	1,300.00	214.96	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	
110130 55950	10,000.00	19,218.00	26,500.00	26,500.00	26,000.00	25,000.00	25,000.00	25,000.00	
110130 55990	500.00	.00	1,000.00	1,000.00	.00	.00	.00	.00	
TOTAL Operating	89,515.00	86,587.96	110,400.00	110,400.00	92,400.00	100,900.00	100,900.00	100,900.00	
5C Capital									
110130 99470	1,000.00	1,000.00	.00	.00	7,000.00	2,000.00	2,000.00	2,000.00	
110130 99500	2,000.00	3,000.00	.00	.00	3,000.00	1,000.00	1,000.00	1,000.00	
110130 99510	1,000.00	.00	.00	.00	.00	.00	.00	.00	
TOTAL Capital	4,000.00	4,000.00	.00	.00	10,000.00	3,000.00	3,000.00	3,000.00	
TOTAL Human Resources	422,494.01	461,667.96	515,400.00	515,400.00	505,400.00	506,900.00	506,900.00	506,900.00	

Cleveland Regional Jetport



Cleveland Regional Jetport



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110450 Regional Jetport						
5A Personnel						
110450 51110	87,100.00	98,030.00	94,000.00	93,500.00	93,500.00	93,500.00
110450 51140	7,500.00	7,500.00	7,500.00	5,000.00	5,000.00	5,000.00
110450 51310	.00	100.00	100.00	100.00	100.00	100.00
110450 51320	600.00	675.00	750.00	750.00	750.00	750.00
110450 51330	1,700.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
110450 51340	200.00	109.00	110.00	110.00	110.00	110.00
110450 51360	300.00	250.00	300.00	300.00	300.00	300.00
110450 51400	700.00	800.00	800.00	800.00	800.00	800.00
110450 51410	7,500.00	8,740.00	8,400.00	8,400.00	8,400.00	8,400.00
110450 51420	17,000.00	17,000.00	18,500.00	18,500.00	18,500.00	18,500.00
110450 51430	16,800.00	18,180.00	20,200.00	18,500.00	18,500.00	18,500.00
110450 51440	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110450 51450	200.00	200.00	200.00	200.00	200.00	200.00
110450 51490	250.00	254.00	300.00	300.00	300.00	300.00
110450 51910	250.00	150.00	250.00	250.00	250.00	250.00
110450 52820	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	145,500.00	159,188.00	158,610.00	153,910.00	153,910.00	153,910.00
5B Operating						
110450 52110	300.00	300.00	300.00	300.00	300.00	300.00
110450 52330	1,335.00	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00
110450 52370	2,600.00	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110450 52410	42,500.00	43,400.00	45,000.00	44,000.00	44,000.00	44,000.00
110450 52450	11,500.00	16,300.00	18,000.00	14,000.00	14,000.00	14,000.00
110450 52550	36,000.00	263,900.00	240,000.00	324,000.00	324,000.00	324,000.00
110450 52560	20,000.00	880.00	20,000.00	20,000.00	20,000.00	20,000.00
110450 52660	25,000.00	33,464.00	25,000.00	20,000.00	20,000.00	20,000.00
110450 52830	1,500.00	50.00	1,500.00	1,500.00	1,000.00	1,000.00
110450 52880	135.00	.00	135.00	500.00	500.00	500.00
110450 52900	330.00	400.00	450.00	450.00	450.00	450.00
110450 53190	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110450 53210	500.00	513.00	500.00	500.00	500.00	500.00
110450 53260	350.00	350.00	350.00	350.00	350.00	350.00
110450 53310	1,000.00	5,000.00	5,250.00	5,250.00	5,250.00	5,250.00
TOTAL Operating	145,500.00	159,188.00	158,610.00	153,910.00	153,910.00	153,910.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

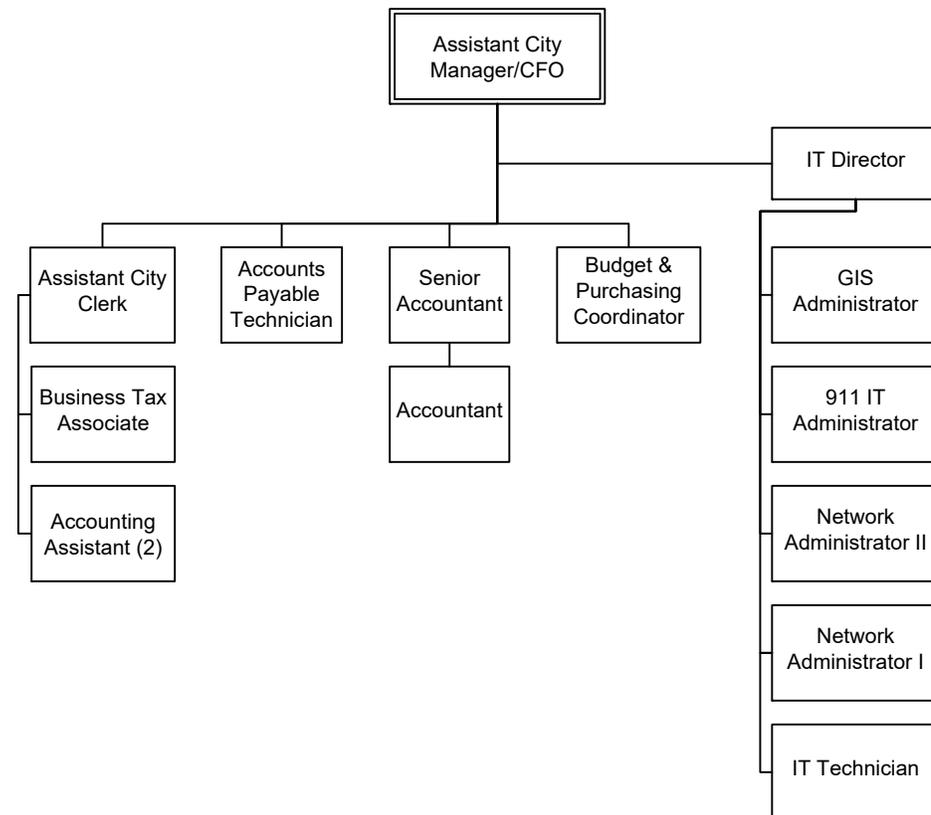
FOR PERIOD 99

General Fund	2021		2022		2023			2023	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED		
110450 53320 Repair	10,000.00	9,450.00	10,000.00	10,000.00	7,500.00	7,500.00	7,500.00	7,500.00	
110450 53330 Avgas	.00	1,109,000.00	718,200.00	718,200.00	718,200.00	718,200.00	718,200.00	718,200.00	
110450 55110 Ins-Bld	13,500.00	16,960.00	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00	
110450 55120 Ins-Veh	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	
110450 55130 Ins-GenLia	1,400.00	.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	
110450 55140 Ins-WC	2,400.00	1,581.64	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
110450 55990 Misc	500.00	.00	500.00	500.00	.00	.00	.00	.00	
TOTAL Operating	172,150.00	1,506,348.64	1,112,950.00	1,183,950.00	1,182,950.00	1,182,950.00	1,182,950.00	1,182,950.00	
5C Capital									
110450 99470 Equip	1,700.00	5,620.00	.00	.00	.00	.00	.00	.00	
110450 99500 Hardware	1,500.00	3,000.00	7,500.00	7,500.00	5,000.00	2,500.00	2,500.00	2,500.00	
110450 99510 Software	200.00	200.00	.00	.00	.00	.00	.00	.00	
TOTAL Capital	3,400.00	8,820.00	7,500.00	7,500.00	5,000.00	2,500.00	2,500.00	2,500.00	
TOTAL Regional Jetport	321,050.00	1,674,356.64	1,279,060.00	1,342,860.00	1,339,360.00	1,339,360.00	1,339,360.00	1,339,360.00	

Finance Department



Finance Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110140 Finance						
5A Personnel						
110140 51110	482,200.00	506,336.00	516,600.00	516,600.00	516,600.00	516,600.00
110140 51120	18,000.00	20,000.00	20,700.00	20,000.00	20,000.00	20,000.00
110140 51140	2,000.00	.00	.00	.00	.00	.00
110140 51310	350.00	275.00	.00	.00	.00	.00
110140 51320	6,700.00	7,844.00	7,200.00	7,200.00	7,200.00	7,200.00
110140 51330	8,300.00	8,600.00	8,900.00	8,600.00	8,600.00	8,600.00
110140 51340	1,100.00	975.00	1,000.00	1,000.00	1,000.00	1,000.00
110140 51360	1,800.00	2,060.00	1,800.00	1,800.00	1,800.00	1,800.00
110140 51400	4,600.00	5,700.00	5,100.00	5,100.00	5,100.00	5,100.00
110140 51410	39,700.00	40,780.00	42,400.00	42,400.00	42,400.00	42,400.00
110140 51420	88,000.00	106,800.00	109,000.00	109,000.00	109,000.00	109,000.00
110140 51430	84,000.00	91,500.00	95,100.00	95,100.00	95,100.00	95,100.00
110140 51440	6,100.00	6,200.00	5,700.00	5,700.00	5,700.00	5,700.00
110140 51450	1,400.00	1,500.00	1,100.00	1,100.00	1,100.00	1,100.00
110140 51910	420.00	600.00	600.00	300.00	300.00	300.00
110140 51930	180.00	90.00	.00	.00	.00	.00
110140 52820	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	749,050.00	803,460.00	819,400.00	818,100.00	818,100.00	818,100.00
5B Operating						
110140 52110	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110140 52160	200.00	200.00	200.00	100.00	100.00	100.00
110140 52330	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110140 52370	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
110140 52410	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110140 52450	9,485.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
110140 52520	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00
110140 52530	46,000.00	49,000.00	49,000.00	49,000.00	49,000.00	49,000.00
110140 52540	53,700.00	55,000.00	59,000.00	57,000.00	57,000.00	57,000.00
110140 52560	10,000.00	20,000.00	20,000.00	15,000.00	15,000.00	15,000.00
110140 52610	500.00	500.00	500.00	300.00	300.00	300.00
110140 52660	12,100.00	9,900.00	10,000.00	10,000.00	10,000.00	10,000.00
110140 52830	6,600.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110140 52880	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

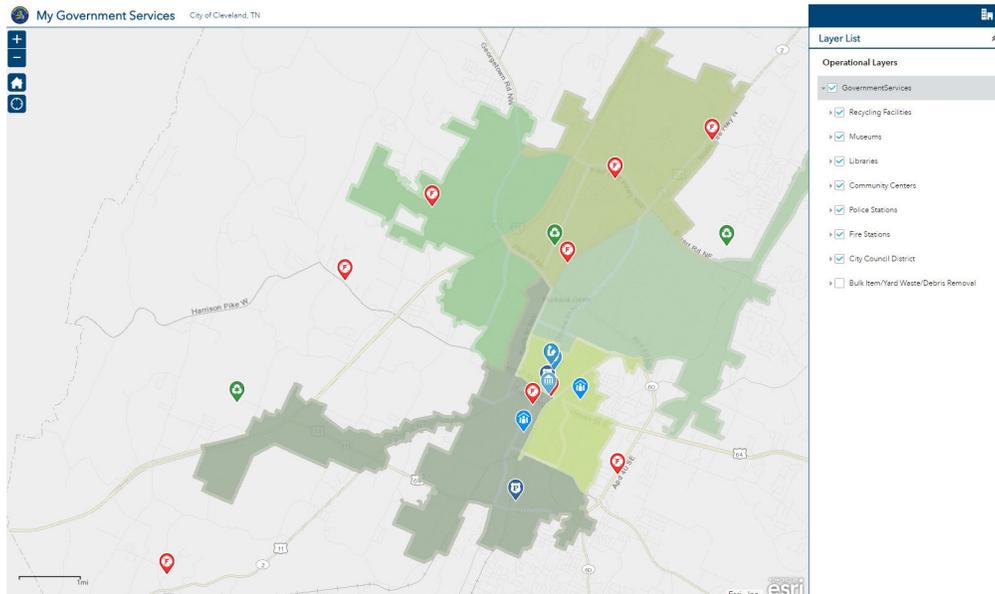
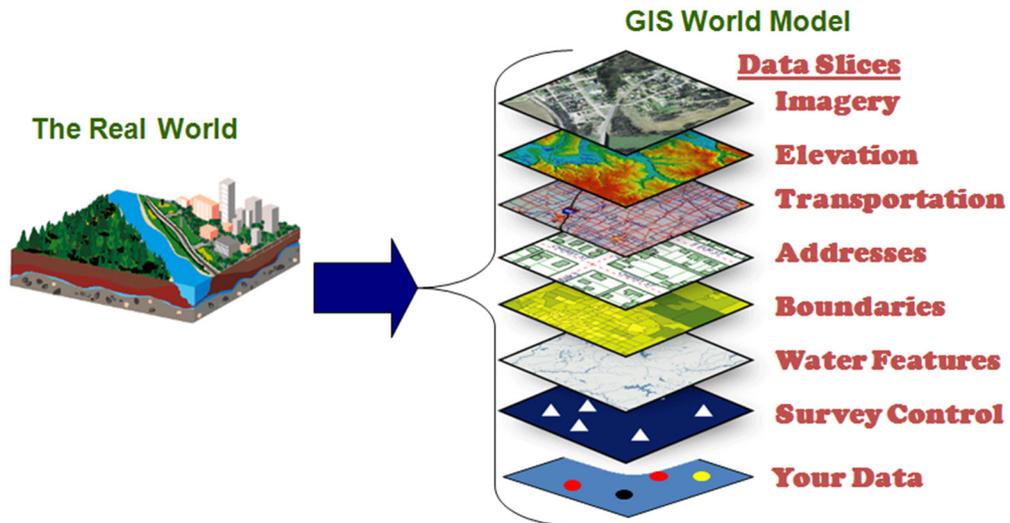
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

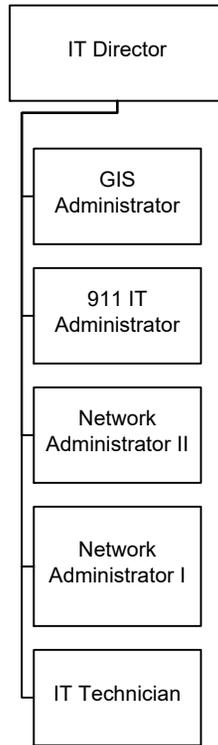
FOR PERIOD 99

General Fund	2021		2022		2023			2023	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED		
110140 52900 Card Fees	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	
110140 53190 Office	35,500.00	35,500.00	35,500.00	35,500.00	35,000.00	35,000.00	35,000.00	35,000.00	
110140 53220 OSHA Supply	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
110140 53260 Uniform	1,400.00	1,400.00	1,400.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	
110140 53310 Gas	600.00	300.00	300.00	500.00	300.00	300.00	300.00	300.00	
110140 55110 Ins-Bld	715.00	800.00	800.00	900.00	900.00	900.00	900.00	900.00	
110140 55120 Ins-Veh	285.00	239.00	239.00	300.00	300.00	300.00	300.00	300.00	
110140 55130 Ins-GenLia	3,543.00	2,919.00	2,919.00	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00	
110140 55140 Ins-WC	800.00	365.24	365.24	400.00	400.00	400.00	400.00	400.00	
110140 55150 Ins-ProLia	34,172.00	33,623.00	33,623.00	34,700.00	34,700.00	34,700.00	34,700.00	34,700.00	
110140 55190 Ins-Bonds	300.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	
110140 55990 Misc	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	
110140 56000 Bad Debt	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	
TOTAL Operating	436,000.00	447,546.24	447,546.24	453,600.00	445,100.00	444,600.00	444,600.00	444,600.00	
5C Capital									
110140 99470 Equip	2,900.00	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
110140 99500 Hardware	10,100.00	7,000.00	7,000.00	8,000.00	7,500.00	6,000.00	6,000.00	6,000.00	
110140 99510 Software	.00	98,400.00	98,400.00	145,200.00	145,200.00	145,200.00	145,200.00	145,200.00	
TOTAL Capital	13,000.00	110,400.00	110,400.00	158,200.00	156,700.00	155,200.00	155,200.00	155,200.00	
TOTAL Finance	1,198,030.00	1,361,406.24	1,361,406.24	1,431,200.00	1,419,900.00	1,417,900.00	1,417,900.00	1,417,900.00	

Information Technology



Information Technology



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110150 Information Technology						
5A Personnel						
110150 51110	346,900.00	355,100.00	381,762.11	381,762.11	381,762.11	381,762.11
110150 51120	21,700.00	16,000.00	28,925.00	20,000.00	20,000.00	20,000.00
110150 51140	10,400.00	10,400.00	24,960.00	10,400.00	10,400.00	10,400.00
110150 51310	100.00	200.00	.00	.00	.00	.00
110150 51320	4,200.00	4,800.00	5,100.00	5,100.00	5,100.00	5,100.00
110150 51330	11,000.00	11,000.00	14,683.17	11,000.00	11,000.00	11,000.00
110150 51340	550.00	600.00	550.00	550.00	550.00	550.00
110150 51360	1,200.00	1,200.00	1,500.00	1,200.00	1,200.00	1,200.00
110150 51400	2,800.00	2,900.00	2,935.00	2,900.00	2,900.00	2,900.00
110150 51410	30,800.00	29,920.00	32,973.00	32,600.00	32,600.00	32,600.00
110150 51420	66,000.00	67,200.00	77,325.00	77,000.00	77,000.00	77,000.00
110150 51430	67,300.00	67,000.00	74,050.00	73,500.00	73,500.00	73,500.00
110150 51440	4,600.00	4,600.00	42,000.00	4,200.00	4,200.00	4,200.00
110150 51450	800.00	1,200.00	1,200.00	500.00	500.00	500.00
110150 51910	16.00	1,200.00	1,200.00	500.00	500.00	500.00
110150 52820	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	572,566.00	577,120.00	692,770.28	625,612.11	625,612.11	625,612.11
5B Operating						
110150 52160	300.00	300.00	300.00	300.00	300.00	300.00
110150 52330	1,000.00	1,000.00	1,000.00	500.00	500.00	500.00
110150 52450	10,984.00	8,000.00	8,000.00	10,000.00	10,000.00	10,000.00
110150 52580	69,000.00	62,530.00	79,880.00	71,600.00	70,000.00	70,000.00
110150 52610	200.00	500.00	500.00	500.00	500.00	500.00
110150 52830	-3,000.00	4,000.00	6,000.00	4,000.00	3,000.00	3,000.00
110150 52880	.00	500.00	500.00	.00	.00	.00
110150 53190	2,000.00	500.00	250.00	300.00	300.00	300.00
110150 53260	1,750.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
110150 53310	300.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110150 55120	429.00	441.00	3,950.00	500.00	500.00	500.00
110150 55130	2,871.00	2,743.00	525.00	3,000.00	3,000.00	3,000.00
110150 55140	350.00	3,534.79	525.00	3,500.00	3,500.00	3,500.00
110150 55990	500.00	500.00	525.00	.00	.00	.00
TOTAL Operating	86,684.00	87,348.79	104,755.00	97,500.00	94,400.00	94,400.00
5C Capital						
110150 99500	26,750.00	10,000.00	57,500.00	40,000.00	20,000.00	20,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

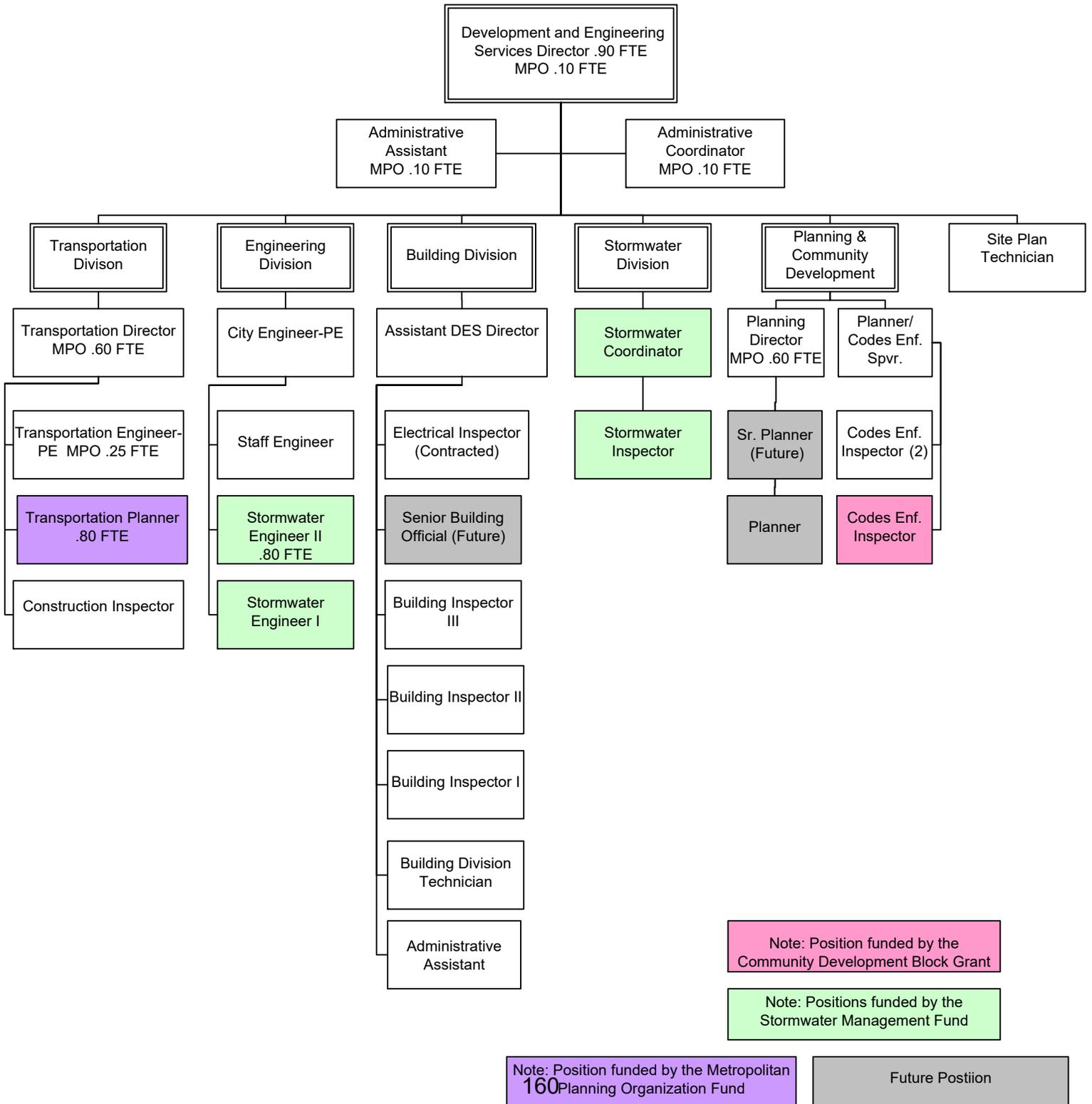
FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110150 99510 Software	235,000.00	284,000.00	307,250.00	308,000.00	308,000.00	308,000.00
TOTAL Capital	261,750.00	294,000.00	364,750.00	348,000.00	328,000.00	328,000.00
TOTAL Information Technology	921,000.00	958,468.79	1,162,275.28	1,071,112.11	1,048,012.11	1,048,012.11

Development and Engineering Services



Development and Engineering Services



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
5A Dev & Eng						
5A Personnel						
110200	868,600.00	948,100.00	1,052,700.00	1,052,700.00	1,052,700.00	1,052,700.00
110200	51110 Salaries	868,600.00	948,100.00	1,052,700.00	1,052,700.00	1,052,700.00
110200	51120 Overtime	500.00	500.00	500.00	500.00	500.00
110200	51310 Svc Award	900.00	425.00	500.00	500.00	500.00
110200	51320 Longevity	14,400.00	16,050.00	15,900.00	15,900.00	15,900.00
110200	51330 Sold Vac	18,000.00	20,000.00	31,900.00	20,000.00	20,000.00
110200	51340 Christmas	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
110200	51350 College	700.00	700.00	700.00	700.00	700.00
110200	51360 Sick Pay	4,000.00	2,525.00	4,900.00	4,900.00	4,900.00
110200	51400 Dental	13,100.00	13,700.00	16,100.00	16,100.00	16,100.00
110200	51410 SS	70,000.00	74,600.00	84,800.00	84,800.00	84,800.00
110200	51420 Health	235,000.00	251,300.00	323,300.00	323,300.00	323,300.00
110200	51430 Retirement	164,900.00	170,550.00	190,400.00	190,400.00	190,400.00
110200	51440 Life	12,000.00	12,500.00	13,900.00	13,900.00	13,900.00
110200	51450 Vision	3,100.00	3,400.00	2,600.00	2,600.00	2,600.00
110200	51470 Unemplmnt	100.00	.00	.00	.00	.00
110200	51480 Ed Reimb	.00	2,500.00	19,300.00	5,000.00	5,000.00
110200	51490 WC Claims	.00	1,000.00	1,000.00	1,000.00	1,000.00
110200	51910 Laundry	2,700.00	2,800.00	2,800.00	2,000.00	2,000.00
110200	52820 Car Allow	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	1,414,000.00	1,526,650.00	1,767,300.00	1,740,300.00	1,740,300.00	1,740,300.00
5B Operating						
110200	52110 Postage	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110200	52160 GPS	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110200	52230 Public Ed	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110200	52330 Sub Member	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110200	52370 Advert	1,500.00	8,000.00	3,000.00	3,000.00	3,000.00
110200	52410 Utilities	17,000.00	17,000.00	17,600.00	17,600.00	17,600.00
110200	52450 Telephone	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
110200	52560 ProfSer	3,000.00	10,500.00	23,400.00	15,000.00	15,000.00
110200	52570 PermiTROW	200.00	2,000.00	3,000.00	3,000.00	3,000.00
110200	52610 Veh Maint	6,000.00	5,000.00	6,000.00	4,000.00	4,000.00
110200	52620 Equ Maint	7,000.00	7,000.00	7,000.00	4,000.00	4,000.00
110200	52660 Bid Maint	19,800.00	19,800.00	19,800.00	10,000.00	10,000.00

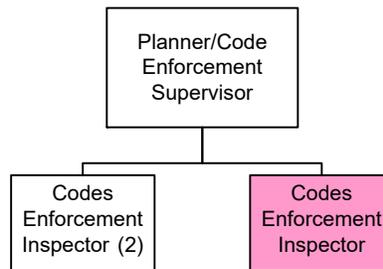
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110200	800.00	4,000.00	5,000.00	5,000.00	4,000.00	4,000.00
110200	5,300.00	7,000.00	9,000.00	5,500.00	4,000.00	4,000.00
110200	13,000.00	14,200.00	12,700.00	12,700.00	12,700.00	12,700.00
110200	200.00	28,800.00	30,000.00	30,000.00	25,000.00	25,000.00
110200	17,200.00	13,000.00	13,000.00	13,000.00	10,000.00	10,000.00
110200	2,000.00	3,000.00	3,000.00	3,000.00	2,000.00	2,000.00
110200	300.00	300.00	300.00	300.00	300.00	300.00
110200	5,000.00	5,500.00	5,500.00	5,500.00	8,000.00	8,000.00
110200	5,000.00	5,000.00	5,300.00	5,300.00	5,300.00	5,300.00
110200	2,100.00	3,800.00	4,000.00	4,000.00	4,000.00	4,000.00
110200	3,200.00	2,686.00	2,800.00	2,800.00	2,800.00	2,800.00
110200	4,500.00	3,811.00	4,300.00	4,300.00	4,300.00	4,300.00
110200	6,400.00	1,141.86	6,000.00	6,000.00	6,000.00	6,000.00
110200	.00	100.00	200.00	200.00	200.00	200.00
110200	600.00	1,400.00	500.00	.00	.00	.00
TOTAL Operating	152,800.00	194,738.86	213,100.00	200,700.00	176,900.00	176,900.00
5C Capital						
110200	55,300.00	.00	29,000.00	.00	.00	.00
110200	.00	1,400.00	.00	.00	.00	.00
110200	.00	1,800.00	8,000.00	8,000.00	4,000.00	4,000.00
110200	5,000.00	4,200.00	12,000.00	7,500.00	3,000.00	3,000.00
110200	22,000.00	49,000.00	51,000.00	51,000.00	51,000.00	51,000.00
TOTAL Capital	82,300.00	56,400.00	100,000.00	66,500.00	58,000.00	58,000.00
TOTAL Dev & Eng	1,649,100.00	1,777,788.86	2,080,400.00	2,007,500.00	1,975,200.00	1,975,200.00

Codes Enforcement Division



Note: Position funded by the
Community Development Block Grant

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110124 Code Enforcement						
5A Personnel						
110124 51110 Salaries	141,400.00	155,500.00	151,500.00	151,500.00	151,500.00	151,500.00
110124 51120 Overtime	1,000.00	50.00	1,000.00	1,000.00	1,000.00	1,000.00
110124 51310 Svc Award	300.00	.00	.00	.00	.00	.00
110124 51320 Longevity	3,400.00	3,600.00	3,900.00	3,900.00	3,900.00	3,900.00
110124 51330 Sold Vac	1,600.00	-1,050.00	7,400.00	2,500.00	2,500.00	2,500.00
110124 51340 Christmas	400.00	400.00	400.00	400.00	400.00	400.00
110124 51360 Stick Pay	600.00	200.00	900.00	900.00	900.00	900.00
110124 51400 Dental	1,500.00	1,350.00	200.00	1,400.00	1,400.00	1,400.00
110124 51410 SS	11,500.00	12,100.00	12,500.00	12,500.00	12,500.00	12,500.00
110124 51420 Health	32,500.00	30,450.00	4,200.00	38,600.00	38,600.00	38,600.00
110124 51430 Retirement	25,600.00	28,530.00	27,900.00	28,300.00	28,300.00	28,300.00
110124 51440 Life	2,200.00	2,200.00	1,000.00	1,000.00	1,000.00	1,000.00
110124 51450 Vision	400.00	400.00	100.00	300.00	300.00	300.00
110124 51910 Laundry	1,000.00	850.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Personnel	223,400.00	234,580.00	212,000.00	242,800.00	242,800.00	242,800.00
5B Operating						
110124 52110 Postage	1,000.00	450.00	1,000.00	1,000.00	1,000.00	1,000.00
110124 52160 GPS	1,200.00	600.00	600.00	600.00	600.00	600.00
110124 52370 Advert	1,000.00	.00	1,000.00	500.00	500.00	500.00
110124 52450 Telephone	4,800.00	5,954.00	4,500.00	4,500.00	4,500.00	4,500.00
110124 52610 Veh Maint	3,000.00	5,013.00	5,400.00	3,000.00	1,000.00	1,000.00
110124 52620 Equ Maint	500.00	500.00	500.00	500.00	500.00	500.00
110124 52830 ProfDev	200.00	400.00	2,500.00	2,400.00	2,000.00	2,000.00
110124 53190 Office	3,100.00	1,700.00	2,000.00	2,000.00	1,000.00	1,000.00
110124 53260 Uniform	1,600.00	2,875.00	1,500.00	1,500.00	2,000.00	2,000.00
110124 53310 Gas	2,000.00	2,000.00	2,100.00	2,100.00	2,100.00	2,100.00
110124 55120 Ins-Veh	700.00	660.00	800.00	700.00	700.00	700.00
110124 55140 Ins-WC	6,610.00	3,403.77	3,600.00	3,600.00	3,600.00	3,600.00
110124 55990 Misc	290.00	.00	500.00	.00	.00	.00
TOTAL Operating	26,000.00	23,555.77	26,000.00	22,400.00	19,500.00	19,500.00
5C Capital						
110124 99340 Furn	.00	1,343.00	2,800.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

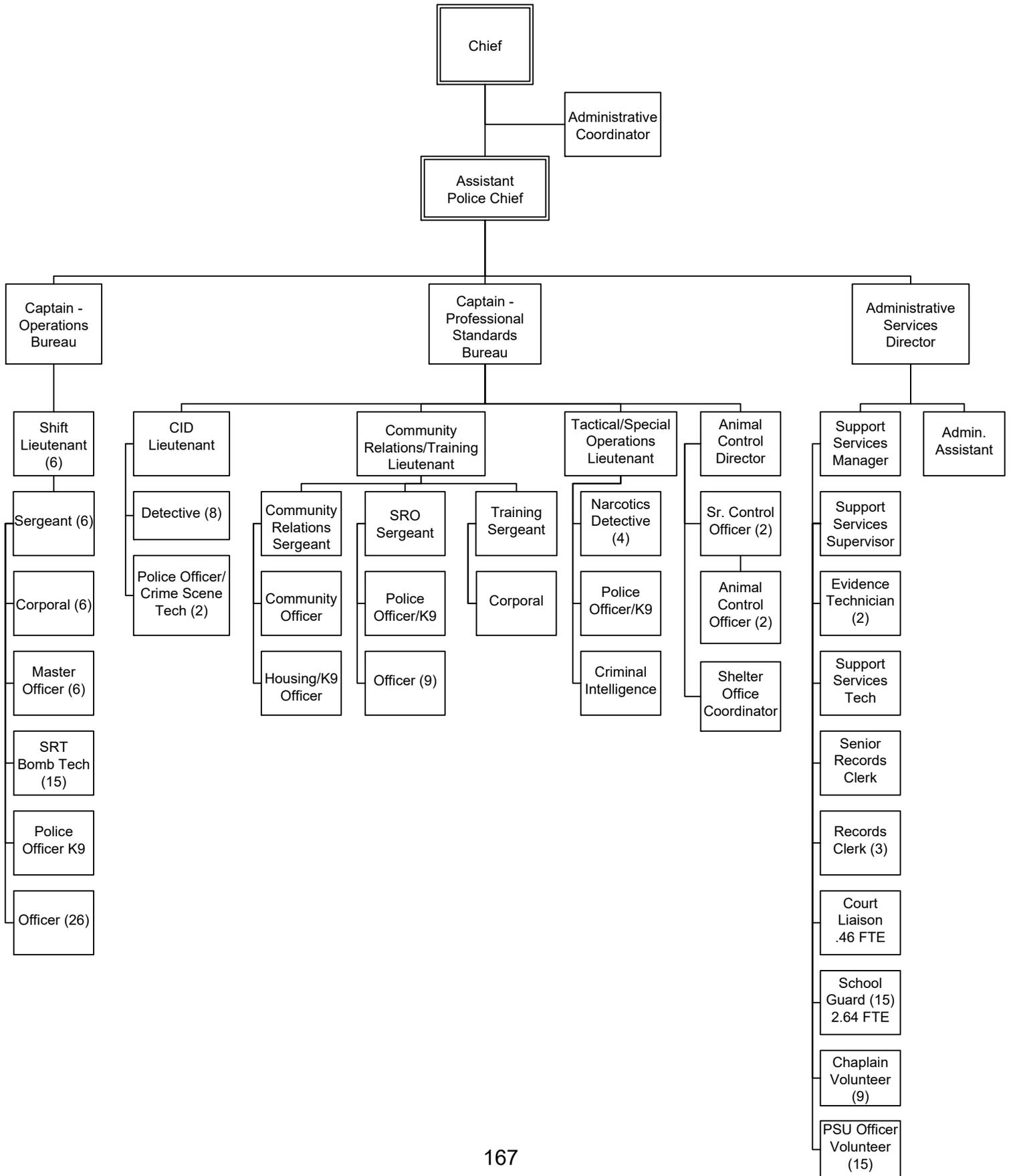
FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110124 99470 Equip	.00	.00	.00	1,400.00	500.00	500.00
110124 99500 Hardware	1,200.00	1,728.00	3,000.00	2,000.00	1,000.00	1,000.00
110124 99510 Software	8,600.00	.00	.00	.00	.00	.00
TOTAL Capital	9,800.00	3,071.00	5,800.00	3,400.00	1,500.00	1,500.00
TOTAL Code Enforcement	259,200.00	261,206.77	243,800.00	268,600.00	263,800.00	263,800.00

Cleveland Police Department



Police Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110300	Police						
5A	Personnel						
110300	51110 Salaries	5,872,000.00	6,092,620.00	6,209,000.00	6,209,000.00	6,209,000.00	6,209,000.00
110300	51120 Overtime	322,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
110300	51140 Parttime	62,600.00	123,900.00	127,300.00	127,300.00	127,300.00	127,300.00
110300	51190 Supp Pay	1,800.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110300	51210 In Svc	78,900.00	75,200.00	84,000.00	84,000.00	84,000.00	84,000.00
110300	51220 Extrabudy	150,000.00	76,560.00	.00	.00	.00	.00
110300	51310 Svc Award	2,175.00	2,600.00	2,800.00	2,800.00	2,800.00	2,800.00
110300	51320 Longevity	79,850.00	83,900.00	90,825.00	90,850.00	90,850.00	90,850.00
110300	51330 Sold Vac	77,750.00	83,075.00	85,000.00	85,000.00	85,000.00	85,000.00
110300	51340 Christmas	14,500.00	14,100.00	14,300.00	14,300.00	14,300.00	14,300.00
110300	51350 College	1,030.00	1,030.00	1,030.00	1,030.00	1,030.00	1,030.00
110300	51360 Sick Pay	28,325.00	26,775.00	28,000.00	28,000.00	28,000.00	28,000.00
110300	51400 Dental	71,125.00	73,000.00	64,000.00	64,000.00	64,000.00	64,000.00
110300	51410 SS	480,000.00	518,220.00	530,500.00	530,500.00	530,500.00	530,500.00
110300	51420 Health	1,500,000.00	1,618,800.00	1,803,000.00	1,803,000.00	1,803,000.00	1,803,000.00
110300	51430 Retirement	1,313,100.00	1,357,150.00	1,369,000.00	1,369,000.00	1,369,000.00	1,369,000.00
110300	51440 Life	68,400.00	63,000.00	77,600.00	77,600.00	77,600.00	77,600.00
110300	51450 Vision	17,000.00	17,900.00	14,500.00	14,500.00	14,500.00	14,500.00
110300	51470 Unemplmnt	4,000.00	500.00	500.00	500.00	500.00	500.00
110300	51480 Ed Reimb	16,700.00	12,950.00	9,552.00	9,560.00	9,560.00	9,560.00
110300	51490 WC Claims	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110300	51910 Laundry	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110300	51920 Physicals	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110300	51930 Pre Emp	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL Personnel		10,203,755.00	10,585,580.00	10,854,107.00	10,854,140.00	10,854,140.00	10,854,140.00
5B	Operating						
110300	52110 Postage	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110300	52160 GPS	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110300	52180 Radios	27,400.00	2,890.00	7,500.00	7,500.00	7,500.00	7,500.00
110300	52230 Public Ed	5,000.00	3,500.00	5,000.00	5,000.00	5,000.00	5,000.00
110300	52330 Sub Member	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110300	52350 Accredit	7,000.00	8,100.00	9,000.00	9,000.00	9,000.00	9,000.00
110300	52360 Investigat	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021		2022		2023		2023		2023	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED			
110300 52370	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
110300 52410	75,000.00	71,400.00	71,400.00	73,100.00	73,100.00	73,100.00	73,100.00	73,100.00	73,100.00	73,100.00
110300 52450	127,100.00	124,000.00	124,000.00	130,100.00	130,100.00	130,100.00	130,100.00	130,100.00	130,100.00	130,100.00
110300 52550		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300 52610	160,181.67	145,000.00	145,000.00	155,000.00	155,000.00	155,000.00	155,000.00	155,000.00	155,000.00	155,000.00
110300 52620	300.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300 52650	23,400.00									
110300 52660	80,600.00	65,000.00	65,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
110300 52830	89,200.00	65,000.00	65,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
110300 52840	6,400.00	7,700.00	7,700.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110300 52880	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110300 53160	33,000.00	26,000.00	26,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110300 53170	6,000.00	7,000.00	7,000.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
110300 53180	7,500.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110300 53190	33,500.00	36,000.00	36,000.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
110300 53210	26,393.00	36,892.00	36,892.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110300 53220	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300 53260	63,500.00	66,500.00	66,500.00	68,500.00	68,500.00	68,500.00	68,500.00	68,500.00	68,500.00	68,500.00
110300 53270	13,000.00	42,560.00	42,560.00	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00
110300 53310	174,570.00	241,000.00	241,000.00	194,500.00	194,500.00	194,500.00	194,500.00	194,500.00	194,500.00	194,500.00
110300 53400	13,449.00	7,879.00	7,879.00							
110300 53960	8,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110300 53970	2,500.00	2,360.00	2,360.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110300 55110	16,000.00	18,972.00	18,972.00	19,600.00	19,600.00	19,600.00	19,600.00	19,600.00	19,600.00	19,600.00
110300 55120	104,170.00	108,122.00	108,122.00	111,800.00	111,800.00	111,800.00	111,800.00	111,800.00	111,800.00	111,800.00
110300 55130	76,405.00	86,776.00	86,776.00	89,700.00	89,700.00	89,700.00	89,700.00	89,700.00	89,700.00	89,700.00
110300 55140	218,000.00	219,773.34	219,773.34	226,600.00	226,600.00	226,600.00	226,600.00	226,600.00	226,600.00	226,600.00
110300 55190	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
110300 55990	500.00									
TOTAL Operating	1,428,268.67	1,446,124.34	1,446,124.34	1,424,100.00	1,423,900.00	1,423,900.00	1,423,900.00	1,423,900.00	1,423,900.00	1,423,900.00
5C Capital										
110300 99470	144,455.00	396,525.00	396,525.00	172,000.00	172,000.00	172,000.00	172,000.00	172,000.00	172,000.00	172,000.00
110300 99500	46,500.00	42,500.00	42,500.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
110300 99510	92,350.00	85,870.00	85,870.00	168,005.00	168,005.00	168,005.00	168,005.00	168,005.00	168,005.00	168,005.00
TOTAL Capital	283,305.00	524,895.00	524,895.00	370,005.00	370,005.00	370,005.00	370,005.00	370,005.00	370,005.00	370,005.00
TOTAL Police	11,915,328.67	12,556,599.34	12,556,599.34	12,648,212.00	12,648,040.00	12,648,040.00	12,648,040.00	12,648,040.00	12,648,040.00	12,648,040.00

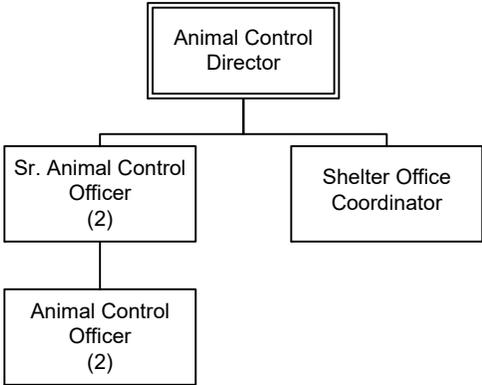
Animal Control



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



Animal Control



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110341	258,175.00	275,650.00	285,100.00	285,100.00	285,100.00	285,100.00
110341	16,300.00	16,300.00	16,900.00	16,000.00	15,000.00	15,000.00
110341	400.00	75.00	475.00	475.00	475.00	475.00
110341	6,425.00	3,975.00	4,875.00	4,875.00	4,875.00	4,875.00
110341	4,225.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
110341	760.00	650.00	660.00	660.00	660.00	660.00
110341	1,000.00	1,550.00	1,625.00	1,625.00	1,625.00	1,625.00
110341	3,300.00	4,200.00	3,600.00	3,600.00	3,600.00	3,600.00
110341	22,500.00	21,540.00	24,100.00	24,100.00	24,100.00	24,100.00
110341	56,800.00	77,000.00	73,400.00	73,400.00	73,400.00	73,400.00
110341	50,000.00	43,540.00	47,000.00	47,000.00	47,000.00	47,000.00
110341	3,700.00	3,200.00	3,600.00	3,600.00	3,600.00	3,600.00
110341	725.00	1,000.00	700.00	700.00	700.00	700.00
110341	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00
110341	2,000.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00
110341	1,150.00	1,150.00	1,150.00	500.00	500.00	500.00
TOTAL Personnel	428,960.00	457,830.00	471,185.00	468,135.00	467,135.00	467,135.00
110341	200.00	200.00	200.00	200.00	200.00	200.00
110341	1,900.00	1,900.00	1,900.00	1,000.00	1,000.00	1,000.00
110341	500.00	500.00	500.00	500.00	500.00	500.00
110341	750.00	750.00	750.00	750.00	750.00	750.00
110341	300.00	300.00	300.00	300.00	300.00	300.00
110341	9,500.00	9,700.00	10,000.00	10,000.00	10,000.00	10,000.00
110341	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110341	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110341	19,900.00	13,000.00	30,000.00	30,000.00	30,000.00	30,000.00
110341	5,000.00	7,000.00	7,500.00	6,000.00	5,000.00	5,000.00
110341	30,600.00	17,000.00	19,000.00	17,000.00	15,000.00	15,000.00
110341	1,500.00	1,500.00	2,000.00	1,500.00	1,500.00	1,500.00
110341	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341	800.00	800.00	800.00	800.00	800.00	800.00
110341	4,050.00	4,050.00	4,500.00	4,000.00	3,000.00	3,000.00
TOTAL Operating	46,715.00	46,715.00	46,715.00	46,715.00	46,715.00	46,715.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

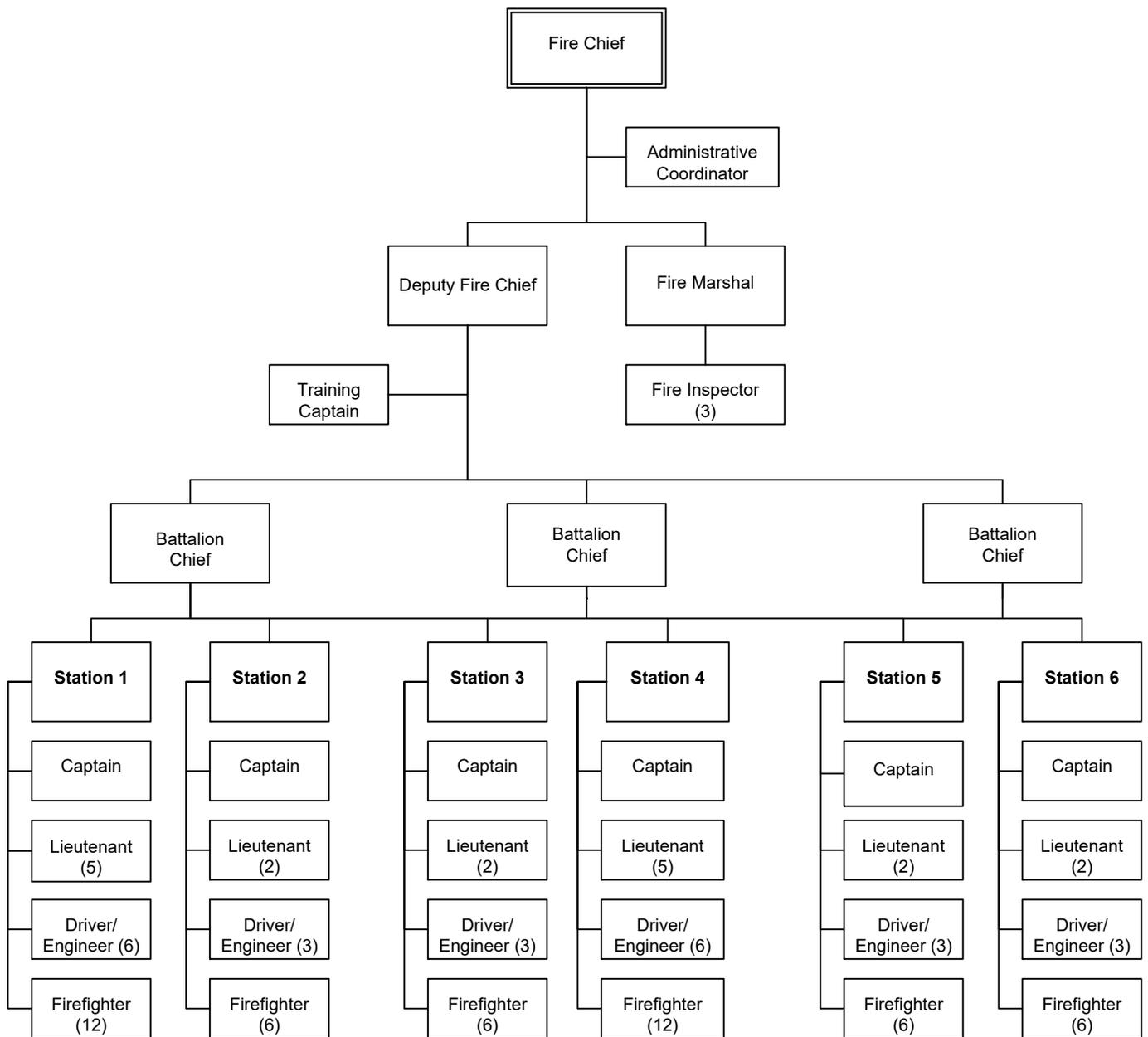
FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110341 53220	600.00	500.00	500.00	500.00	500.00	500.00
110341 53260	3,500.00	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00
110341 53270	250.00	250.00	250.00	250.00	250.00	250.00
110341 53310	7,200.00	7,200.00	7,600.00	7,600.00	7,600.00	7,600.00
110341 53950	8,931.00	7,267.00	5,800.00	5,800.00	5,800.00	5,800.00
110341 53970	500.00	500.00	500.00	500.00	500.00	500.00
110341 55110	800.00	800.00	825.00	800.00	800.00	800.00
110341 55120	1,600.00	1,596.00	1,650.00	1,650.00	1,650.00	1,650.00
110341 55130	2,700.00	1,281.00	1,400.00	1,400.00	1,400.00	1,400.00
110341 55140	6,400.00	3,243.38	3,600.00	3,400.00	3,400.00	3,400.00
110341 55990	500.00	.00	.00	.00	.00	.00
TOTAL Operating	162,981.00	137,837.38	158,075.00	151,450.00	147,450.00	147,450.00
5C Capital						
110341 99470	1,500.00	2,000.00	2,000.00	1,500.00	1,000.00	1,000.00
110341 99500	3,500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Capital	5,000.00	3,000.00	3,000.00	2,500.00	2,000.00	2,000.00
TOTAL Annual Control	596,941.00	598,667.38	632,260.00	622,085.00	616,585.00	616,585.00

Cleveland Fire Department



Cleveland Fire Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110350 Fire						
5A Personnel						
110350	5,715,600.00	5,867,460.00	5,985,651.00	5,985,660.00	5,985,660.00	5,985,660.00
110350	299,400.00	287,500.00	267,030.00	258,000.00	150,000.00	150,000.00
110350		140.00	4,140.00	4,140.00	4,140.00	4,140.00
110350	77,400.00	81,700.00	84,700.00	84,700.00	84,700.00	84,700.00
110350	82,400.00	76,800.00	84,800.00	84,800.00	84,800.00	84,800.00
110350	2,200.00	3,560.00	4,400.00	4,400.00	3,000.00	3,000.00
110350	89,720.00	80,150.00	90,000.00	90,000.00	90,000.00	90,000.00
110350	60,180.00	45,000.00	65,000.00	40,000.00	40,000.00	40,000.00
110350	11,700.00	10,600.00	11,770.00	11,770.00	11,770.00	11,770.00
110350	200.00	200.00	200.00	200.00	200.00	200.00
110350	25,200.00	25,200.00	32,100.00	27,000.00	27,000.00	27,000.00
110350	80,200.00	81,500.00	86,390.00	86,390.00	86,390.00	86,390.00
110350	494,900.00	498,570.00	498,570.00	498,570.00	498,570.00	498,570.00
110350	1,425,500.00	1,539,540.00	1,745,668.00	1,745,670.00	1,745,670.00	1,745,670.00
110350	1,323,800.00	1,429,920.00	1,515,715.00	1,515,720.00	1,515,720.00	1,515,720.00
110350	74,600.00	74,600.00	78,330.00	78,330.00	78,330.00	78,330.00
110350	17,600.00	18,000.00	19,080.00	19,080.00	19,080.00	19,080.00
110350	16,844.00	14,400.00	28,650.00	28,650.00	28,650.00	28,650.00
110350	7,300.00	7,800.00	7,800.00	7,800.00	7,800.00	7,800.00
110350	24,900.00	27,000.00	29,700.00	27,000.00	27,000.00	27,000.00
110350	46,951.00	50,000.00	53,500.00	50,000.00	50,000.00	50,000.00
110350	38,800.00	35,350.00	38,800.00	38,800.00	35,000.00	35,000.00
TOTAL Personnel	9,915,395.00	10,254,990.00	10,731,994.00	10,686,680.00	10,573,480.00	10,573,480.00
5B Operating						
110350	500.00	500.00	500.00	500.00	500.00	500.00
110350	19,600.00	7,000.00	82,000.00	5,000.00	5,000.00	5,000.00
110350		2,200.00	4,200.00	4,200.00	4,000.00	4,000.00
110350	4,200.00	2,200.00	6,000.00	6,000.00	4,000.00	4,000.00
110350	3,600.00	4,000.00	4,500.00	4,500.00	4,500.00	4,500.00
110350	600.00	600.00	600.00	600.00	600.00	600.00
110350	121,300.00	123,800.00	128,503.00	128,500.00	128,500.00	128,500.00
110350	61,300.00	63,140.00	66,986.00	67,000.00	67,000.00	67,000.00
110350	4,600.00	5,000.00	5,500.00	5,500.00	5,500.00	5,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

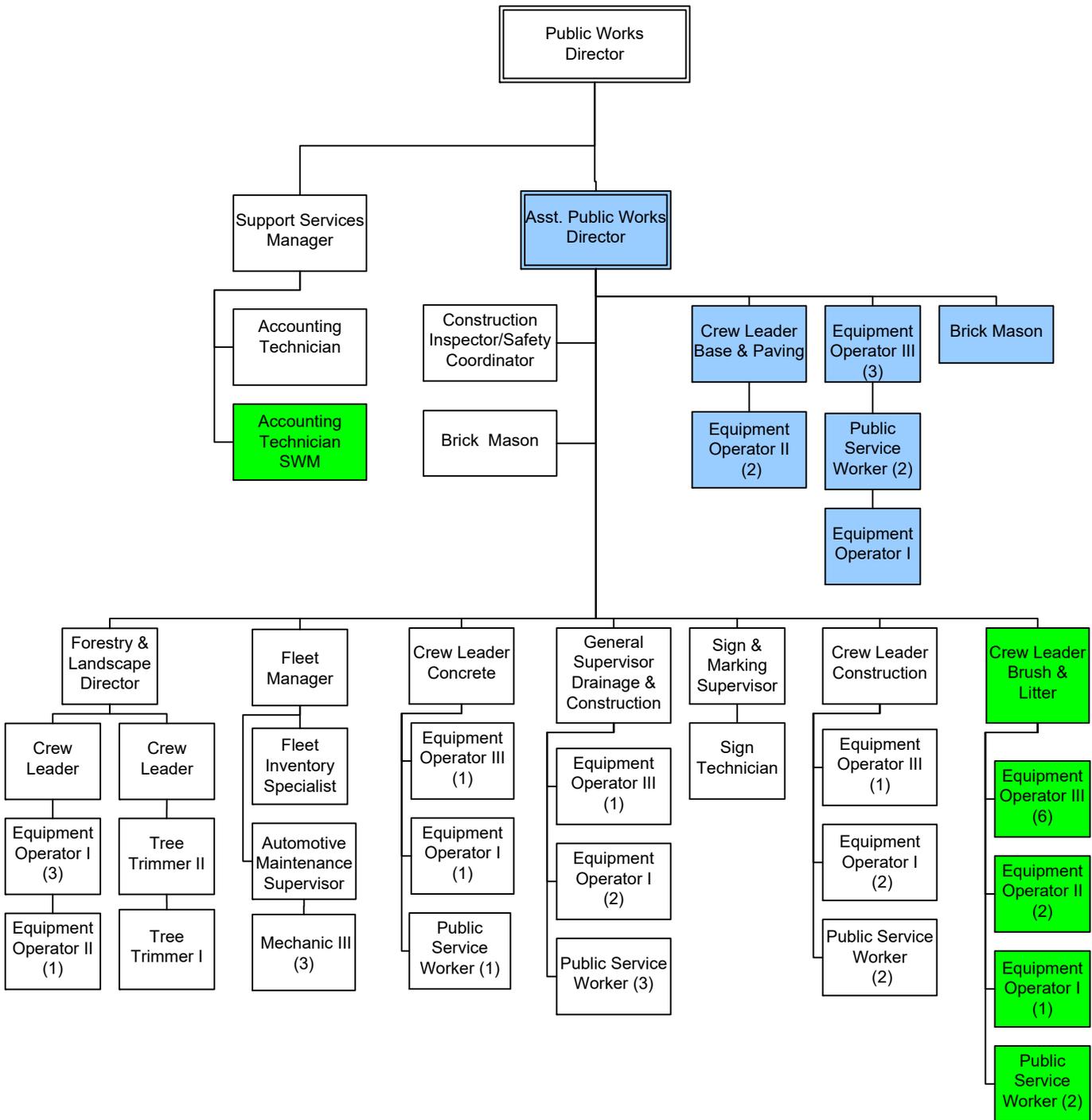
FOR PERIOD 99

General Fund	2021		2022		2023		2023		2023	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED			
110350 52610	113,000.00	100,000.00	110,000.00	110,000.00	110,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
110350 52620	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110350 52650	4,400.00	4,400.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110350 52660	67,501.95	94,700.00	77,000.00	77,000.00	77,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
110350 52830	13,500.00	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110350 52840	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110350 52880	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110350 53190	10,000.00	10,600.00	9,000.00	9,000.00	9,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110350 53210	15,120.00	15,000.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
110350 53220	1,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
110350 53230	10,000.00	18,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110350 53260	34,500.00	30,000.00	38,500.00	38,500.00	38,500.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
110350 53310	33,000.00	48,000.00	50,400.00	50,400.00	50,500.00	50,500.00	50,500.00	50,500.00	50,500.00	50,500.00
110350 53440	100,000.00	76,690.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
110350 53940	4,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110350 53980	2,000.00	1,250.00	3,250.00	3,250.00	3,250.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110350 53990	6,486.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
110350 55110	17,105.00	16,800.00	19,415.00	19,415.00	19,420.00	19,420.00	19,420.00	19,420.00	19,420.00	19,420.00
110350 55120	62,332.00	58,512.00	60,267.00	60,267.00	60,270.00	60,270.00	60,270.00	60,270.00	60,270.00	60,270.00
110350 55130	39,268.00	31,411.00	51,735.00	51,735.00	51,740.00	51,740.00	51,740.00	51,740.00	51,740.00	51,740.00
110350 55140	155,000.00	123,579.28	145,826.00	145,826.00	145,830.00	145,830.00	145,830.00	145,830.00	145,830.00	145,830.00
110350 55990	500.00	.00	500.00	500.00	.00	.00	.00	.00	.00	.00
TOTAL Operating	919,612.95	872,582.28	1,045,882.00	1,045,882.00	968,510.00	938,560.00	938,560.00	938,560.00	938,560.00	938,560.00
5C Capital										
110350 99470	48,500.00	48,497.00	.00	.00	135,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
110350 99500	15,500.00	16,000.00	.00	.00	16,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110350 99510	20,800.00	30,360.00	.00	.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
TOTAL Capital	84,800.00	94,857.00	.00	.00	184,000.00	141,000.00	141,000.00	141,000.00	141,000.00	141,000.00
TOTAL Fire	10,919,807.95	11,222,429.28	11,777,876.00	11,777,876.00	11,839,190.00	11,653,040.00	11,653,040.00	11,653,040.00	11,653,040.00	11,653,040.00

Public Works



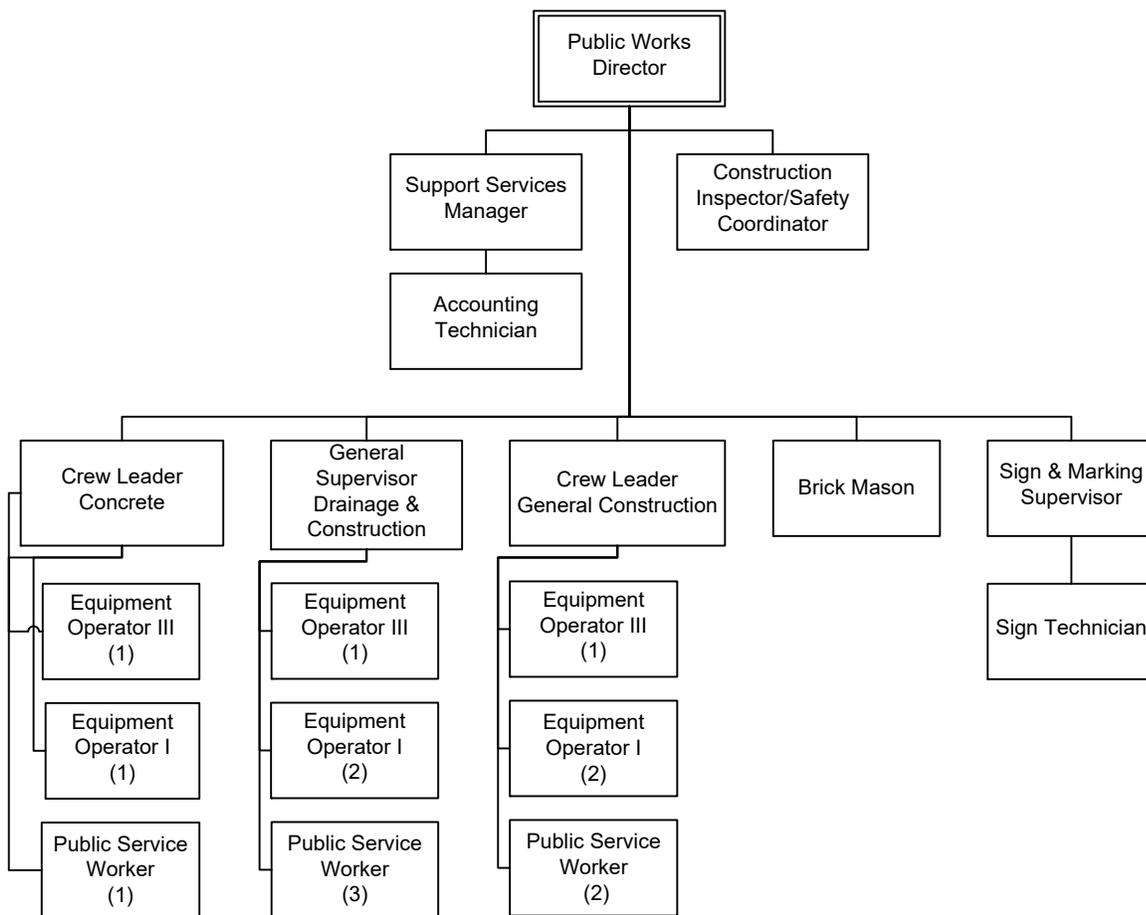
Public Works Department



Note: Positions funded by the State Street Aid Fund

Note: Positions funded by the Solid Waste Management Fund

Public Works Operations Division



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110400 Public works						
5A Personnel						
110400 51110 Salaries	1,044,158.00	975,687.00	1,086,200.00	1,086,200.00	1,086,200.00	1,086,200.00
110400 51120 Overtime	21,000.00	22,550.00	21,000.00	21,000.00	20,000.00	20,000.00
110400 51130 Seasonal	36,042.00	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00
110400 51140 Parttime	9,200.00	9,200.00	9,200.00	9,200.00	9,200.00	9,200.00
110400 51190 Supp Pay	700.00	700.00	700.00	700.00	700.00	700.00
110400 51310 Svc Award	400.00	250.00	375.00	400.00	400.00	400.00
110400 51320 Longevity	22,125.00	16,425.00	16,575.00	16,600.00	16,600.00	16,600.00
110400 51330 Sold Vac	11,900.00	12,000.00	15,000.00	14,000.00	14,000.00	14,000.00
110400 51340 Christmas	2,492.00	2,383.00	2,800.00	2,800.00	2,800.00	2,800.00
110400 51350 College	125.00	200.00	125.00	125.00	125.00	125.00
110400 51360 Sick Pay	3,675.00	3,700.00	3,000.00	3,000.00	3,000.00	3,000.00
110400 51400 Dental	14,000.00	16,000.00	17,000.00	17,000.00	17,000.00	17,000.00
110400 51410 SS	89,000.00	82,350.00	91,400.00	89,000.00	89,000.00	89,000.00
110400 51420 Health	295,000.00	303,000.00	368,900.00	368,900.00	368,900.00	368,900.00
110400 51430 Retirement	200,350.00	183,690.00	203,509.98	203,500.00	203,500.00	203,500.00
110400 51440 Life	13,700.00	13,100.00	14,400.00	14,400.00	14,400.00	14,400.00
110400 51450 Vision	3,600.00	2,900.00	3,300.00	3,300.00	3,300.00	3,300.00
110400 51490 WC Claims	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110400 51910 Laundry	600.00	600.00	600.00	600.00	600.00	600.00
110400 51920 Physicals	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
110400 51970 Safe Shoes	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
110400 52820 Car Allow	1,400.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	1,776,567.00	1,681,035.00	1,890,384.98	1,892,025.00	1,891,025.00	1,891,025.00
5B Operating						
110400 52110 Postage	200.00	200.00	200.00	200.00	200.00	200.00
110400 52160 GPS	6,300.00	6,300.00	6,300.00	3,000.00	3,000.00	3,000.00
110400 52180 Radios	3,000.00	3,000.00	3,000.00	2,500.00	2,500.00	2,500.00
110400 52330 Sub Member	500.00	500.00	500.00	500.00	500.00	500.00
110400 52370 Advert.	300.00	300.00	300.00	300.00	300.00	300.00
110400 52410 Utilities	40,000.00	40,000.00	41,200.00	41,000.00	41,000.00	41,000.00
110400 52450 Telephone	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
110400 52560 ProfSer	1,725.00	1,400.00	3,000.00	1,500.00	1,500.00	1,500.00
110400 52660 Bid Maint	13,700.00	13,700.00	14,500.00	14,500.00	13,000.00	13,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021		2022		2023		2023		2023	
	REVISED	BUD	REVISED	BUD	FINANCE	DEPT HEAD	CITY MANAGER	ADOPTED	CITY MANAGER	ADOPTED
110400 52830	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00
110400 52880	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
110400 53190	5,200.00	5,200.00	5,200.00	5,200.00	5,500.00	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110400 53210	8,000.00	8,000.00	8,600.00	8,600.00	15,000.00	15,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110400 53220	5,458.00	5,458.00	4,000.00	4,000.00	4,500.00	4,500.00	4,000.00	4,000.00	4,000.00	4,000.00
110400 53260	8,745.40	8,745.40	8,700.00	8,700.00	10,000.00	10,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110400 53310	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00
110400 53320	142,000.00	142,000.00	145,000.00	145,000.00	135,000.00	135,000.00	130,000.00	130,000.00	130,000.00	130,000.00
110400 53410	44,500.00	44,500.00	44,500.00	44,500.00	35,000.00	44,500.00	35,000.00	35,000.00	35,000.00	35,000.00
110400 53420	14,627.00	14,627.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
110400 53450			30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
110400 54710	316,085.00	316,085.00	315,500.00	315,500.00	325,000.00	325,000.00	315,000.00	315,000.00	315,000.00	315,000.00
110400 55110	8,000.00	8,000.00	9,000.00	9,000.00	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00
110400 55120	17,600.00	17,600.00	17,879.00	17,879.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00
110400 55130	17,100.00	17,100.00	9,018.00	9,018.00	9,300.00	9,300.00	9,300.00	9,300.00	9,300.00	9,300.00
110400 55140	51,000.00	51,000.00	37,960.69	37,960.69	39,500.00	39,500.00	39,500.00	39,500.00	39,500.00	39,500.00
110400 55950	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110400 55990	800.00	800.00	800.00	800.00	800.00	800.00				
TOTAL Operating	821,540.40	821,540.40	883,257.69	883,257.69	880,300.00	897,600.00	859,300.00	859,300.00	859,300.00	859,300.00
5C Capital										
110400 99470	3,300.00	3,300.00	22,500.00	22,500.00	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110400 99500	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	1,500.00	1,500.00	1,500.00	1,500.00
110400 99510	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
TOTAL Capital	8,800.00	8,800.00	28,000.00	28,000.00	35,500.00	35,500.00	29,000.00	29,000.00	29,000.00	29,000.00
TOTAL Public Works	2,606,907.40	2,606,907.40	2,592,292.69	2,592,292.69	2,823,484.98	2,823,484.98	2,779,325.00	2,779,325.00	2,779,325.00	2,779,325.00

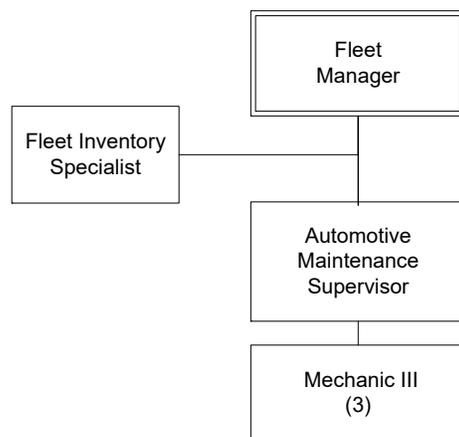
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110421 Street Lighting						
5B Operating						
110421 52410 Utilities	870,000.00	920,456.00	1,035,500.00	1,035,000.00	1,035,000.00	1,035,000.00
110421 52470 TL UtilSVC	22,300.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110421 52480 PoleAttach	8,200.00	10,200.00	12,700.00	12,700.00	12,700.00	12,700.00
110421 52490 ITS Maint	44,000.00	49,350.00	50,000.00	50,000.00	50,000.00	50,000.00
110421 52640 TL Maint	669,000.00	721,000.00	782,285.00	783,000.00	783,000.00	783,000.00
TOTAL Operating	1,613,500.00	1,726,006.00	1,905,485.00	1,905,700.00	1,905,700.00	1,905,700.00
5C Capital						
110421 99470 Equip	10,000.00	69,544.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Capital	10,000.00	69,544.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Street Lighting	1,623,500.00	1,795,550.00	1,915,485.00	1,915,700.00	1,915,700.00	1,915,700.00

Fleet Division



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110123 Fleet						
5A Personnel						
110123 51110 Salaries	351,500.00	374,360.00	376,000.00	376,000.00	376,000.00	376,000.00
110123 51120 Overtime	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110123 51310 Svc Award		300.00				
110123 51320 Longevity	7,800.00	7,800.00	8,625.00	8,625.00	8,625.00	8,625.00
110123 51330 Sold Vac	8,250.00	8,600.00	9,600.00	9,600.00	9,600.00	9,600.00
110123 51340 Christmas	700.00	700.00	700.00	700.00	700.00	700.00
110123 51360 Sick Pay	850.00	800.00	800.00	800.00	800.00	800.00
110123 51400 Dental	3,400.00	3,600.00	4,500.00	4,500.00	4,500.00	4,500.00
110123 51410 SS	28,800.00	30,550.00	30,800.00	30,800.00	30,800.00	30,800.00
110123 51420 Health	78,000.00	70,000.00	97,700.00	97,700.00	97,700.00	97,700.00
110123 51430 Retirement	64,500.00	68,500.00	69,100.00	69,100.00	69,100.00	69,100.00
110123 51440 Life	4,500.00	4,600.00	4,800.00	4,800.00	4,800.00	4,800.00
110123 51450 Vision	1,000.00	900.00	1,000.00	1,000.00	1,000.00	1,000.00
110123 51490 WC Claims	200.00	500.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL Personnel	555,500.00	577,210.00	610,125.00	610,125.00	610,125.00	610,125.00
5B Operating						
110123 52110 Postage	200.00	200.00	200.00	200.00	200.00	200.00
110123 52330 Sub Member	4,160.00	546.00	1,500.00	1,500.00	1,500.00	1,500.00
110123 52370 Advert			200.00	200.00	200.00	200.00
110123 52410 Utilities	22,900.00	23,500.00	24,200.00	24,200.00	24,200.00	24,200.00
110123 52450 Telephone	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00
110123 52550 ContrSyc	74,500.00	17,434.00	30,000.00	15,000.00	15,000.00	15,000.00
110123 52610 Veh Maint	500.00	500.00	500.00	500.00	500.00	500.00
110123 52620 Equ Maint	10,200.00	5,800.00	4,000.00	4,000.00	4,000.00	4,000.00
110123 52660 Bld Maint	12,940.00	11,045.00	10,000.00	10,000.00	10,000.00	10,000.00
110123 53190 Office	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110123 53220 OSHASupply	2,500.00	1,112.00	2,500.00	2,500.00	2,500.00	2,500.00
110123 53260 Uniform	2,500.00	2,205.00	2,700.00	2,700.00	2,700.00	2,700.00
110123 53310 Gas	3,000.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00
110123 53320 Repair	2,000.00		2,500.00	2,500.00	2,500.00	2,500.00
110123 55110 Ins-Bld	3,500.00	4,054.00	4,200.00	4,200.00	4,200.00	4,200.00
110123 55120 Ins-Veh	1,250.00	1,481.00	1,600.00	1,600.00	1,600.00	1,600.00
110123 55130 Ins-GenLia	3,350.00	1,490.00	1,600.00	1,600.00	1,600.00	1,600.00

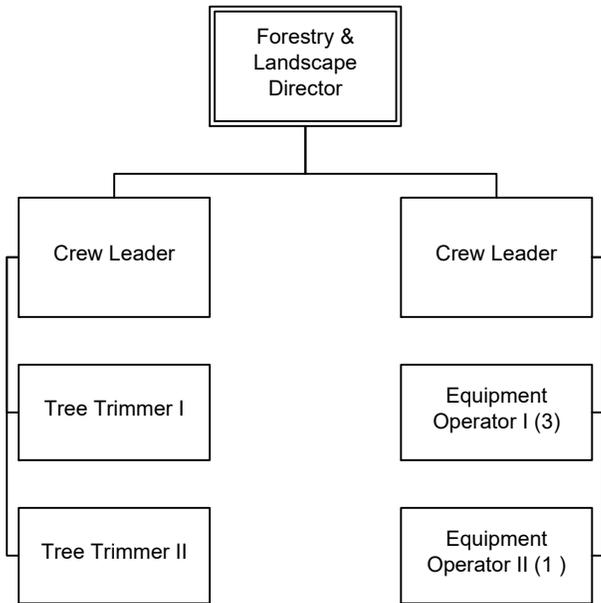
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110123 55140 Ins-WC	8,100.00	6,794.68	7,100.00	7,100.00	7,100.00	7,100.00
110123 55990 Misc	2,900.00	.00	.00	.00	.00	.00
TOTAL Operating	165,700.00	88,861.68	106,000.00	91,000.00	84,500.00	84,500.00
5C Capital						
110123 99470 Equip	2,000.00	8,400.00	6,500.00	1,200.00	1,200.00	1,200.00
110123 99500 Hardware	2,000.00	1,838.00	2,000.00	2,000.00	2,000.00	2,000.00
110123 99510 Software	13,000.00	19,966.00	20,800.00	20,800.00	20,800.00	20,800.00
TOTAL Capital	17,000.00	30,204.00	29,300.00	24,000.00	24,000.00	24,000.00
TOTAL Fleet	738,200.00	696,275.68	745,425.00	725,125.00	718,625.00	718,625.00

Forestry and Landscape Division



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110122 Forestry and Landscaping						
5A Personnel						
110122 51110	406,800.00	434,310.00	457,600.00	457,600.00	457,600.00	457,600.00
110122 51120	4,500.00	2,000.00	4,500.00	2,500.00	2,500.00	2,500.00
110122 51140	1,500.00	3,000.00	20,000.00	10,000.00	10,000.00	10,000.00
110122 51310	470.00	250.00	600.00	600.00	600.00	600.00
110122 51320	7,875.00	9,000.00	9,600.00	9,600.00	9,600.00	9,600.00
110122 51330	3,047.00	3,850.00	3,800.00	3,800.00	3,800.00	3,800.00
110122 51340	1,000.00	975.00	1,000.00	1,000.00	1,000.00	1,000.00
110122 51360	1,975.00	1,750.00	2,700.00	2,700.00	2,700.00	2,700.00
110122 51400	5,600.00	5,900.00	6,700.00	6,700.00	6,700.00	6,700.00
110122 51410	34,800.00	36,010.00	386,000.00	38,600.00	38,600.00	38,600.00
110122 51420	108,500.00	117,500.00	128,800.00	128,800.00	128,800.00	128,800.00
110122 51430	77,600.00	78,280.00	83,300.00	83,300.00	83,300.00	83,300.00
110122 51440	5,400.00	5,600.00	5,700.00	5,700.00	5,700.00	5,700.00
110122 51450	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110122 51490	2,000.00	2,725.00	1,900.00	1,900.00	1,900.00	1,900.00
110122 51920	200.00	.00	200.00	200.00	200.00	200.00
110122 52820	.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	662,767.00	706,850.00	1,118,100.00	758,700.00	758,700.00	758,700.00
5B Operating						
110122 52110	50.00	50.00	100.00	100.00	100.00	100.00
110122 52160	3,500.00	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00
110122 52330	585.00	.00	750.00	500.00	500.00	500.00
110122 52410	4,000.00	4,000.00	4,200.00	4,200.00	4,200.00	4,200.00
110122 52450	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00
110122 52550	25,000.00	29,150.00	25,000.00	25,000.00	25,000.00	25,000.00
110122 52610	48,386.00	48,000.00	40,000.00	40,000.00	40,000.00	40,000.00
110122 52620	448.00	1,300.00	1,500.00	1,500.00	1,500.00	1,500.00
110122 52830	.00	600.00	2,000.00	2,000.00	2,000.00	2,000.00
110122 52880	300.00	800.00	750.00	750.00	750.00	750.00
110122 53190	500.00	500.00	750.00	750.00	750.00	750.00
110122 53210	10,800.00	9,000.00	9,900.00	9,900.00	9,900.00	9,900.00
110122 53260	3,822.00	3,900.00	4,100.00	4,100.00	4,100.00	4,100.00
110122 53280	7,819.00	2,965.00	7,900.00	7,900.00	7,900.00	7,900.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021		2022		2023			2023	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED		
110122 53310 Gas	13,500.00	16,875.00	15,300.00	15,300.00	15,300.00	15,300.00	15,300.00		
110122 53990 Donation	22,685.00	23,576.08	.00	.00	.00	.00	.00		
110122 55120 Ins-Veh	8,100.00	8,471.00	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00		
110122 55130 Ins-GenLia	4,400.00	1,823.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00		
110122 55140 Ins-WC	2,964.00	12,755.71	13,200.00	13,200.00	13,200.00	13,200.00	13,200.00		
TOTAL Operating	163,259.00	174,865.79	147,250.00	147,000.00	147,000.00	144,100.00	144,100.00		
5C Capital									
110122 99470 Equip	1,110.00	475.00	1,500.00	1,500.00	1,500.00	750.00	750.00		
110122 99500 Hardware	1,000.00	550.00	3,200.00	3,200.00	1,500.00	750.00	750.00		
110122 99510 Software	200.00	.00	.00	.00	.00	.00	.00		
TOTAL Capital	2,310.00	1,025.00	4,700.00	4,700.00	3,000.00	1,500.00	1,500.00		
TOTAL Forestry and Landscapi	828,336.00	882,740.79	1,270,050.00	908,700.00	908,700.00	904,300.00	904,300.00		

Parks and Recreation



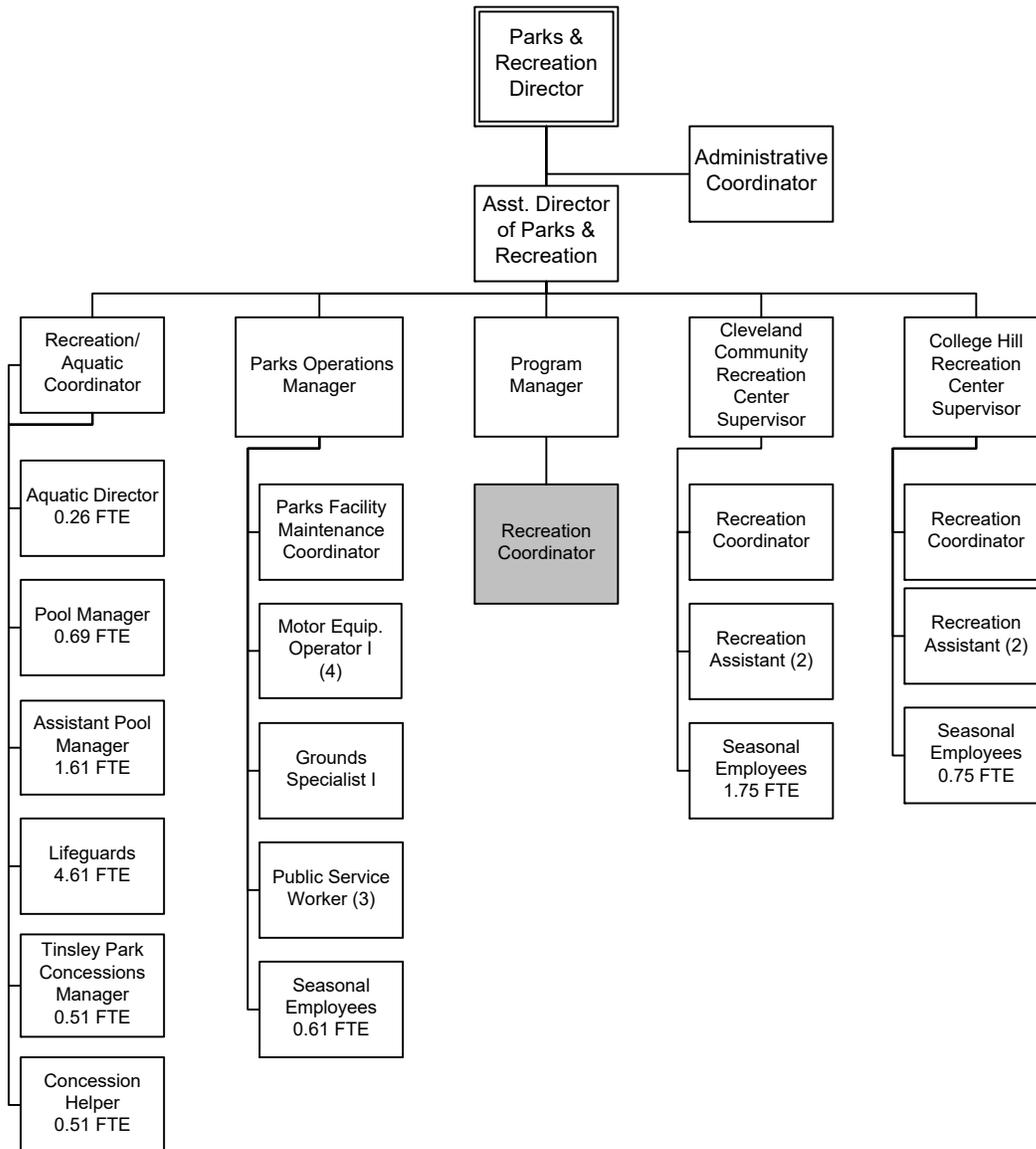
Basketball program

Avery Johnson Park



Tennis clinic

Parks & Recreation Department



Note: Future Positions

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110500 Parks and Rec						
5A Personnel						
110500 51110	489,800.00	609,050.00	640,000.00	640,000.00	640,000.00	640,000.00
110500 51120	13,000.00	6,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110500 51140	4,000.00	11,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110500 51310	0.00	800.00	150.00	150.00	150.00	150.00
110500 51320	7,800.00	10,012.50	10,950.00	10,950.00	10,950.00	10,950.00
110500 51330	7,600.00	7,487.50	8,000.00	7,600.00	7,600.00	7,600.00
110500 51340	1,300.00	1,408.00	1,430.00	1,450.00	1,450.00	1,450.00
110500 51350	125.00	125.00	125.00	125.00	125.00	125.00
110500 51360	2,925.00	3,125.00	3,900.00	3,900.00	3,900.00	3,900.00
110500 51400	5,800.00	6,800.00	6,700.00	6,700.00	6,700.00	6,700.00
110500 51410	40,500.00	46,460.00	52,300.00	52,300.00	52,300.00	52,300.00
110500 51420	142,000.00	158,100.00	167,700.00	167,700.00	167,700.00	167,700.00
110500 51430	88,700.00	105,270.00	115,000.00	115,000.00	115,000.00	115,000.00
110500 51440	6,200.00	6,100.00	7,500.00	7,500.00	7,500.00	7,500.00
110500 51450	1,400.00	1,800.00	1,700.00	1,700.00	1,700.00	1,700.00
110500 51470	3,150.00	500.00	500.00	500.00	500.00	500.00
110500 51490	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110500 51910	500.00	800.00	800.00	500.00	500.00	500.00
110500 51930	200.00	200.00	200.00	200.00	200.00	200.00
110500 52820	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	821,200.00	981,238.00	1,043,155.00	1,042,475.00	1,042,475.00	1,042,475.00
5B Operating						
110500 52110	200.00	200.00	100.00	100.00	100.00	100.00
110500 52160	4,700.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110500 52330	1,000.00	800.00	800.00	800.00	800.00	800.00
110500 52370	300.00	300.00	200.00	200.00	200.00	200.00
110500 52410	61,675.00	102,000.00	106,000.00	106,000.00	106,000.00	106,000.00
110500 52450	10,700.00	11,900.00	12,200.00	12,000.00	12,000.00	12,000.00
110500 52550	50,000.00	0.00	19,000.00	19,000.00	19,000.00	19,000.00
110500 52610	27,500.00	19,436.00	20,000.00	20,000.00	15,000.00	15,000.00
110500 52620	3,277.00	3,500.00	3,500.00	3,500.00	3,000.00	3,000.00
110500 52660	111,182.45	104,750.00	100,000.00	100,000.00	80,000.00	80,000.00
110500 52830	4,000.00	3,000.00	3,000.00	3,000.00	2,000.00	2,000.00

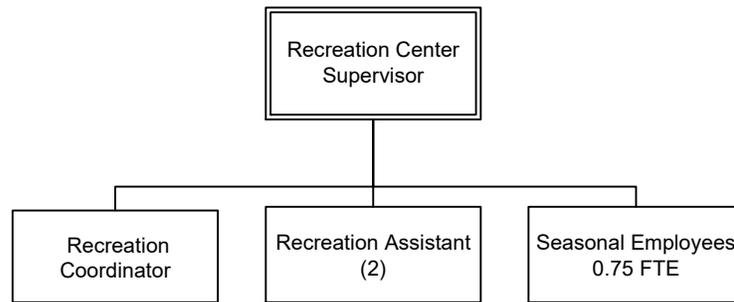
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023			2023 ADOPTED
			DEPT HEAD	FINANCE	CITY MANAGER	
110500 52900 Card Fees	800.00	800.00	700.00	700.00	700.00	700.00
110500 53190 Office	1,723.00	1,000.00	1,500.00	2,000.00	2,000.00	2,000.00
110500 53210 OpSupply	10,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110500 53260 Uniform	4,350.00	4,770.00	4,900.00	4,900.00	4,900.00	4,900.00
110500 53310 Gas	27,500.00	21,000.00	23,000.00	23,000.00	23,000.00	23,000.00
110500 53990 Donation	11,000.00	14,476.69	.00	.00	.00	.00
110500 55110 Ins-Bid	10,540.00	15,729.00	17,000.00	17,000.00	17,000.00	17,000.00
110500 55120 Ins-Veh	1,593.00	1,886.00	2,000.00	2,000.00	2,000.00	2,000.00
110500 55130 Ins-GenLia	11,367.00	7,443.00	7,700.00	7,700.00	7,700.00	7,700.00
110500 55140 Ins-WC	4,550.00	7,214.34	7,500.00	7,500.00	7,500.00	7,500.00
110500 55470 Security	.00	4,500.00	4,500.00	2,500.00	2,500.00	2,500.00
110500 55980 ProgramDev	33,000.00	111,757.00	100,000.00	100,000.00	100,000.00	100,000.00
110500 55990 Misc	559.98	.00	.00	.00	.00	.00
TOTAL Operating	391,517.43	449,462.03	446,600.00	444,900.00	418,400.00	418,400.00
5C Capital						
110500 99500 Hardware	3,000.00	5,000.00	17,000.00	8,000.00	3,000.00	3,000.00
110500 99510 Software	575.00	.00	.00	.00	.00	.00
TOTAL Capital	3,575.00	5,000.00	17,000.00	8,000.00	3,000.00	3,000.00
TOTAL Parks and Rec	1,216,292.43	1,435,700.03	1,506,755.00	1,495,375.00	1,463,875.00	1,463,875.00

College Hill Recreation Center



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISD BUD	2022 REVISD BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110511 College Hill Rec Center						
5A Personnel						
110511 51110 Salaries	151,047.00	141,380.00	158,000.00	158,000.00	158,000.00	158,000.00
110511 51120 Overtime	6,000.00	6,000.00	6,000.00	6,000.00	5,000.00	5,000.00
110511 51140 Parttime	33,500.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110511 51320 Longevity	4,638.00	2,100.00	2,250.00	2,250.00	2,250.00	2,250.00
110511 51330 Sold Vac	3,000.00	2,371.00	2,000.00	2,000.00	2,000.00	2,000.00
110511 51340 Christmas	500.00	325.00	440.00	440.00	440.00	440.00
110511 51360 Sick Pay	825.00	425.00	1,200.00	1,200.00	1,200.00	1,200.00
110511 51400 Dental	1,800.00	1,900.00	2,300.00	2,300.00	2,300.00	2,300.00
110511 51410 SS	15,500.00	15,230.00	15,600.00	15,600.00	15,600.00	15,600.00
110511 51420 Health	33,100.00	39,200.00	52,000.00	52,000.00	52,000.00	52,000.00
110511 51430 Retirement	32,500.00	25,510.00	35,000.00	35,000.00	35,000.00	35,000.00
110511 51440 Life	1,700.00	1,800.00	2,000.00	2,000.00	2,000.00	2,000.00
110511 51450 Vision	500.00	500.00	400.00	400.00	400.00	400.00
110511 51470 Unemplmnt	1,190.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110511 51490 WC Claims	200.00	200.00	200.00	200.00	200.00	200.00
TOTAL Personnel	286,000.00	272,941.00	313,390.00	313,390.00	312,390.00	312,390.00
5B Operating						
110511 52370 Advert	100.00	100.00	100.00	100.00	100.00	100.00
110511 52410 Utilities	62,000.00	52,000.00	62,000.00	62,000.00	62,000.00	62,000.00
110511 52450 Telephone	9,000.00	9,000.00	9,200.00	9,200.00	9,200.00	9,200.00
110511 52610 Veh Maint	31.00	.00	.00	.00	.00	.00
110511 52620 Equ Maint	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110511 52660 Bid Maint	34,425.60	38,440.00	40,000.00	40,000.00	30,000.00	30,000.00
110511 52830 ProfDev	2,000.00	2,000.00	2,000.00	2,000.00	1,500.00	1,500.00
110511 53190 Office	260.00	1,800.00	1,800.00	1,800.00	1,500.00	1,500.00
110511 53310 Gas	369.00	300.00	100.00	100.00	100.00	100.00
110511 53910 PoolExp	15,000.00	23,000.00	20,000.00	20,000.00	15,000.00	15,000.00
110511 53930 Concession	618.00	.00	500.00	500.00	500.00	500.00
110511 55110 Ins-Bid	7,155.00	8,803.00	9,100.00	9,100.00	9,100.00	9,100.00
110511 55130 Ins-Genlia	3,849.00	2,476.00	2,600.00	2,600.00	2,600.00	2,600.00
110511 55140 Ins-WC	5,097.00	497.21	500.00	500.00	500.00	500.00
110511 55470 Security	1,578.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
110511 55980 ProgramDev	23,503.00	20,000.00	20,000.00	20,000.00	15,000.00	15,000.00

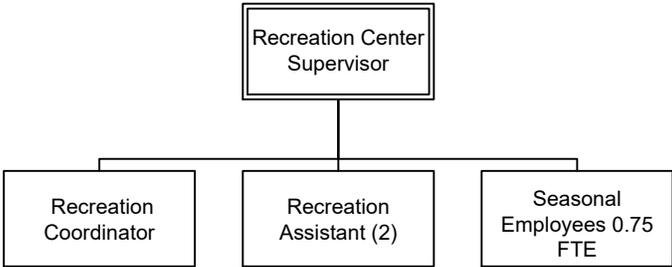
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110511 55990 Misc	500.00	.00	.00	.00	.00	.00
TOTAL Operating	166,485.60	161,016.21	170,500.00	170,500.00	149,700.00	149,700.00
5C Capital						
110511 99470 Equip	6,574.40	1,736.00	.00	.00	.00	.00
110511 99500 Hardware	1,540.00	.00	.00	.00	.00	.00
TOTAL Capital	8,114.40	1,736.00	.00	.00	.00	.00
TOTAL College Hill Rec Cente	460,600.00	435,693.21	483,890.00	483,890.00	462,090.00	462,090.00

Cleveland Community Center



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110521 Community Center						
5A Personnel						
110521 51110	136,187.00	116,250.00	144,000.00	144,000.00	144,000.00	144,000.00
110521 51120	5,000.00	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00
110521 51140	37,087.50	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110521 51310	75.00	.00	.00	.00	.00	.00
110521 51320	1,894.00	450.00	525.00	525.00	525.00	525.00
110521 51330	1,000.00	.00	2,000.00	2,000.00	2,000.00	2,000.00
110521 51340	217.00	325.00	440.00	440.00	440.00	440.00
110521 51360	400.00	100.00	1,200.00	1,200.00	1,200.00	1,200.00
110521 51400	2,500.00	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110521 51410	10,900.00	10,900.00	14,500.00	14,500.00	14,500.00	14,500.00
110521 51420	47,800.00	61,600.00	60,000.00	60,000.00	60,000.00	60,000.00
110521 51430	29,200.00	24,680.00	24,000.00	24,000.00	24,000.00	24,000.00
110521 51440	1,900.00	1,600.00	1,800.00	1,800.00	1,800.00	1,800.00
110521 51450	1,500.00	1,700.00	1,400.00	1,400.00	1,400.00	1,400.00
110521 51470	3,031.50	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110521 51490	200.00	200.00	200.00	200.00	200.00	200.00
TOTAL Personnel	281,492.00	262,805.00	293,065.00	292,065.00	292,065.00	292,065.00
5B Operating						
110521 52370	100.00	100.00	100.00	100.00	100.00	100.00
110521 52410	34,000.00	34,000.00	36,000.00	36,000.00	36,000.00	36,000.00
110521 52450	6,700.00	6,700.00	6,600.00	6,600.00	6,600.00	6,600.00
110521 52610	250.00	.00	.00	.00	.00	.00
110521 52620	500.00	700.00	1,000.00	1,000.00	1,000.00	1,000.00
110521 52660	34,425.60	32,036.00	40,000.00	40,000.00	30,000.00	30,000.00
110521 52830	800.00	900.00	2,000.00	2,000.00	1,500.00	1,500.00
110521 53190	710.00	1,500.00	1,800.00	1,800.00	1,500.00	1,500.00
110521 53310	400.00	300.00	100.00	100.00	100.00	100.00
110521 53910	17,616.00	26,071.00	15,000.00	15,000.00	15,000.00	15,000.00
110521 55110	4,803.00	5,762.00	6,000.00	6,000.00	6,000.00	6,000.00
110521 55130	4,497.00	2,251.00	2,400.00	2,400.00	2,400.00	2,400.00
110521 55140	5,200.00	1,218.31	1,300.00	1,300.00	1,300.00	1,300.00
110521 55470	1,242.00	1,242.00	1,300.00	1,300.00	1,300.00	1,300.00
110521 55980	21,800.00	20,000.00	20,000.00	20,000.00	15,000.00	15,000.00

City of Cleveland, TN - Prod



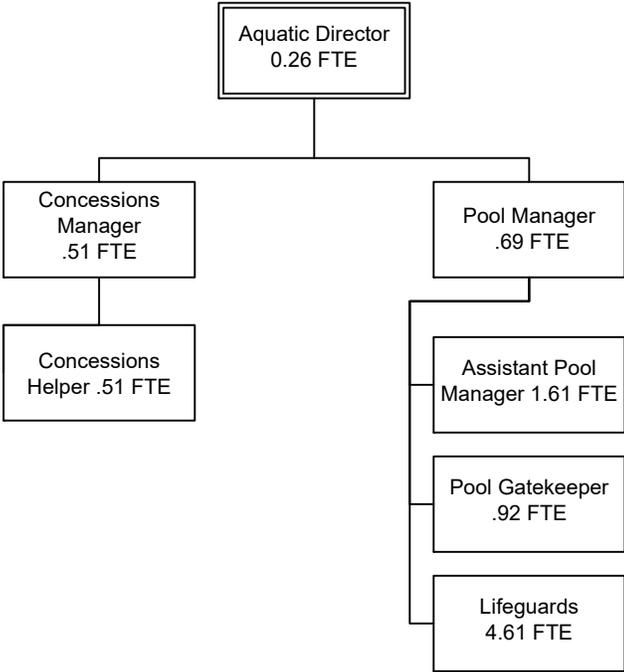
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110521 55990 Misc	500.00	.00	.00	.00	.00	.00
TOTAL Operating	133,543.60	132,780.31	133,600.00	133,600.00	117,800.00	117,800.00
5C Capital						
110521 99470 Equip	6,574.40	2,264.00	.00	.00	.00	.00
110521 99500 Hardware	790.00	.00	.00	.00	.00	.00
TOTAL Capital	7,364.40	2,264.00	.00	.00	.00	.00
TOTAL Community center	422,400.00	397,849.31	426,665.00	425,665.00	409,865.00	409,865.00

Tinsley Park



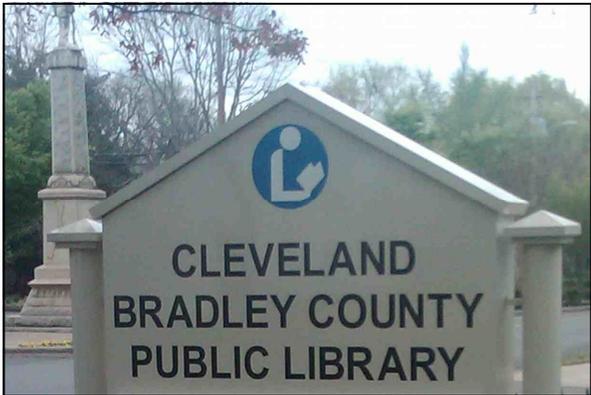
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110531 Tinsley Park						
5A Personnel						
110531 51120 Overtime	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110531 51140 Parttime	111,094.00	170,000.00	170,000.00	170,000.00	145,000.00	145,000.00
110531 51410 SS	14,000.00	15,600.00	7,000.00	7,000.00	7,000.00	7,000.00
110531 51470 Unemplmnt	2,601.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Personnel	137,695.00	197,600.00	189,000.00	189,000.00	164,000.00	164,000.00
5B Operating						
110531 52410 Utilities	75,000.00	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00
110531 52430 Telephone	1,000.00	1,000.00	800.00	800.00	800.00	800.00
110531 52660 Bid Maint	46,500.00	46,500.00	46,500.00	46,500.00	35,000.00	35,000.00
110531 52830 ProfDev	5,413.00	.00	.00	.00	.00	.00
110531 53910 PoolExp	25,000.00	25,900.00	30,000.00	30,000.00	30,000.00	30,000.00
110531 53930 Concession	4,000.00	5,000.00	6,000.00	6,000.00	4,000.00	4,000.00
110531 55110 Ins-Bid	6,507.00	5,632.00	6,000.00	6,000.00	6,000.00	6,000.00
110531 55130 Ins-GenLia	3,080.00	2,144.00	3,100.00	3,100.00	3,100.00	3,100.00
110531 55140 Ins-WC	10,305.00	64.81	1,000.00	2,500.00	2,500.00	2,500.00
110531 55980 ProgramDev	4,000.00	2,000.00	.00	.00	.00	.00
TOTAL Operating	180,805.00	173,240.81	178,400.00	179,900.00	166,400.00	166,400.00
TOTAL Tinsley Park	318,500.00	370,840.81	367,400.00	368,900.00	330,400.00	330,400.00

Grants and Other Agencies



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
110700 Appropriations						
5B Operating						
110700	57000	11,672.64	15,000.00	25,000.00	25,000.00	25,000.00
110700	57010	42,300.00	42,300.00	42,300.00	42,300.00	42,300.00
110700	57030	10,200.00	10,400.00	10,400.00	10,400.00	10,400.00
110700	57040	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110700	57050	8,670.00	9,944.76	9,500.00	10,000.00	10,000.00
110700	57060	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700	57070	10,000.00	10,000.00	10,000.00	12,500.00	12,500.00
110700	57080	59,400.00	60,000.00	60,000.00	60,000.00	60,000.00
110700	57090	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00
110700	57100	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110700	57110	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110700	57120	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
110700	57130	650,000.00	650,000.00	650,000.00	650,000.00	650,000.00
110700	57140	108,382.60	108,382.60	108,000.00	110,000.00	110,000.00
110700	57150	9,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110700	57160	330.00	1,000.00	1,000.00	1,000.00	1,000.00
110700	57170	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
110700	57180	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57190	12,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110700	57200	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
110700	57210	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00
110700	57220	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57230	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110700	57240	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57250	13,000.00	15,000.00	13,000.00	13,000.00	13,000.00
110700	57260	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57270	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57280	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57290	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57300	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700	57310	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57320	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57330	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700	57340	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57350	27,000.00	30,700.00	30,700.00	30,700.00	30,700.00
110700	57400	1,363,900.00	1,387,200.00	1,372,400.00	1,382,400.00	1,382,900.00
TOTAL Operating		1,363,900.00	1,387,200.00	1,372,400.00	1,382,400.00	1,382,900.00
TOTAL Appropriations		1,363,900.00	1,387,200.00	1,372,400.00	1,382,400.00	1,382,900.00

Transfers to Other Funds



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

General Fund	2021 REVISD BUD	2022 REVISD BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
Other Financing Sources						
5D Other Sources (Uses)						
110999 57610 Tfr School	5,432,000.00	5,605,300.00	.00	5,801,500.00	5,801,500.00	5,801,500.00
110999 57620 Tfr Debt	5,710,225.00	6,728,579.00	.00	5,985,000.00	5,985,000.00	5,985,000.00
110999 57630 Tfr Library	673,600.00	679,900.00	698,900.00	685,000.00	684,000.00	684,000.00
110999 57640 Tfr Sidwst	950,000.00	850,000.00	.00	850,000.00	150,000.00	150,000.00
110999 57650 Tfr Instrus	450,000.00	.00	.00	.00	.00	.00
110999 57660 Tfr CIP	1,638,973.00	2,004,718.00	.00	1,965,000.00	1,965,000.00	2,965,000.00
110999 57670 Tfr MPO	44,500.00	89,000.00	.00	151,500.00	151,500.00	151,500.00
110999 57680 Tfr CDBG	30,000.00	30,000.00	.00	30,000.00	30,000.00	30,000.00
TOTAL other sources (Uses)	14,929,298.00	15,987,497.00	698,900.00	15,468,000.00	14,767,000.00	15,767,000.00
TOTAL other Financing Source	14,929,298.00	15,987,497.00	698,900.00	15,468,000.00	14,767,000.00	15,767,000.00
TOTAL General Fund	54,008,517.46	58,040,619.01	44,718,588.26	58,738,292.11	57,623,942.11	58,623,942.11
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	54,008,517.46	58,040,619.01	44,718,588.26	58,738,292.11	57,623,942.11	58,623,942.11
GRAND TOTAL	54,008,517.46	58,040,619.01	44,718,588.26	58,738,292.11	57,623,942.11	58,623,942.11

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



CLEVELAND
TENNESSEE

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FY2023 Annual Budget

SPECIAL REVENUE FUNDS

Special Revenue Funds are funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

The City's Special Revenue Funds include the State Street Aid Fund, Solid Waste Management Fund, Drug Enforcement Trust Fund, School Fund, School Food Services, Library Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, Byrne Memorial Grant Funds, and the E-Ticketing 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 82.7% 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 82.7% of this revenue. Other sources include the state gas tax accounted for in the State Street Aid Fund, and state and federal grants for the Community Development Block Grant program and the Metropolitan Planning Organization program.

Charges for services revenues provide 6.7% 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 10.2% 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, \$150,000 to the Solid Waste Management program, \$684,000 to support the Cleveland Public Library, \$151,500 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

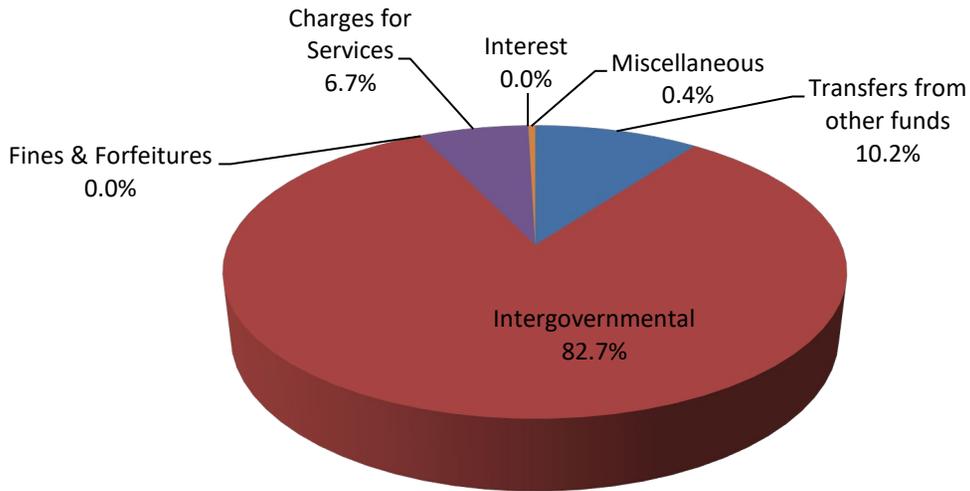
More than 86.7%, or \$58.2 million, of the \$67 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. Almost 7.7% is spent on public works including projects and programs within the State Street Aid Fund and Solid Waste Management Fund.

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.

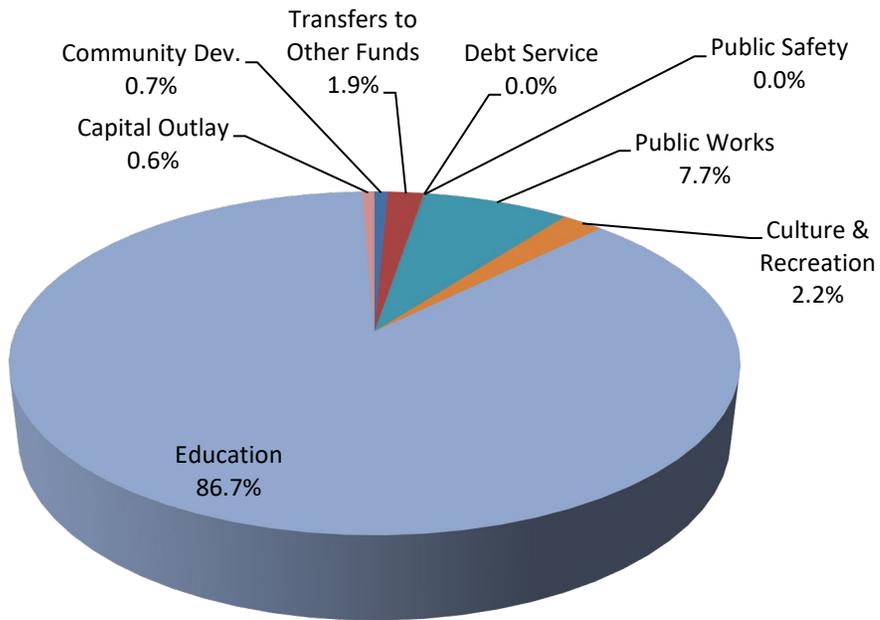
Special Revenue Funds Budget Summary

	FY2021 ACTUAL BUDGET	FY2022 ORIGINAL BUDGET	FY2022 AMENDED BUDGETED	FY2023 PROPOSED BUDGET	% OF TOTAL BUDGET
<i>Revenues and Other</i>					
<i>Financial Resources</i>					
Intergovernmental Revenues	\$62,291,927	\$52,524,551	\$54,588,654	\$55,364,018	82.7%
Charges for Services	\$3,252,969	\$3,543,735	\$3,572,652	\$4,505,340	6.7%
Fines and Forfeitures	\$2,735	\$0	\$0	\$0	0.0%
Interest (Investment) Income	\$113,081	\$16,850	\$16,650	\$17,150	0.0%
Miscellaneous Revenues	\$604,615	\$257,723	\$324,998	\$279,898	0.4%
Transfer from Other Funds	\$7,130,906	\$7,209,700	\$7,254,200	\$6,817,000	10.2%
<i>Total Revenues and Other</i>					
<i>Financial Resources</i>	\$73,396,233	\$63,552,559	\$65,757,154	\$66,983,406	100.0%
<i>Expenditures and Other</i>					
<i>Financing Uses</i>					
Community Development	\$608,070	\$474,600	\$799,641	\$479,283	0.7%
Public Safety	\$34,847	\$17,500	\$74,099	\$23,000	0.0%
Public Works	\$4,310,535	\$4,938,320	\$4,957,516	\$5,190,425	7.7%
Culture and Recreation	\$1,385,668	\$1,463,300	\$1,514,257	\$1,478,700	2.2%
Education	\$61,870,697	\$55,247,582	\$56,149,971	\$58,256,126	86.7%
Capital Outlay	\$661,490	\$436,564	\$1,011,880	\$435,516	0.6%
Debt Service Principal	\$141,506	\$0	\$270,000	\$0	0.0%
Debt Service Interest & Other	\$20,740	\$257,725	\$21,661	\$17,930	0.0%
Transfers to Other Funds	\$1,131,903	\$1,007,024	\$1,007,024	\$1,275,974	1.9%
<i>Total Expenditures and</i>					
<i>Other Financing Uses</i>	\$70,165,456	\$63,842,615	\$65,806,049	\$67,156,954	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$ 3,230,777	\$ (290,056)	\$ (48,895)	\$ (173,548)	
<i>Fund Balance at Beginning of FY</i>	\$ 10,513,378	\$ 13,744,155	\$ 13,744,155	\$ 13,695,260	
<i>Fund Balance at End of FY</i>	\$ 13,744,155	\$ 13,454,099	\$ 13,695,260	\$ 13,521,712	

Summary of Special Revenue Funds Revenue and Other Sources - FY2023

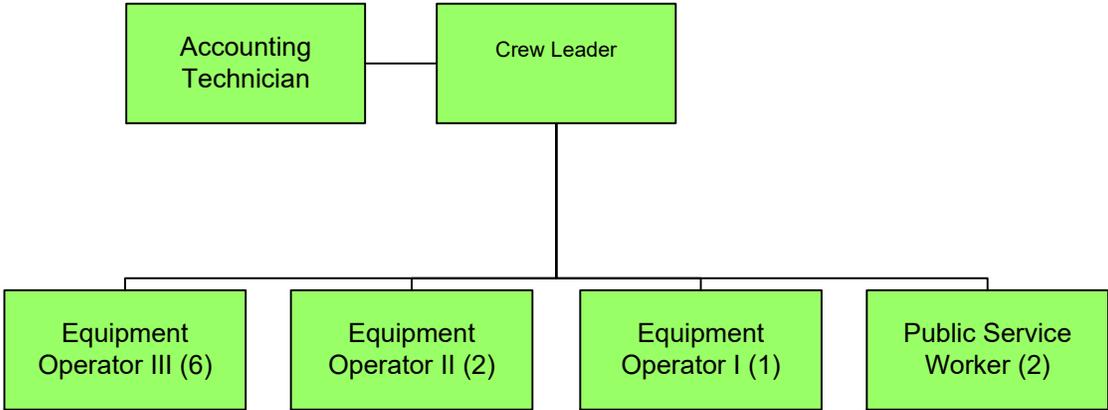


Summary of Special Revenue Funds Expenditures and Other Uses - FY2023



SOLID WASTE MANAGEMENT

Solid Waste Management



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Solid Waste Management		2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
121 Solid waste Management							
3D Charges for services							
121	34412 Comm Grbgb	-1,302,687.00	-1,400,000.00	-1,529,000.00	-1,551,000.00	-1,851,000.00	-1,851,000.00
121	34413 Res Grbgb	-1,737,775.00	-1,900,000.00	-1,969,000.00	-1,983,000.00	-2,383,000.00	-2,383,000.00
	TOTAL Charges for services	-3,040,462.00	-3,300,000.00	-3,498,000.00	-3,534,000.00	-4,234,000.00	-4,234,000.00
3F Interest							
121	36110 Int-Gen	-7,000.00	-1,000.00	.00	-1,100.00	-1,100.00	-1,100.00
	TOTAL Interest	-7,000.00	-1,000.00	.00	-1,100.00	-1,100.00	-1,100.00
3G Miscellaneous							
121	36984 ReimwKComp	.00	-3,000.00	.00	.00	.00	.00
121	36990 Misc Rev	.00	-17,274.04	.00	.00	.00	.00
	TOTAL Miscellaneous	.00	-20,274.04	.00	.00	.00	.00
5D Other Sources (Uses)							
121	36810 TransGF	-950,000.00	-850,000.00	.00	-850,000.00	-150,000.00	-150,000.00
	TOTAL Other Sources (Uses)	-950,000.00	-850,000.00	.00	-850,000.00	-150,000.00	-150,000.00
	TOTAL Solid waste Management	-3,997,462.00	-4,171,274.04	-3,498,000.00	-4,385,100.00	-4,385,100.00	-4,385,100.00
	TOTAL Solid waste Management	-3,997,462.00	-4,171,274.04	-3,498,000.00	-4,385,100.00	-4,385,100.00	-4,385,100.00
	TOTAL REVENUE	-3,997,462.00	-4,171,274.04	-3,498,000.00	-4,385,100.00	-4,385,100.00	-4,385,100.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-3,997,462.00	-4,171,274.04	-3,498,000.00	-4,385,100.00	-4,385,100.00	-4,385,100.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Solid Waste Management		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
5A Personnel							
121431	Solid waste Mgt						
51110	Salaries	597,000.00	599,450.00	629,400.00	629,300.00	629,300.00	629,300.00
51120	Overtime	20,000.00	21,000.00	20,000.00	15,000.00	15,000.00	15,000.00
51190	Supp Pay	700.00	700.00	700.00	700.00	700.00	700.00
51310	Svc Award	325.00	950.00	200.00	200.00	200.00	200.00
51320	Longevity	17,550.00	14,125.00	14,200.00	14,200.00	14,200.00	14,200.00
51330	Sold Vac	7,600.00	7,600.00	7,600.00	5,000.00	5,000.00	5,000.00
51340	Christmas	1,375.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
51360	Sick Pay	2,500.00	2,300.00	2,000.00	2,000.00	2,000.00	2,000.00
51400	Dental	6,500.00	8,300.00	10,200.00	10,200.00	10,200.00	10,200.00
51410	SS	49,500.00	60,200.00	60,200.00	51,500.00	51,500.00	51,500.00
51420	Health	151,000.00	167,600.00	214,000.00	214,000.00	214,000.00	214,000.00
51430	Retirement	111,100.00	115,700.00	116,800.00	115,700.00	115,700.00	115,700.00
51440	Life	6,700.00	7,200.00	8,000.00	8,000.00	8,000.00	8,000.00
51450	Vision	2,100.00	2,100.00	2,200.00	2,200.00	2,200.00	2,200.00
51470	Unemplmnt	100.00	100.00	100.00	100.00	100.00	100.00
51490	WC Claims	2,000.00	4,000.00	3,000.00	3,000.00	3,000.00	3,000.00
51920	Physicals	500.00	600.00	600.00	500.00	500.00	500.00
51970	Safe Shoes	1,700.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Personnel		978,250.00	1,014,925.00	1,092,700.00	1,075,100.00	1,075,100.00	1,075,100.00
5B Operating							
52110	Postage	100.00	100.00	100.00	100.00	100.00	100.00
52160	GPS	3,900.00	3,900.00	3,900.00	2,200.00	2,200.00	2,200.00
52330	Sub Member	100.00	100.00	100.00	100.00	100.00	100.00
52370	Advert	200.00	200.00	200.00	200.00	200.00	200.00
52390	Recycle	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
52660	Bld Maint	300.00	300.00	500.00	300.00	300.00	300.00
52830	ProfDev	400.00	400.00	400.00	400.00	400.00	400.00
52940	TireDsp1	3,000.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
52950	Landfill	485,000.00	405,929.00	468,900.00	435,000.00	435,000.00	435,000.00
52960	Resident	1,075,000.00	1,112,480.00	1,262,900.00	1,180,000.00	1,180,000.00	1,180,000.00
52980	Commercial	1,159,314.00	1,240,753.00	1,405,900.00	1,300,000.00	1,300,000.00	1,300,000.00
52990	ComRecycle	88,650.00	91,813.00	104,300.00	98,000.00	98,000.00	98,000.00
53000	BC Recycle	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

NEXT YEAR BUDGET LEVELS REPORT

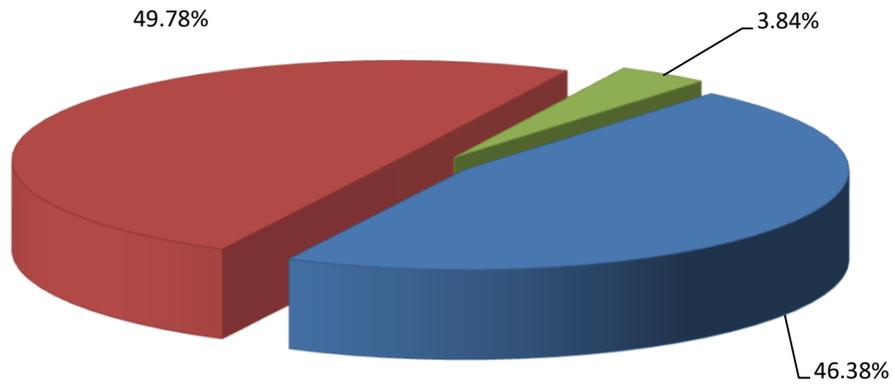
PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

2021	2022	2023	2023		2023		2023		
			REVISED BUD	REVISED BUD	FINANCE	CITY MANAGER	ADOPTED		
Solid Waste Management									
121431 53190	Office	700.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
121431 53210	Opsupply	3,500.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00
121431 53220	OSHASupply	500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
121431 53260	Uniform	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
121431 53310	Gas	62,000.00	84,000.00	67,000.00	67,000.00	67,000.00	67,000.00	67,000.00	67,000.00
121431 53320	Repair	135,000.00	121,406.04	121,500.00	121,500.00	121,500.00	121,500.00	121,500.00	121,500.00
121431 55110	Ins-Bld	695.00	800.00	200.00	200.00	200.00	200.00	200.00	200.00
121431 55120	Ins-Veh	12,900.00	13,187.00	13,600.00	13,600.00	13,600.00	13,600.00	13,600.00	13,600.00
121431 55130	Ins-GenLia	13,405.00	8,872.00	9,200.00	9,200.00	9,200.00	9,200.00	9,200.00	9,200.00
121431 55140	Ins-WC	27,000.00	29,399.66	30,300.00	30,300.00	30,300.00	30,300.00	30,300.00	30,300.00
121431 55990	Misc	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL Operating		3,096,164.00	3,155,907.70	3,522,600.00	3,278,500.00	3,278,500.00	3,278,500.00	3,278,500.00	3,278,500.00
5C Capital									
121431 99540	Equiprepl	147,505.00	.00	175,000.00	.00	.00	.00	.00	.00
TOTAL Capital		147,505.00	.00	175,000.00	.00	.00	.00	.00	.00
TOTAL Solid waste Mgt		4,221,919.00	4,170,832.70	4,790,300.00	4,353,600.00	4,353,600.00	4,353,600.00	4,353,600.00	4,353,600.00
TOTAL Solid waste Management		4,221,919.00	4,170,832.70	4,790,300.00	4,353,600.00	4,353,600.00	4,353,600.00	4,353,600.00	4,353,600.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		4,221,919.00	4,170,832.70	4,790,300.00	4,353,600.00	4,353,600.00	4,353,600.00	4,353,600.00	4,353,600.00
GRAND TOTAL		4,221,919.00	4,170,832.70	4,790,300.00	4,353,600.00	4,353,600.00	4,353,600.00	4,353,600.00	4,353,600.00

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

**Solid Waste Management
2021-2022 Service Contract
\$2,389,806**

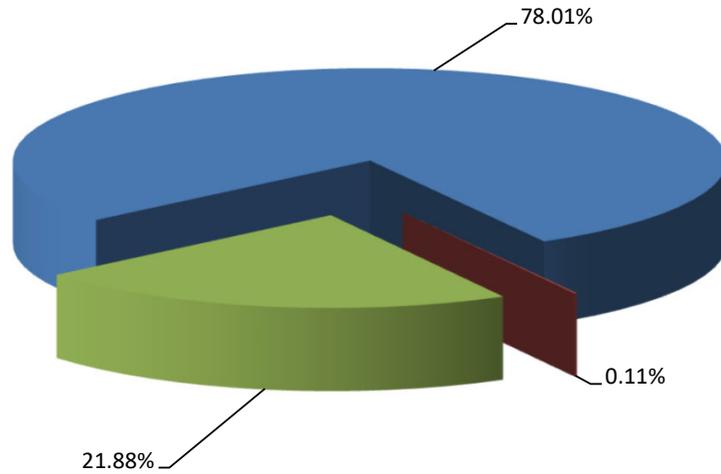


■ Residential Standard \$1,108,280

■ Commercial Standard \$1,189,753

■ Commercial Recycle \$91,773

**Solid Waste Management
2021-2022 Disposal Expenses
\$461,169**



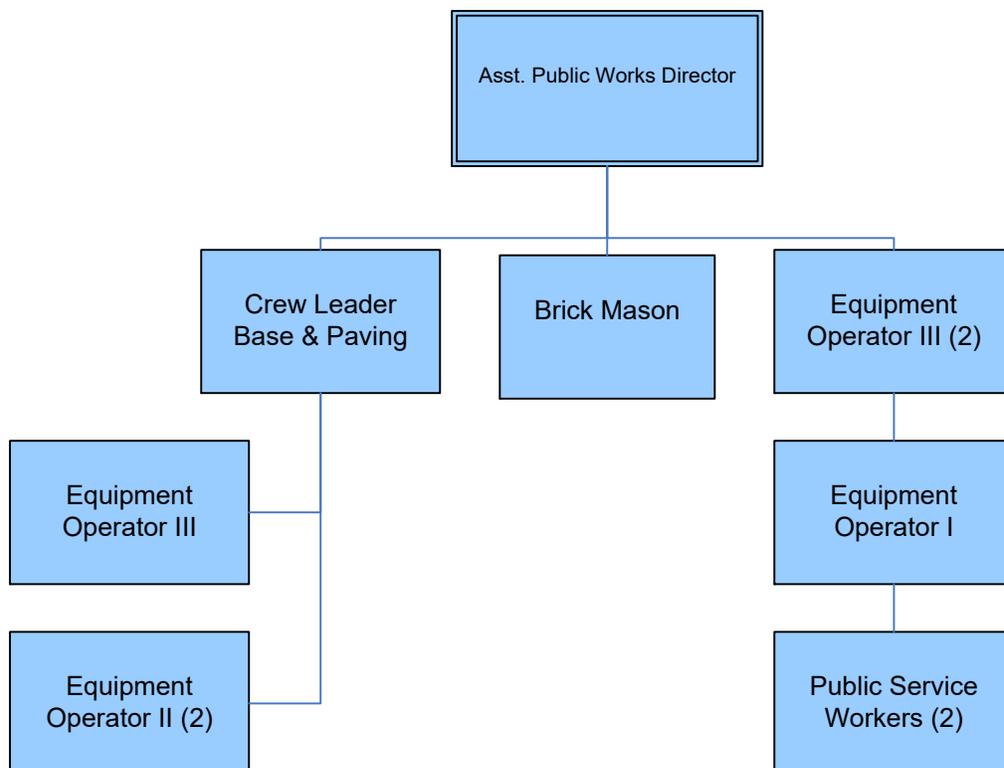
■ Waste Connections Transfer Station \$359,769

■ Bradley County Landfill \$500

■ Contracted Brush Chipping \$100,900

STATE STREET AID

State Street Aid



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER
					ADOPTED
State Street Aid					
124 State Street Aid					
3C Intergovernmental					
124 33551 St Gas Tx	-1,425,000.00	-1,475,000.00	-1,380,000.00	-1,450,000.00	-1,450,000.00
TOTAL Intergovernmental	-1,425,000.00	-1,475,000.00	-1,380,000.00	-1,450,000.00	-1,450,000.00
3F Interest					
124 36110 Int-Gen	-5,000.00	-2,000.00	-2,500.00	-1,000.00	-1,000.00
TOTAL Interest	-5,000.00	-2,000.00	-2,500.00	-1,000.00	-1,000.00
TOTAL State Street Aid	-1,430,000.00	-1,477,000.00	-1,382,500.00	-1,451,000.00	-1,451,000.00
TOTAL State Street Aid	-1,430,000.00	-1,477,000.00	-1,382,500.00	-1,451,000.00	-1,451,000.00
TOTAL REVENUE	-1,430,000.00	-1,477,000.00	-1,382,500.00	-1,451,000.00	-1,451,000.00
TOTAL EXPENSE	.00	.00	.00	.00	.00
GRAND TOTAL	-1,430,000.00	-1,477,000.00	-1,382,500.00	-1,451,000.00	-1,451,000.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

State Street Aid		2021	2022	2023	2023	2023	2023
State Street Aid		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
124411 State Street Aid							
5A Personnel							
124411	51110	446,500.00	473,850.00	510,800.00	510,800.00	510,800.00	510,800.00
124411	51120	7,900.00	7,900.00	7,900.00	5,000.00	5,000.00	5,000.00
124411	51310	550.00	550.00	75.00	75.00	75.00	75.00
124411	51320	10,125.00	10,650.00	11,250.00	11,250.00	11,250.00	11,250.00
124411	51330	4,800.00	4,800.00	4,800.00	2,500.00	2,500.00	2,500.00
124411	51340	1,000.00	1,083.00	1,300.00	1,300.00	1,300.00	1,300.00
124411	51360	2,000.00	1,300.00	1,600.00	1,600.00	1,600.00	1,600.00
124411	51400	5,400.00	5,600.00	6,100.00	6,100.00	6,100.00	6,100.00
124411	51410	36,200.00	38,500.00	41,200.00	41,200.00	41,200.00	41,200.00
124411	51420	118,300.00	121,600.00	129,000.00	129,000.00	129,000.00	129,000.00
124411	51430	81,500.00	86,270.00	92,500.00	92,500.00	92,500.00	92,500.00
124411	51440	5,600.00	5,800.00	6,000.00	6,000.00	6,000.00	6,000.00
124411	51450	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
124411	51490	1,000.00	3,400.00	1,600.00	1,000.00	1,000.00	1,000.00
124411	51920	500.00	196.00	500.00	500.00	500.00	500.00
124411	51970	1,700.00	1,421.00	1,700.00	1,700.00	1,700.00	1,700.00
TOTAL Personnel		724,475.00	764,320.00	817,725.00	811,925.00	811,925.00	811,925.00
5B Operating							
124411	55140	28,500.00	22,362.95	24,900.00	24,900.00	24,900.00	24,900.00
TOTAL Operating		28,500.00	22,362.95	24,900.00	24,900.00	24,900.00	24,900.00
5C Capital							
124411	99540	100,000.00	213,658.00	180,000.00	170,000.00	170,000.00	170,000.00
TOTAL Capital		100,000.00	213,658.00	180,000.00	170,000.00	170,000.00	170,000.00
5D Other Sources (Uses)							
124411	57620	449,878.00	447,836.00	444,042.00	444,042.00	444,042.00	444,042.00
TOTAL Other Sources (Uses)		449,878.00	447,836.00	444,042.00	444,042.00	444,042.00	444,042.00
TOTAL State Street Aid		1,302,853.00	1,448,176.95	1,466,667.00	1,450,867.00	1,450,867.00	1,450,867.00
TOTAL State Street Aid		1,302,853.00	1,448,176.95	1,466,667.00	1,450,867.00	1,450,867.00	1,450,867.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		1,302,853.00	1,448,176.95	1,466,667.00	1,450,867.00	1,450,867.00	1,450,867.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

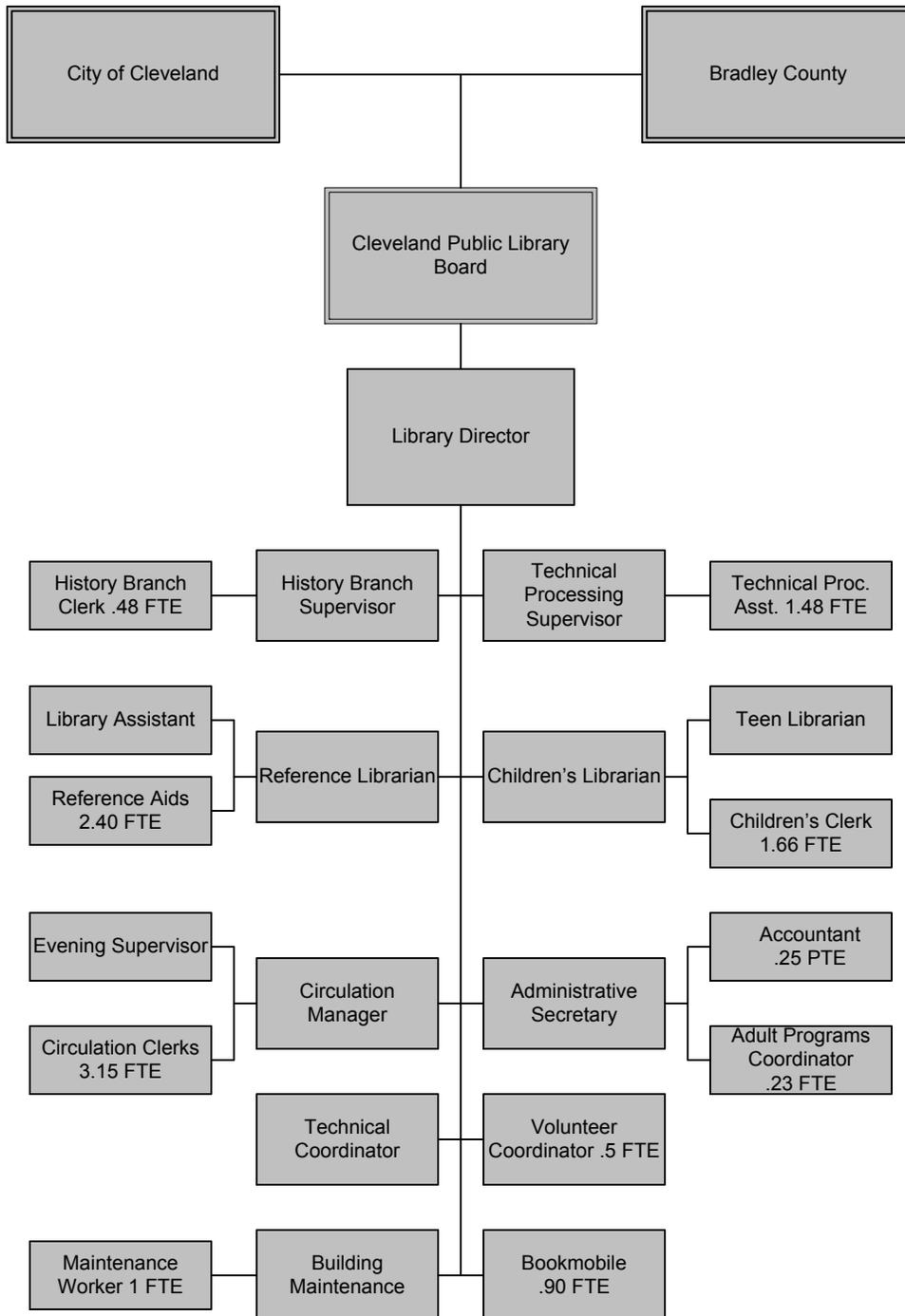
	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
State Street Aid	1,302,853.00	1,448,176.95	1,466,667.00	1,450,867.00	1,450,867.00	1,450,867.00

GRAND TOTAL 1,302,853.00 1,448,176.95 1,466,667.00 1,450,867.00 1,450,867.00 1,450,867.00

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

CLEVELAND/BRADLEY COUNTY PUBLIC LIBRARY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Cleveland Public Library						
129 Cleveland Public Library						
3C Intergovernmental						
129 33492 St Tech	-7,000.00	-3,614.00	.00	.00	.00	.00
129 33494 STLbmisc	-9,250.00	-58,561.00	.00	.00	.00	.00
129 33711 BradColLib	-673,600.00	-679,800.00	-698,900.00	-698,900.00	-684,000.00	-684,000.00
TOTAL Intergovernmental	-689,850.00	-741,975.00	-698,900.00	-698,900.00	-684,000.00	-684,000.00
3D Charges for services						
129 34765 Lib-Gifts	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00
TOTAL Charges for services	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00
3F Interest						
129 36110 Int-Gen	-1,200.00	.00	.00	.00	.00	.00
129 36112 Int-Lib	.00	.00	.00	-1,500.00	-1,500.00	-1,500.00
TOTAL Interest	-1,200.00	.00	.00	-1,500.00	-1,500.00	-1,500.00
3G Miscellaneous						
129 34761 LibmiscChg	-16,000.00	-39,000.00	-40,000.00	-40,000.00	-40,000.00	-40,000.00
129 34767 Lib-Lndspe	-70,000.00	.00	.00	.00	.00	.00
TOTAL Miscellaneous	-86,000.00	-39,000.00	-40,000.00	-40,000.00	-40,000.00	-40,000.00
5D Other Sources (Uses)						
129 36810 TransGF	-673,600.00	-679,900.00	-698,900.00	-685,000.00	-684,000.00	-684,000.00
TOTAL Other Sources (Uses)	-673,600.00	-679,900.00	-698,900.00	-685,000.00	-684,000.00	-684,000.00
TOTAL Cleveland Public Libra	-1,520,650.00	-1,530,875.00	-1,507,800.00	-1,495,400.00	-1,479,500.00	-1,479,500.00
TOTAL Cleveland Public Libra	-1,520,650.00	-1,530,875.00	-1,507,800.00	-1,495,400.00	-1,479,500.00	-1,479,500.00
TOTAL REVENUE	-1,520,650.00	-1,530,875.00	-1,507,800.00	-1,495,400.00	-1,479,500.00	-1,479,500.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-1,520,650.00	-1,530,875.00	-1,507,800.00	-1,495,400.00	-1,479,500.00	-1,479,500.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Cleveland Public Library							
129550 Cleveland Public Library							
5A Personnel							
129550	51110 Salaries	743,300.00	764,800.00	794,000.00	794,000.00	785,000.00	785,000.00
129550	51510 Benefit	275,100.00	280,000.00	299,100.00	290,000.00	285,000.00	285,000.00
	TOTAL Personnel	1,018,400.00	1,044,800.00	1,093,100.00	1,084,000.00	1,070,000.00	1,070,000.00
5B Operating							
129550	52120 Books	126,900.00	117,122.00	117,100.00	117,100.00	117,100.00	117,100.00
129550	52410 Utilities	83,100.00	81,366.00	83,400.00	83,400.00	83,400.00	83,400.00
129550	52620 Equ Maint	18,100.00	15,540.00	16,000.00	16,000.00	16,000.00	16,000.00
129550	52660 Bid Maint	17,200.00	10,000.00	21,000.00	21,000.00	21,000.00	21,000.00
129550	53190 Office	71,000.00	70,250.00	73,900.00	70,000.00	70,000.00	70,000.00
129550	53460 GrantExp	16,250.00	76,018.00	.00	.00	.00	.00
129550	55100 Ins	26,000.00	29,161.00	31,200.00	31,200.00	31,200.00	31,200.00
129550	55970 GiftMem	70,000.00	70,000.00	.00	70,000.00	70,000.00	70,000.00
	TOTAL Operating	428,550.00	469,457.00	342,600.00	408,700.00	408,700.00	408,700.00
5C Capital							
129550	99330 Improv	70,000.00	398.00	.00	.00	.00	.00
129550	99340 Furn	2,500.00	1,102.00	2,000.00	.00	.00	.00
129550	99470 Equip	.00	11,454.00	.00	.00	.00	.00
	TOTAL Capital	72,500.00	12,954.00	2,000.00	.00	.00	.00
	TOTAL Cleveland Public Libra	1,519,450.00	1,527,211.00	1,437,700.00	1,492,700.00	1,478,700.00	1,478,700.00
	TOTAL Cleveland Public Libra	1,519,450.00	1,527,211.00	1,437,700.00	1,492,700.00	1,478,700.00	1,478,700.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	1,519,450.00	1,527,211.00	1,437,700.00	1,492,700.00	1,478,700.00	1,478,700.00
	GRAND TOTAL	1,519,450.00	1,527,211.00	1,437,700.00	1,492,700.00	1,478,700.00	1,478,700.00

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DRUG ENFORCEMENT FUND

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Drug Enforcement						
130 Drug Enforcement						
3D Charges for services						
130 34214 Drug Task	-5,667.00	-1,312.00	.00	.00	.00	.00
TOTAL Charges for services	-5,667.00	-1,312.00	.00	.00	.00	.00
3E Fines&Forfeitures						
130 35140 FinesBCDru	-17,000.00	-16,500.00	.00	-16,500.00	-16,500.00	-16,500.00
TOTAL Fines&Forfeitures	-17,000.00	-16,500.00	.00	-16,500.00	-16,500.00	-16,500.00
3F Interest						
130 36110 Int-Gen	-100.00	-300.00	.00	-200.00	-200.00	-200.00
TOTAL Interest	-100.00	-300.00	.00	-200.00	-200.00	-200.00
3G Miscellaneous						
130 36990 Misc Rev	-11,165.00	-10,000.00	.00	-7,000.00	-7,000.00	-7,000.00
TOTAL Miscellaneous	-11,165.00	-10,000.00	.00	-7,000.00	-7,000.00	-7,000.00
TOTAL Drug Enforcement	-33,932.00	-28,112.00	.00	-23,700.00	-23,700.00	-23,700.00
TOTAL Drug Enforcement	-33,932.00	-28,112.00	.00	-23,700.00	-23,700.00	-23,700.00
TOTAL REVENUE	-33,932.00	-28,112.00	.00	-23,700.00	-23,700.00	-23,700.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-33,932.00	-28,112.00	.00	-23,700.00	-23,700.00	-23,700.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

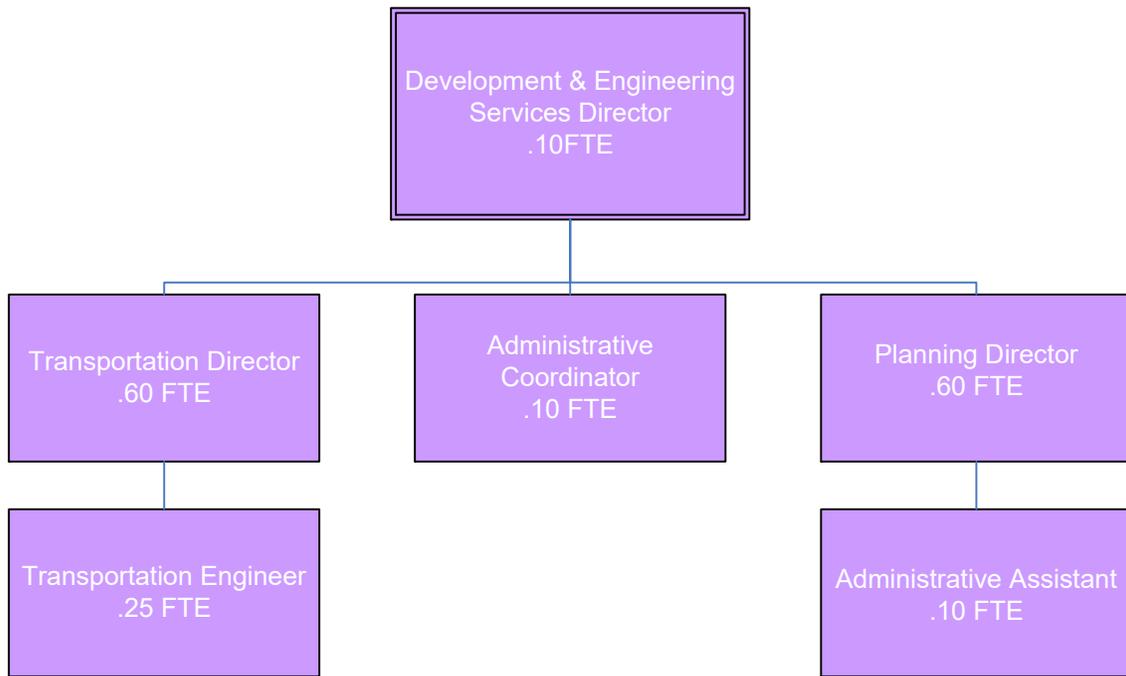
FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
Drug Enforcement	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
130311 Drug Enforcement						
5B Operating						
130311 52150 Seized Veh	24,500.00	22,770.00	23,000.00	13,000.00	13,000.00	13,000.00
130311 52360 Investigat	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Operating	34,500.00	32,770.00	33,000.00	23,000.00	23,000.00	23,000.00
5C Capital						
130311 99470 Equip	1,100.00	1,100.00	1,100.00	600.00	600.00	600.00
TOTAL Capital	1,100.00	1,100.00	1,100.00	600.00	600.00	600.00
TOTAL Drug Enforcement	35,600.00	33,870.00	34,100.00	23,600.00	23,600.00	23,600.00
TOTAL Drug Enforcement	35,600.00	33,870.00	34,100.00	23,600.00	23,600.00	23,600.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	35,600.00	33,870.00	34,100.00	23,600.00	23,600.00	23,600.00
GRAND TOTAL	35,600.00	33,870.00	34,100.00	23,600.00	23,600.00	23,600.00

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METROPOLITAN PLANNING ORGANIZATION

Metropolitan Planning Organization



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Metro Transportation Planning						
138 Metro Transportation Planning						
3C Intergovernmental						
138 331111 Fed MPO	-178,100.00	-198,000.00	.00	-198,000.00	-198,000.00	-198,000.00
TOTAL Intergovernmental	-178,100.00	-198,000.00	.00	-198,000.00	-198,000.00	-198,000.00
5D Other Sources (Uses)						
138 36810 TransGF	-44,500.00	-89,000.00	.00	-151,500.00	-151,500.00	-151,500.00
TOTAL other Sources (Uses)	-44,500.00	-89,000.00	.00	-151,500.00	-151,500.00	-151,500.00
TOTAL Metro Transportation P	-222,600.00	-287,000.00	.00	-349,500.00	-349,500.00	-349,500.00
TOTAL Metro Transportation P	-222,600.00	-287,000.00	.00	-349,500.00	-349,500.00	-349,500.00
TOTAL REVENUE	-222,600.00	-287,000.00	.00	-349,500.00	-349,500.00	-349,500.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-222,600.00	-287,000.00	.00	-349,500.00	-349,500.00	-349,500.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

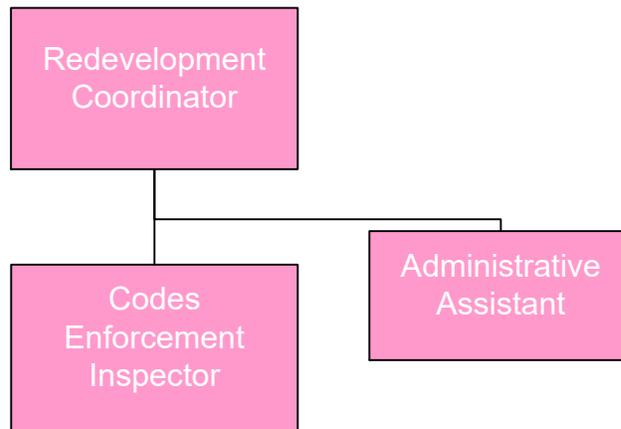
FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Metro Transportation Planning							
138203 Metropolitan Planning Org							
5A Personnel							
138203	51110 Salaries	158,900.00	182,600.00	164,600.00	164,600.00	164,600.00	164,600.00
138203	51510 Benefit	46,900.00	78,800.00	57,000.00	57,000.00	57,000.00	57,000.00
	TOTAL Personnel	205,800.00	261,400.00	221,600.00	221,600.00	221,600.00	221,600.00
5B Operating							
138203	52110 Postage	200.00	500.00	500.00	.00	.00	.00
138203	52450 Telephone	2,000.00	2,400.00	2,000.00	1,600.00	1,600.00	1,600.00
138203	52550 ContrSvc	75,000.00	63,300.00	105,000.00	104,000.00	104,000.00	104,000.00
138203	52830 ProfDev	500.00	5,000.00	8,000.00	1,000.00	1,000.00	1,000.00
138203	53190 Office	4,300.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	TOTAL Operating	82,000.00	76,200.00	120,500.00	111,600.00	111,600.00	111,600.00
5C Capital							
138203	99470 Equip	6,500.00	.00	.00	.00	.00	.00
138203	99500 Hardware	.00	4,500.00	3,000.00	.00	.00	.00
138203	99510 Software	5,500.00	12,500.00	12,000.00	6,000.00	6,000.00	6,000.00
	TOTAL Capital	12,000.00	17,000.00	15,000.00	6,000.00	6,000.00	6,000.00
	TOTAL Metropolitan Planning	299,800.00	354,600.00	357,100.00	339,200.00	339,200.00	339,200.00
	TOTAL Metro Transportation P	299,800.00	354,600.00	357,100.00	339,200.00	339,200.00	339,200.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	299,800.00	354,600.00	357,100.00	339,200.00	339,200.00	339,200.00
	GRAND TOTAL	299,800.00	354,600.00	357,100.00	339,200.00	339,200.00	339,200.00

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

*Community
Development
Block Grant*

Community Development Block Grant



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Community Deve Block Grant						
139 Comm Dev Block Grant						
3C Intergovernmental						
139	33123	17 CDBG	-12,314.00	.00	.00	.00
139	33124	18 CDBG	-205,599.00	.00	.00	.00
139	33125	19 CDBG	-247,494.00	.00	.00	.00
139	33126	20 CDBG	-392,386.00	.00	.00	.00
139	33127	21 CDBG	-166,840.18	.00	.00	.00
139	33128	22 CDBG	-363,964.00	.00	.00	.00
139	33580	COVID	-584,171.00	.00	-375,000.00	-375,000.00
	TOTAL Intergovernmental		-1,441,964.00	.00	-375,000.00	-375,000.00
5D Other Sources (Uses)						
139	36810	TransGF	-30,000.00	.00	-30,000.00	-30,000.00
	TOTAL other sources (Uses)		-30,000.00	.00	-30,000.00	-30,000.00
	TOTAL Comm Dev Block Grant		-1,471,964.00	.00	-405,000.00	-405,000.00
	TOTAL Community Deve Block G		-1,471,964.00	.00	-405,000.00	-405,000.00
	TOTAL REVENUE		-1,471,964.00	.00	-405,000.00	-405,000.00
	TOTAL EXPENSE		.00	.00	.00	.00
	GRAND TOTAL		-1,471,964.00	.00	-405,000.00	-405,000.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
	REVISED BUD	REVISED BUD	FINANCE	DEPT HEAD	CITY MANAGER	ADOPTED
Community Deve Block Grant						
139205 99500 Hardware	75.00	935.81	.00	.00	.00	.00
64933 AVERY JOHNSON PARK						
139205 99210 64933 CapProj	12,314.00	.00	.00	.00	.00	.00
64939 BLYTHE TO BLYTHE SIDEWALKS						
139205 99210 64939 CapProj	187,722.00	.00	.00	.00	.00	.00
84933 AVERY JOHNSON PARK 2						
139205 99210 84933 CapProj	116,750.00	17,850.00	.00	.00	.00	.00
94932 Avery Johnson Park Phase 4						
139205 99210 94932 CapProj	.00	60,000.00	.00	.00	.00	.00
94933 AVERY JOHNSON PARK 3						
139205 99210 94933 CapProj	210,326.00	36,129.51	.00	.00	.00	.00
95035 MOSBY PARK PHASE 1						
139205 99210 95035 CapProj	75,000.00	73,500.00	.00	.00	.00	.00
95036 Mosby Park - COVID						
139205 99210 95036 MosbyCOVID	265,343.00	305,343.00	.00	.00	.00	.00
95037 Foster Lane - Habitat						
139205 99210 95037 CapProj	.00	52,000.00	.00	.00	.00	.00
TOTAL Capital	867,580.00	637,782.32	258,916.00	.00	258,916.00	258,916.00
TOTAL Community DeveIopment	1,458,449.00	902,770.51	336,475.00	77,559.00	336,475.00	336,475.00

E-TICKETING GRANT

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
E-Ticketing Grant							
132	E-Ticketing Grant	-2,800.00	.00	.00	.00	.00	.00
3E	Fines&Forfeitures						
	35151 Etktg Grt	-2,800.00	.00	.00	.00	.00	.00
	TOTAL Fines&Forfeitures	-2,800.00	.00	.00	.00	.00	.00
	TOTAL E-Ticketing Grant	-2,800.00	.00	.00	.00	.00	.00
	TOTAL E-Ticketing Grant	-2,800.00	.00	.00	.00	.00	.00
	TOTAL REVENUE	-2,800.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-2,800.00	.00	.00	.00	.00	.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
E-Ticketing Grant							
132311	E-Ticketing						
5B Operating							
132311	53100 ETechPol	12,931.00	11,875.58	.00	.00	.00	.00
132311	53120 ETechCourt	16,655.00	16,632.00	.00	.00	.00	.00
	TOTAL Operating	29,586.00	28,507.58	.00	.00	.00	.00
	TOTAL E-Ticketing	29,586.00	28,507.58	.00	.00	.00	.00
	TOTAL E-Ticketing Grant	29,586.00	28,507.58	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	29,586.00	28,507.58	.00	.00	.00	.00
	GRAND TOTAL	29,586.00	28,507.58	.00	.00	.00	.00

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



2022-2023

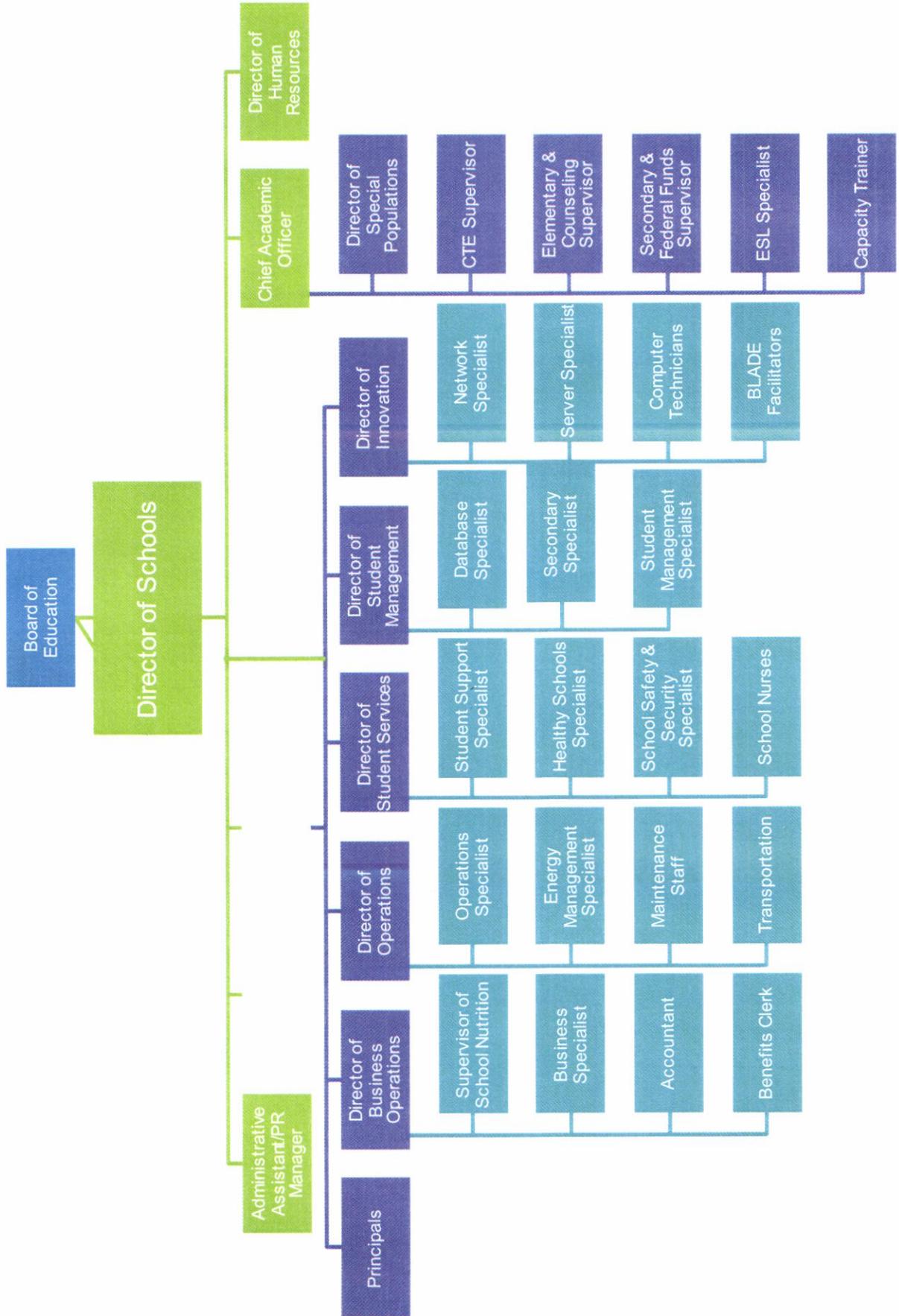
General Fund Budget

and

School Nutrition Budget

Board of Education

Cleveland City Schools



2022-2023 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 \$1,418,000 based on the April estimate. We will receive our final funding allocation from the State in 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 7%.

City of Cleveland: this line item (account #49810) increased by \$173,300 in 2021-22 bringing the total allocation to \$5,605,300. There is no projected increase for 2022-23.

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 2022-23 budget includes a step-increase for all employees who qualify and a cost-of-living adjustment. The TCRS employer contribution rate for teachers decreased by 1.61% to 8.69% and the support staff contribution rate remains at 17.18%.

The textbook line item was increased by \$638,486 for the purchase of math curriculum.

This budget also maintains funding for our digital conversion plan, the BLADE project.

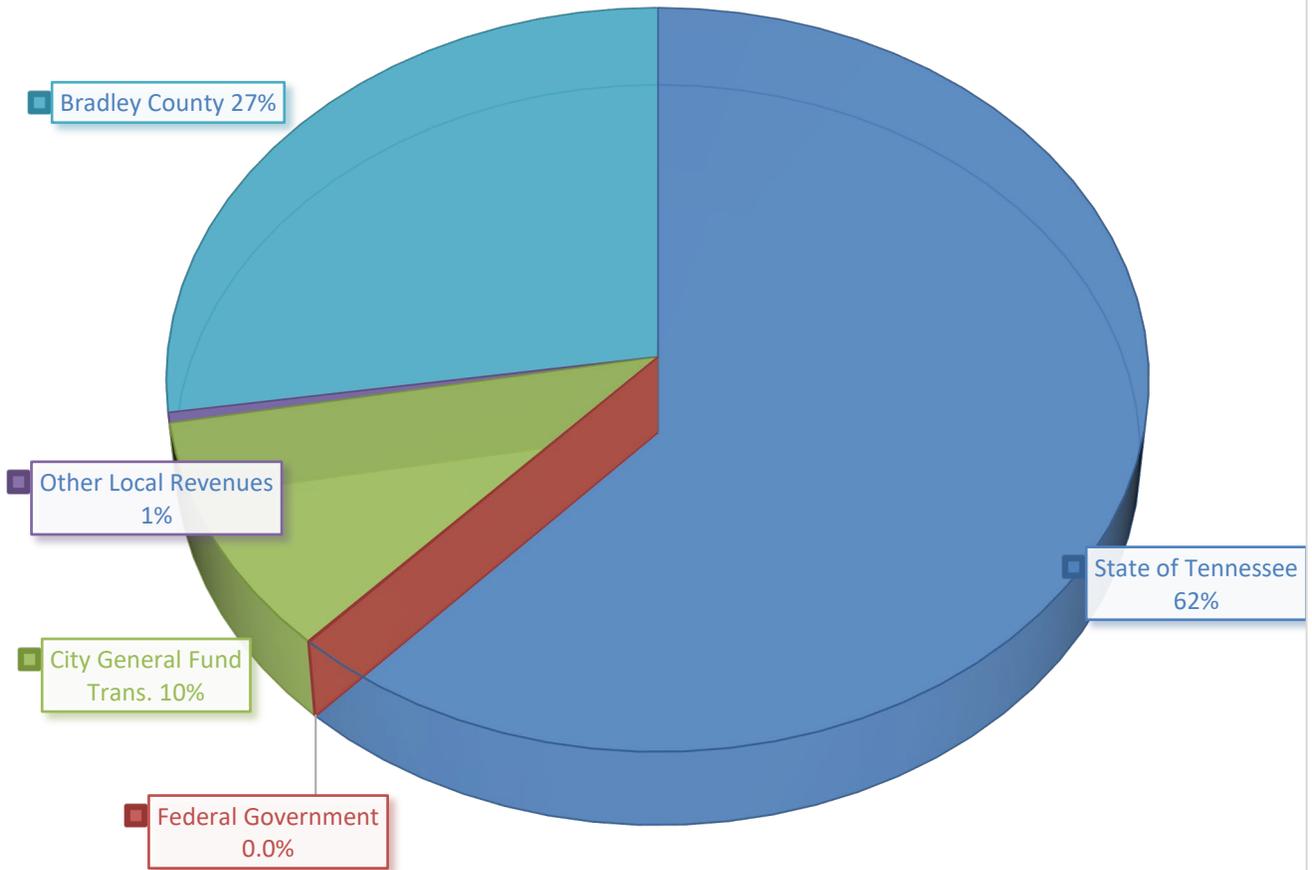
Summary

We have a balanced 2022-23 budget in the amount of \$55,305,655. We are pleased that we can maintain services as we continue to serve the students of Cleveland City Schools.

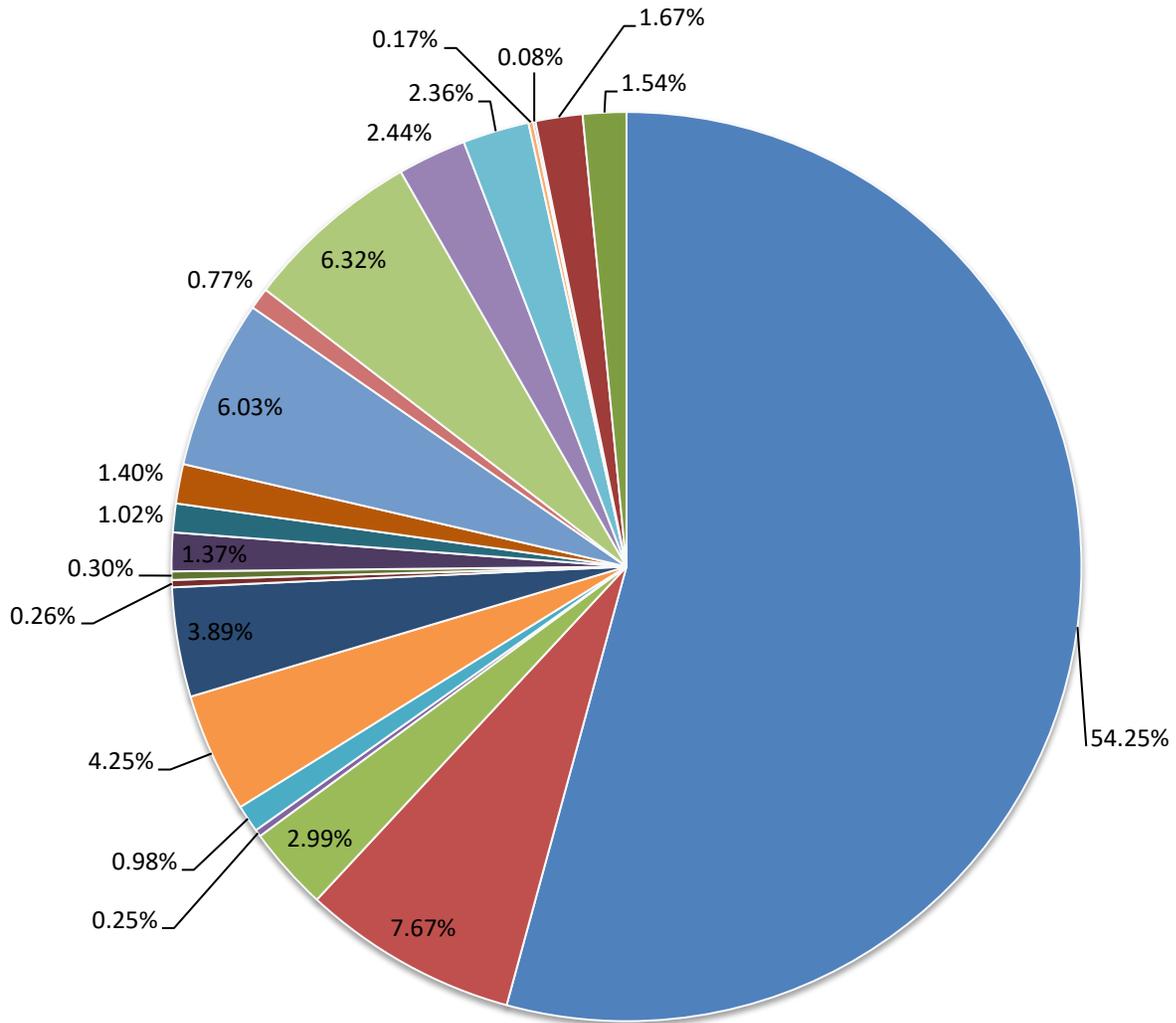
School General Fund Budget Summary

	FY 2021 ACTUAL BUDGET	FY 2022 ORIGINAL BUDGET	FY 2022 AMENDED BUDGET	FY 2023 PROPOSED BUDGET	% OF TOTAL
<i>Revenues and Other</i>					
<i>Financial Sources</i>					
Federal Government	\$58,231	\$30,000	\$77,729	\$30,000	0.1%
State of Tennessee	\$32,967,203	\$32,576,391	\$33,416,549	\$33,827,469	61.4%
Bradley County	\$15,039,221	\$13,724,788	\$14,395,237	\$15,077,421	27.4%
Other Revenues	\$760,361	\$347,883	\$371,094	\$352,883	0.6%
Other Financing Sources:					
Transfers from Other Funds	\$5,432,806	\$5,432,000	\$5,609,915	\$5,801,500	10.5%
<i>Total Revenues and Other</i>					
<i>Financial Sources</i>	\$54,257,822	\$52,111,062	\$53,870,524	\$55,089,273	100.0%
<i>Expenditures and Other</i>					
<i>Financing uses</i>					
Regular Instruction	\$28,877,073	\$28,141,288	\$28,908,834	\$30,002,616	54.2%
Special Education	\$3,719,230	\$4,031,110	\$4,029,508	\$4,243,450	7.7%
Vocational Education	\$1,436,547	\$1,510,264	\$1,599,657	\$1,652,440	3.0%
Attendance	\$111,680	\$121,909	\$129,636	\$136,224	0.2%
Health Services	\$563,010	\$529,598	\$533,007	\$542,362	1.0%
Other Student Support	\$2,090,835	\$2,219,320	\$2,277,603	\$2,352,340	4.3%
Instructional Staff	\$1,796,636	\$1,869,896	\$1,987,515	\$2,151,920	3.9%
Special Education Program	\$133,932	\$138,172	\$140,647	\$142,182	0.3%
Vocational Education Program	\$150,723	\$158,161	\$159,988	\$165,322	0.3%
Technology	\$736,515	\$718,456	\$721,823	\$756,626	1.4%
General Administration	\$544,498	\$531,318	\$578,375	\$561,375	1.0%
Office of the Superintendent	\$639,628	\$694,296	\$758,888	\$774,515	1.4%
Office of the Principal	\$3,127,549	\$3,247,248	\$3,314,847	\$3,333,768	6.0%
Business Administration	\$387,041	\$401,345	\$414,242	\$427,285	0.8%
Operation of Plant	\$2,893,498	\$3,359,670	\$3,493,959	\$3,494,826	6.3%
Maintenance of Plant	\$1,346,957	\$1,316,367	\$1,431,896	\$1,347,333	2.4%
Transportation	\$1,179,678	\$1,265,365	\$1,373,999	\$1,307,461	2.4%
Food Service	\$82,611	\$89,409	\$94,948	\$93,861	0.2%
Community Services	\$30,000	\$40,000	\$40,000	\$45,000	0.1%
Early Childhood Education	\$910,675	\$910,957	\$924,887	\$924,887	1.7%
Other Programs	\$156,797	\$0	\$0	\$0	0.0%
Capital Outlay	\$6,000	\$0	\$105,416	\$0	0.0%
Debt Service	\$162,246	\$816,913	\$850,849	\$849,862	1.5%
Other Financing Uses:					
Transfers to other Funds	\$681,219	\$0	\$0	\$0	0.0%
<i>Total Expenditures and</i>					
<i>Other Financing uses</i>	\$51,764,578	\$52,111,062	\$53,870,524	\$55,305,655	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$2,493,244	\$0	\$0	(\$216,382)	
<i>Fund Balance at Beginning of FY</i>	\$6,025,796	\$8,519,040	\$8,519,040	\$8,519,040	
<i>Fund Balance at End of FY</i>	\$8,519,040	\$8,519,040	\$8,519,040	\$8,302,658	

2021-2022 REVENUE SUMMARY



Summary of Expenditures by Category



- | | |
|---------------------------|--------------------------------|
| ■ Regular Instruction | ■ Special Education |
| ■ Vocational Education | ■ Attendance |
| ■ Health Services | ■ Other Student Support |
| ■ Regular Instruction | ■ Special Education |
| ■ Vocational Education | ■ Technology Support |
| ■ Board of Education | ■ Office of the Superintendent |
| ■ Office of the Principal | ■ Fiscal Services |
| ■ Operation of Plant | ■ Maintenance of Plant |
| ■ Transportation | ■ Food Service |
| ■ Community Service | ■ Early Childhood Education |



General Fund Budget Detail

Revenues

2022-2023

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 35.3269%. These include property taxes, in-lieu-of taxes, local option sales tax and marriage licenses.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
40110 CURRENT PROPERTY TAX	6,350,000	6,647,043	6,846,454
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	6,523,352	6,896,758	7,379,531
40320 BANK EXCISE TAX	28,376	28,376	28,376
41110 MARRIAGE LICENSES	2,825	2,825	2,825
TOTAL LOCAL TAXES	13,724,788	14,395,237	15,077,421

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.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 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 RECQVERED	1,800	1,800	1,800
44570 CQNTRIBUTIONS & GIFTS	112,896	136,107	117,896
44990 OTHER LOCAL REVENUES	7,461	7,461	7,461
TOTAL OTHER LOCAL REVENUES	241,148	264,359	246,148

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
46511 BASIC EDUCATION PROGRAM	31,332,000	31,137,000	32,555,000
46520 SCHOOL FOOD SERVICE	27,453	27,453	27,453
46590 OTHER STATE EDUCATION	125,000	1,073,606	125,000
46610 CAREER LADDER PROGRAM	61,991	50,129	50,129
46820 INCOME TAX	0	58,474	0
46850 MIXED DRINK TAX	118,990	145,000	145,000
46980 OTHER STATE GRANTS	910,957	924,887	924,887
TOTAL STATE OF TENNESSEE	32,576,391	33,416,549	33,827,469

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
47143 EDUCATION OF HANDICAPPED	30,000	77,729	30,000
TOTAL FEDERAL GOVERNMENT	30,000	77,729	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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
49100 BONDS ISSUED	0	0	0
49200 NOTES ISSUED	0	0	0
49800 OPERATING TRANSFERS	0	4,615	0
49810 CITY GENERAL FUND TRANSFER	5,432,000	5,605,300	5,605,300
TOTAL OTHER SOURCES	5,432,000	5,609,915	5,605,300
TOTAL REVENUES	52,111,062	53,870,524	54,893,073
39000 UNDESIGNATED FUND BALANCE	0	0	412,582
TOTAL AVAILABLE FUNDS	52,111,062	53,870,524	55,305,655



General Fund Budget Detail

Expenditures

2022-2023

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 327 teachers, 64.5 teacher assistants, and one homebound teacher (see Appendix B-1,2). Substitute teachers are paid through a contracted service and are paid daily rates of \$85 with a high school diploma, \$90 with a degree, or \$100 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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
116 TEACHERS	18,501,478	19,429,188	19,555,685
117 CAREER LADDER PROGRAM	25,500	21,500	25,500
128 HOMEBOUND TEACHERS	71,512	74,180	74,601
163 ASSISTANTS	1,265,298	1,228,635	1,445,272
189 OTHER SALARIES & WAGES	160,520	160,520	162,673
195 CERTIFIED SUBSTITUTE TEACHERS	119,875	0	0
198 NON-CERTIFIED SUBSTITUTES	118,405	0	0
201 SOCIAL SECURITY	1,242,024	1,253,807	1,304,095
204 STATE RETIREMENT	2,149,922	1,928,447	1,956,386
206 LIFE INSURANCE	24,818	25,768	26,768
207 MEDICAL INSURANCE	2,787,893	2,845,938	2,845,938
210 UNEMPLOYMENT COMPENSATION	8,000	8,000	8,000
212 EMPLOYER MEDICARE LIABILITY	290,473	293,229	304,990
217 RETIREMENT-HYBRID STABILIZATION	116,242	142,014	142,014
299 OTHER FRINGE BENEFITS	89,285	89,285	89,285
330 OPERATING LEASE PAYMENTS	448,589	448,589	448,589
336 MAINTENANCE & REPAIR	13,700	13,700	13,450
399 OTHER CONTRACTED SVCS	227,970	466,250	482,975
429 INSTRUCTIONAL SUPPLIES	176,775	176,775	175,725
430 TEXTBOOKS-ELECTRONIC	73,964	73,964	73,964
449 TEXTBOOKS-BOUND	157,650	157,650	796,136
499 OTHER SUPPLIES & MATERIALS	17,975	16,380	17,650
599 OTHER CHARGES	4,550	6,145	4,650
722 REGULAR INSTRUCTION EQUIPMENT	48,870	48,870	48,270
TOTAL REGULAR INSTR. PROGRAM	28,141,288	28,908,834	30,002,616

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 are included. (see Appendix B-1,2). Also included are contracts for substitute staffing and 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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
116 TEACHERS	2,153,069	2,177,037	2,270,493
117 CAREER LADDER PROGRAM	7,000	6,000	6,000
128 HOMEBOUND TEACHERS	1,000	10,750	1,000
163 ASSISTANTS	445,854	427,594	464,959
171 SPEECH PATHOLOGIST	294,948	319,939	358,608
189 OTHER SALARIES & WAGES	45,447	0	71,074
195 CERTIFIED SUBSTITUTE TEACHERS	9,000	9,000	0
198 NON-CERTIFIED SUBSTITUTES	8,000	8,000	0
201 SOCIAL SECURITY	182,355	184,119	195,239
204 STATE RETIREMENT	337,375	340,591	321,168
206 LIFE INSURANCE	4,523	4,559	4,559
207 MEDICAL INSURANCE	437,490	425,287	425,287
212 EMPLOYER MEDICARE LIABILITY	42,647	43,060	45,661
312 CONTRACTS-PRIVATE AGENCY	22,102	22,102	22,102
336 MAINTENANCE & REPAIR	1,200	1,200	1,200
399 OTHER CONTRACTED SERVICES	0	11,170	17,000
429 INSTRUCTIONAL SUPPLIES	26,750	26,750	26,950
499 OTHER SUPPLIES & MATERIALS	7,950	7,950	7,450
725 SPECIAL EDUCATION EQUIPMENT	4,400	4,400	4,700
TOTAL SPECIAL EDUCATION	4,031,110	4,029,508	4,243,450

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 contracted staffing for 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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
116 TEACHERS	1,043,368	1,065,303	1,132,172
195 CERTIFIED SUBSTITUTE TEACHERS	4,000	4,000	0
198 NON-CERTIFIED SUBSTITUTE TEACHER	2,500	2,500	0
201 SOCIAL SECURITY	64,691	65,321	70,197
204 STATE RETIREMENT	107,467	108,512	98,386
206 LIFE INSURANCE	1,187	1,215	1,215
207 MEDICAL INSURANCE	156,880	167,511	167,511
212 EMPLOYER MEDICARE LIABILITY	15,129	15,277	16,417
336 MAINTENANCE & REPAIR	8,500	8,500	8,500
356 TUITION	375	375	375
399 OTHER CONTRACTED SERVICES	4,500	4,500	11,000
429 INSTRUCTIONAL SUPPLIES	32,700	32,700	32,700
499 OTHER SUPPLIES & MATERIALS	2,300	2,300	2,300
730 VOCATIONAL INSTRUCTION EQUIPMENT	66,667	121,643	111,667
TOTAL VOCATIONAL EDUC. PROG.	1,510,264	1,599,657	1,652,440

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
105 SUPERVISOR/DIRECTOR	51,500	51,993	54,295
189 OTHER SALARIES AND WAGES	36,564	36,920	40,390
201 SOCIAL SECURITY	5,460	5,176	5,870
204 STATE RETIREMENT	11,586	11,698	11,657
206 LIFE INSURANCE	119	122	122
207 MEDICAL INSURANCE	7,903	15,017	15,017
212 EMPLOYER MEDICARE LIABILITY	1,277	1,210	1,373
499 OTHER SUPPLIES & MATERIALS	7,500	7,500	7,500
TOTAL ATTENDANCE	121,909	129,636	136,224

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
105 SUPERVISOR/DIRECTOR-CSH	0	72,189	0
131 MEDICAL PERSONNEL	278,759	281,490	288,919
189 OTHER SALARIES AND WAGES	0	1,500	0
195 CERT. SUBSTITUTE TEACHERS-CSH	0	1,120	0
201 SOCIAL SECURITY	17,283	21,389	17,913
204 STATE RETIREMENT	47,891	56,053	49,636
206 LIFE INSURANCE	715	797	797
207 MEDICAL INSURANCE	50,714	63,519	50,714
212 EMPLOYER MEDICARE LIABILITY	4,042	4,992	4,189
348 POSTAL CHARGES	0	22	0
355 TRAVEL	0	7,638	0
399 OTHER CONTRACTED SERVICES	125,000	500	125,000
413 DRUGS/MEDICAL SUPPLIES	2,000	2,000	2,000
499 OTHER SUPPLIES & MATERIALS	3,194	19,323	3,194
524 IN SERVICE/STAFF DEVELOPMENT	0	275	0
599 OTHER CHARGES	0	0	0
790 OTHER EQUIPMENT	0	200	0
TOTAL HEALTH SERVICES	529,598	533,007	542,362

72130 Other Student Support

This section includes support services for students including 15 school counselors, 3 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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
117 CAREER LADDER PROGRAM	3,000	3,000	3,000
123 GUIDANCE PERSONNEL	965,485	968,547	1,014,626
124 PSYCHOLOGICAL PERSONNEL	128,612	129,867	210,573
164 ATTENDANTS	162,000	162,000	162,000
189 OTHER SALARIES & WAGES	64,629	65,259	68,405
201 SOCIAL SECURITY	81,774	82,475	90,136
204 STATE RETIREMENT	124,104	125,312	118,482
206 LIFE INSURANCE	1,206	1,168	1,168
207 MEDICAL INSURANCE	143,079	134,563	134,563
212 EMPLOYER MEDICARE LIABILITY	19,194	19,357	21,150
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	428,167	486,667	428,167
499 OTHER SUPPLIES & MATERIALS	6,100	7,418	8,100
TOTAL OTHER STUDENT SUPPORT	2,219,320	2,277,603	2,352,340

72210 Regular Instruction Support

Expenses are for support of instructional services. Salaries and benefits for 5.5 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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
105 SUPERVISOR/DIRECTOR	349,301	452,670	556,529
117 CAREER LADDER PROGRAM	6,000	6,000	6,000
129 LIBRARIANS	643,659	649,926	676,202
132 MATERIALS COORDINATOR	52,036	52,544	54,698
161 SECRETARIES	151,673	154,199	161,844
189 OTHER SALARIES & WAGES	85,138	85,969	91,058
201 SOCIAL SECURITY	79,001	79,747	95,029
204 STATE RETIREMENT	154,583	155,954	161,494
206 LIFE INSURANCE	1,442	1,476	1,476
207 MEDICAL INSURANCE	143,612	140,790	140,790
212 EMPLOYER MEDICARE LIABILITY	18,476	18,650	22,225
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	41,000	41,000	41,000
499 OTHER SUPPLIES AND MATERIALS	19,975	19,975	19,975
524 IN-SERVICE/STAFF DEVELOPMENT	76,000	80,615	75,600
790 OTHER EQUIPMENT	3,500	3,500	3,500
TOTAL REGULAR INSTR. SUPPORT	1,869,896	1,987,515	2,151,920

72220 Special Education Support

This section has the salary and benefits for the supervisor of special populations.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
105 SUPERVISOR/DIRECTOR	101,991	103,871	106,590
188 BONUS PAYMENTS	0	302	0
201 SOCIAL SECURITY	6,323	6,131	6,609
204 STATE RETIREMENT	10,505	10,725	9,263
206 LIFE INSURANCE	79	81	81
207 MEDICAL INSURANCE	15,806	16,104	16,104
212 EMPLOYER MEDICARE LIABILITY	1,468	1,433	1,535
308 CONSULTANTS	500	500	500
355 TRAVEL	1,500	1,500	1,500
TOTAL SPECIAL EDUC. SUPPORT	138,172	140,647	142,182

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
105 SUPERVISOR/DIRECTOR	94,236	95,156	99,180
161 SECRETARIES	24,640	24,880	26,982
201 SOCIAL SECURITY	7,370	7,576	7,822
204 STATE RETIREMENT	13,939	14,075	13,254
206 LIFE INSURANCE	146	149	149
207 MEDICAL INSURANCE	13,606	13,943	13,606
212 EMPLOYER MEDICARE LIABILITY	1,724	1,709	1,829
355 TRAVEL	2,500	2,500	2,500
TOTAL VOCATIONAL EDUC. SUPPORT	158,161	159,988	165,322

72250 Technology Support

This section includes the salary and benefits for the director of innovation and 5 technology support positions. An additional technology support position is funded by ESSER 3.0. Other items include internet connectivity, software and hardware.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
105 SUPERVISOR/DIRECTOR	97,349	98,279	103,170
189 OTHER SALARIES & WAGES	200,140	202,035	226,548
201 SOCIAL SECURITY	18,444	18,619	20,443
204 STATE RETIREMENT	44,411	44,737	47,886
206 LIFE INSURANCE	477	477	477
207 MEDICAL INSURANCE	51,160	51,160	51,160
212 EMPLOYER MEDICARE LIABILITY	4,314	4,355	4,781
350 INTERNET CONNECTIVITY	25,406	25,406	25,406
355 TRAVEL	4,000	4,000	4,000
399 CONTRACTED SERVICES	123,149	123,149	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	11,761	11,761
TOTAL TECHNOLOGY	718,456	721,823	756,626

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 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	14,500	14,500
320 DUES AND MEMBERSHIPS	7,106	7,158	7,158
331 LEGAL SERVICES	20,000	20,000	20,000
506 LIABILITY INSURANCE	62,407	67,647	67,647
508 PREMIUMS ON SURETY BONDS	40,327	43,231	43,231
510 TRUSTEE'S COMMISSION	118,520	152,150	152,150
513 WORKER'S COMP INSURANCE	169,211	155,502	155,502
533 CRIMINAL INVESTIGATION APPLICANT	8,000	9,590	9,590
534 REFUND APPLICANT INVESTIGATION	2,000	2,000	2,000
599 OTHER CHARGES	32,000	49,000	32,000
TOTAL BOARD OF EDUCATION	531,318	578,375	561,375

72320 Office of the Superintendent

This section includes salary and benefits for the Director of Schools, Chief of Staff 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 for the Administrative Office Building.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
101 ADMINISTRATIVE OFFICER	161,287	166,000	171,811
103 ASSISTANT	113,457	116,101	119,934
117 CAREER LADDER PROGRAM	1,000	2,000	2,000
161 SECRETARIES	74,180	74,903	78,026
188 BONUS PAYMENTS	0	1,174	0
189 OTHER SALARIES & WAGES	9,600	9,600	64,600
201 SOCIAL SECURITY	22,104	19,603	26,868
204 STATE RETIREMENT	42,134	43,265	44,545
206 LIFE INSURANCE	314	284	396
207 MEDICAL INSURANCE	38,996	40,755	40,755
212 EMPLOYER MEDICARE LIABILITY	5,169	5,139	6,284
307 COMMUNICATION	127,000	178,268	115,000
320 DUES AND MEMBERSHIPS	7,964	10,705	10,705
348 POSTAL CHARGES	6,500	6,500	6,500
355 TRAVEL	13,000	13,000	13,000
399 OTHER CONTRACTED SVCS	33,191	30,691	33,191
435 OFFICE SUPPLIES	16,500	16,500	16,500
599 OTHER CHARGES	16,900	19,400	19,400
701 ADMINISTRATIVE EQUIPMENT	5,000	5,000	5,000
TOTAL OFFICE OF SUPERINTENDENT	694,296	758,888	774,515

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
104 PRINCIPALS	923,440	928,814	959,501
117 CAREER LADDER PROGRAM	6,000	5,000	5,000
139 ASSISTANT PRINCIPALS	1,073,836	1,084,953	1,021,657
161 SECRETARIES	423,848	447,674	518,941
201 SOCIAL SECURITY	149,240	139,891	154,075
204 STATE RETIREMENT	279,154	281,937	261,751
206 LIFE INSURANCE	2,674	2,753	2,753
207 MEDICAL INSURANCE	289,588	324,006	324,006
212 EMPLOYER MEDICARE LIABILITY	34,903	35,254	36,034
320 DUES & MEMBERSHIPS	700	700	900
336 MAINTENANCE & REPAIR	5,525	5,525	5,025
348 POSTAL CHARGES	5,050	5,050	5,650
355 TRAVEL	5,100	5,100	5,100
399 OTHER CONTRACTED SERVICES	19,975	19,975	5,035
435 OFFICE SUPPLIES	11,225	11,225	8,565
701 ADMINISTRATIVE EQUIPMENT	16,990	16,990	19,775
TOTAL OFFICE OF THE PRINCIPAL	3,247,248	3,314,847	3,333,768

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 Frontline and My Smart Hire for Human Resources.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
119 BOOKKEEPERS	250,226	255,726	266,831
188 BONUS PAYMENTS	0	1,140	0
201 SOCIAL SECURITY	13,823	14,164	14,853
204 STATE RETIREMENT	42,989	44,009	45,842
206 LIFE INSURANCE	300	325	325
207 MEDICAL INSURANCE	42,160	43,210	43,210
212 EMPLOYER MEDICARE LIABILITY	3,628	3,313	3,869
317 DATA PROCESSING SERVICES	47,219	51,355	51,355
355 TRAVEL	1,000	1,000	1,000
TOTAL FISCAL SERVICES	401,345	414,242	427,285

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, landscaping and mowing contracts, utilities, and building and contents insurance.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
188 BONUS PAYMENTS	0	151	0
189 OTHER SALARIES & WAGES	42,200	42,612	44,103
201 SOCIAL SECURITY	2,616	2,651	2,734
204 STATE RETIREMENT	4,347	4,405	3,833
206 LIFE INSURANCE	40	40	40
207 MEDICAL INSURANCE	7,903	7,176	7,176
212 EMPLOYER MEDICARE LIABILITY	612	623	639
328 JANITORIAL SERVICES	1,461,492	1,571,377	1,571,377
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	229,785	229,785
499 OTHER SUPPLIES AND MATERIALS	25,000	0	0
501 BOILER INSURANCE	6,432	7,384	7,384
502 BUILDING & CONTENTS INSURANCE	241,963	259,385	259,385
TOTAL OPERATION OF PLANT	3,359,670	3,493,959	3,494,826

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
105 SUPERVISOR	92,002	92,880	96,061
167 MAINTENANCE PERSONNEL	527,214	531,656	547,713
188 BONUS PAYMENTS	0	3,705	0
189 OTHER SALARIES AND WAGES	35,000	35,000	35,000
201 SOCIAL SECURITY	40,259	40,819	41,782
204 STATE RETIREMENT	106,381	107,883	110,600
206 LIFE INSURANCE	1,022	1,038	1,038
207 MEDICAL INSURANCE	109,163	109,457	109,457
212 EMPLOYER MEDICARE LIABILITY	9,486	9,618	9,842
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	94,000	0
717 MAINTENANCE EQUIPMENT	2,500	12,500	2,500
TOTAL MAINTENANCE OF PLANT	1,316,367	1,431,896	1,347,333

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
105 SUPERVISOR	43,676	0	0
142 MECHANICS	94,409	95,288	98,624
146 BUS DRIVERS	606,183	679,175	633,704
189 OTHER SALARIES AND WAGES	0	44,102	45,646
201 SOCIAL SECURITY	46,145	46,592	48,234
204 STATE RETIREMENT	23,723	18,489	24,786
206 LIFE INSURANCE	238	253	253
207 MEDICAL INSURANCE	26,240	26,125	26,125
212 EMPLOYER MEDICARE LIABILITY	10,792	10,167	11,281
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	57,500	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	60,491	65,340	65,340
599 OTHER CHARGES	15,550	15,550	15,550
TOTAL TRANSPORTATION	1,265,365	1,373,999	1,307,461

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
188 BONUS PAYMENTS	0	11,749	0
189 OTHER WAGES AND SALARIES	63,844	66,442	70,337
201 SOCIAL SECURITY	3,958	4,045	4,361
204 STATE RETIREMENT	10,968	5,707	12,084
206 LIFE INSURANCE	80	81	81
207 MEDICAL INSURANCE	9,633	5,978	5,978
212 EMPLOYER MEDICARE LIABILITY	926	946	1,020
TOTAL FOOD SERVICE	89,409	94,948	93,861

73300 Community Services

This section accounts for the annual payment to the Bradley-Cleveland Public Education Foundation per agreement.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
399 OTHER CONTRACTED SERVICES	40,000	40,000	45,000
TOTAL COMMUNITY SERVICES	40,000	40,000	45,000

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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
310 CONTRACTS-OTHER PUBLIC AGENCY	910,957	924,887	924,887
TOTAL EARLY CHILDHOOD EDUC.	910,957	924,887	924,887
TOTAL EDUCATION	51,294,149	52,914,259	54,455,793

76100 Regular Capital Outlay

This section includes expenditures for major building renovations.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
304 ARCHITECTS	0	0	0
707 BUILDING IMPROVEMENTS	0	105,416	0
799 OTHER CAPITAL OUTLAY	0	0	0
TOTAL REGULAR CAPITAL OUTLAY	0	105,416	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	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
82130 PRINCIPAL ON BONDS			
601 PRINCIPAL ON BONDS	415,000	443,476	461,408
82230 INTEREST ON DEBT			
603 INTEREST ON BONDS	207,213	212,673	193,754
82330 OTHER DEBT SERVICE			
699 DEBT SERVICE	194,700	194,700	194,700
TOTAL DEBT SERVICE	816,913	850,849	849,862
TOTAL EXPENDITURES	52,111,062	53,870,524	55,305,655



School Nutrition
Fund 143
Revenues and Expenditures
2022-2023

Fund 143 – Food Service

This section includes revenues and expenditures for the operation of the School Nutrition Program.

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
43521 STUDENT LUNCHES	0	0	0
43522 ADULT LUNCHES	18,100	25,152	25,152
43523 BREAKFAST	0	0	0
43525 ALA CARTE	49,000	69,453	69,453
44110 INTEREST EARNED	500	100	100
47112 USDA COMMODITIES	236,262	236,262	236,262
47113 USDA BREAKFAST	1,070,830	1,070,830	1,070,830
47111 USDA LUNCH	2,013,450	1,645,757	2,210,378
47114 USDA-OTHER(Fresh Fruit/Veg Grant/Supper)	160,391	188,158	188,158
44170 MISCELLANEOUS	0	0	0
TOTAL REVENUES	3,548,533	3,235,712	3,800,333
39000 UNDESIGNATED FUND BALANCE	405,000	0	0
TOTAL AVAILABLE FUNDS	3,953,533	3,235,712	3,800,333

Fund 143 – Food Service continued

OBJECT CODE	2021-2022 ORIGINAL	2021-2022 AMENDED	2022-2023 PROPOSED
162 CLERICAL PERSONNEL	60,475	106,010	78,000
165 CAFETERIA PERSONNEL	1,204,375	994,570	1,204,375
196 IN-SERVICE TRAINING	2,000	2,000	2,000
201 SOCIAL SECURITY	75,850	64,926	75,850
204 STATE RETIREMENT	169,638	147,840	169,638
206 LIFE INSURANCE	3,700	3,562	3,900
207 MEDICAL INSURANCE	266,760	244,632	272,000
210 UNEMPLOYMENT COMPENSATION	500	0	300
212 EMPLOYER MEDICARE LIABILITY	17,707	15,188	18,707
299 OTHER FRINGE BENEFITS	46,000	40,596	44,000
307 COMMUNICATION	1,300	0	1,300
320 DUES AND MEMBERSHIPS	1,200	235	1,200
336 MAINTENANCE/REPAIR EQUIPMENT	40,000	38,026	40,000
354 TRANSPORTATION-NON STUDENT	3,000	873	3,000
355 TRAVEL	2,500	0	2,500
399 OTHER CONTRACTED SERVICES	1,002,175	810,892	1,002,175
422 FOOD SUPPLIES	715,941	716,518	725,900
435 OFFICE SUPPLIES	1,500	3,222	1,500
451 UNIFORMS	850	403	850
452 UTILITIES	0	0	0
524 STAFF DEVELOPMENT	1,200	76	1,200
469 USDA COMMODITIES	236,262	0	74,438
499 OTHER SUPPLIES AND MATERIALS	80,000	46,037	65,000
533 CRIMINAL INVESTIGATION	500	106	500
710 FOOD SERVICE EQUIPMENT	20,000	0	12,000
TOTAL FOOD SERVICE	3,953,433	3,235,712	3,800,333

**CLEVELAND CITY SCHOOLS
SCHOOL NUTRITION DEPARTMENT
2022/2023 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
- ETHRA Child Care Food Program

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 the 2022/2023 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 2022/2023 School Nutrition budget reflects a 1.04% decrease over the 2021/2022 budget. Based on data provided by the Tennessee Department of Education, the Cleveland City Economically Disadvantaged rate (Identified Student Population) is 37.54% as of March 25, 2022. This figure is considerably lower than in recent years past and there may be a need for consideration of coming off CEP (in whole or in part) as early as the 2023-2024 school year. The Identified Student Population calculations will be re-calculated based on data on the first operating day in April 2023. These figures will be used through the 2022/2023 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 \$3.68 for lunch and \$2.35 for breakfast. The full pay rate is \$.37 for lunch and \$.33 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 have reapplied for the Fresh Fruit and Vegetable grants for three schools: Arnold Memorial Elementary, Candy's Creek Cherokee and Blythe-Bower Elementary. We will not know if these schools will qualify for the 2022-2023 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 23% of the budget, but with the COVID-19 pandemic affecting supply lines and industry wide food shortages there are still many unknowns. One major unknown factor affecting the food costs is how the return to normal reimbursement rates will continue to affect the budget. We are still waiting on USDA to give guidance for school year 2022-2023. Labor is 34% of the new budget, which is lower than USDA's recommendation. Note that other costs expenditure is at 43% of the new budget as this is where "Other Contracted Services" line item reflects the Sodexo expense for Cleveland High and Cleveland Middle schools. This includes Sodexo labor and benefits, which weren't included in the previous year's budget. 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:	23%
Labor Costs:	34%
Other Costs:	43%

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.

Appendix

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 8.69% 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
2022-2023
(200 Days)

STEP	BS	BS+16	MA	MA+16	MA+30	ED S	D
0	44,904	46,756	48,861	50,767	52,874	53,698	56,793
1	46,455	48,307	50,455	52,370	54,477	55,288	58,353
2	46,769	48,699	50,810	52,696	54,477	55,288	58,353
3	47,076	48,954	50,955	52,863	54,477	55,288	58,353
4	47,496	49,447	51,613	53,499	55,273	56,144	59,288
5	48,056	50,010	52,229	54,107	56,183	56,992	60,058
6	48,980	50,935	53,109	55,007	57,085	57,944	61,038
7	49,780	51,881	54,260	56,164	58,223	59,125	62,149
8	50,661	52,887	55,398	57,310	59,560	60,240	63,277
9	51,515	53,899	56,529	58,435	60,562	61,399	64,456
10	52,463	54,953	57,708	59,612	61,723	62,535	65,554
11	53,644	56,134	58,864	60,769	62,857	63,668	66,774
12	54,773	57,265	59,980	61,888	63,958	64,897	67,867
13	55,907	58,396	61,180	63,090	65,174	65,987	69,135
14	57,077	59,571	62,353	64,256	66,286	67,181	70,208
15	58,225	60,720	63,476	65,381	67,462	68,351	71,430
16	59,991	62,483	65,198	67,279	69,546	70,441	73,494
17	60,633	63,119	65,833	67,923	70,186	71,075	74,132
18	61,159	63,646	66,359	68,449	70,710	71,601	74,657
19	61,159	63,646	66,359	68,449	70,710	71,601	74,657
20	61,767	64,256	66,965	69,054	71,320	72,209	75,267
21	61,767	64,256	66,965	69,054	71,320	72,209	75,267
22	61,767	64,256	66,965	69,054	71,320	72,209	75,267
23	61,767	64,256	66,965	69,054	71,320	72,209	75,267
24	62,349	64,836	67,543	69,632	71,899	72,790	75,845
25	63,211	65,698	68,405	70,494	72,761	73,652	76,707

**CLEVELAND CITY SCHOOLS
Teacher Assistant
Salary Schedule
(181 Days)**

Salary Scale is currently under development.

**CLEVELAND CITY SCHOOLS
Administrative Assistants - Schools
Salary Schedule
(210 Days)**

Salary Scale is currently under development.

CLEVELAND CITY SCHOOLS
Student Information Specialist
Salary Schedule
(210 Days)

<u>STEP</u>	<u>2022-23</u>
0	16,298
1	17,514
2	18,388
3	19,675
4	20,830
5	22,061
6	23,291
7	24,522
8	25,751
9	27,640
10	28,330
11	29,039
12	29,762
13	30,506
14	31,269
15	32,050
16	32,557
17	33,022
18	33,487
19	33,952
20	34,417
21	34,417
22	34,417
23	34,417
24	34,417
25	35,181

CLEVELAND CITY SCHOOLS
AOB
Administrative Assistants/Bookkeepers
Salary Schedule
(12 Months)

<u>STEP</u>	<u>2022-23</u>
1	22,924
2	24,399
3	26,022
4	27,646
5	29,271
6	30,900
7	32,524
8	34,151
9	35,778
10	36,703
11	38,298
12	38,919
13	39,516
14	40,111
15	40,706
16	41,300
17	41,863
18	42,432
19	42,804
20	43,070
21	43,334
22	43,595
23	43,857
24	44,121
25	44,387

CLEVELAND CITY SCHOOLS
Operations
General Maintenance Salary Schedule
(12 MONTHS)

<u>STEP</u>	<u>2022-23</u>
1	29,522
2	31,669
3	33,863
4	36,039
5	38,213

CLEVELAND CITY SCHOOLS
Operations
Skilled Salary Schedule
(12 MONTHS)

<u>STEP</u>	<u>2022-23</u>
1	29,522
2	31,689
3	33,863
4	36,039
5	38,213
6	40,390
7	41,837
8	42,205
9	42,205
10	42,867
11	44,638
12	44,638
13	44,638
14	44,638
15	44,638
16	44,989
17	44,989
18	44,989
19	44,989
20	45,646
21	45,646
22	45,646
23	45,646
24	45,646
25	46,278

CLEVELAND CITY SCHOOLS
Operations
Lead Salary Schedule
(12 MONTHS)

<u>STEP</u>	<u>2022-23</u>
10	42,867
11	44,638
12	44,638
13	44,638
14	44,638
15	44,638
16	44,989
17	44,989
18	44,989
19	44,989
20	45,646
21	45,646
22	45,646
23	45,646
24	45,646
25	46,278

**CLEVELAND CITY SCHOOLS
Technology Support
Salary Schedule
(12 MONTHS)**

<u>STEP</u>	<u>2022-23</u>
10	42,867
11	44,638
12	44,638
13	44,638
14	44,638
15	44,638
16	44,989
17	44,989
18	44,989
19	44,989
20	45,646
21	45,646
22	45,646
23	45,646
24	45,646
25	46,278

SCHOOL ALLOCATIONS 2022-2023

School	Arnold	Blythe/Bower	Candy's Creek	Mayfield	Ross	Stuart	Yates	CMS	CHS	Total
71100 Regular Instruction	247	610	457	385	244	245	252	1287	1775	5502
336 Maint & Repair - Equip	1,400	3,050						5,000		9,450
399 Other Contracted Services		10,400	17,000	12,000	8,450	7,500	8,450	23,295	65,000	152,095
429 Instr Supplies & Materials	10,500	20,600	9,500	7,500	8,100	6,000	9,050	35,535	55,000	161,785
499 Other Supplies & Materials				5,025		2,825		2,000		9,850
599 Other Charges			500	1,000				3,150		4,650
722 Reg Instruction Equip	1,500	5,900				1,000		9,395	20,475	38,270
71200 Special Education Prog										
336 Maint & Repair - Equip								200		200
429 Instr Supplies & Materials	1,000	2,600	1,000	1,000	1,500	1,600	1,250	3,000	6,000	18,950
499 Other Supplies & Materials	500	650		500		500	500	300	1,500	3,950
725 SPED Equipment	250	650	750	250	250	550				2,700
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	500	500	1,500	1,000	8,100
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	600									600
790 Other Equipment								1,500		1,500
72410 Office of the Principal										
320 Dues & Memberships						200				900
336 Maint & Repair - Equip								5,025		5,025
348 Postal Charges	450	550		400		500		1,750	2,000	5,650
399 Other Contracted Services	900	460						2,675	1,000	5,035
435 Office Supplies	1,000	890	2,000	100				3,075	1,500	8,565
701 Administration Equipment	200	2,200	425	500				3,450	13,000	19,775
Totals	23,325	55,950	41,675	35,475	23,100	24,175	23,500	116,325	173,475	517,000

DEPARTMENT ALLOCATIONS 2022-23

	Instructional	Curriculum	Vocational	Special Ed	Staff Dev	Denning Ctr	Student Mgmt	Band	Total
71100 Regular Instruction									
336 Maint & Repair - Equip								4,000	4,000
399 Other Contracted Services	88,600	2,500						1,500	92,600
429 Instr Supplies & Materials	11,100							2,840	13,940
430 Textbooks-Electronic		73,964							73,964
449 Textbooks-Bound		157,650							157,650
499 Other Supplies & Materials	7,800							10,000	17,800
722 Reg Instruction Equip									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	107,500	234,114	112,167	14,500	75,000	19,000	7,500	18,340	588,121

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 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 \$159,093.425. The City currently has \$92,784,205 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.

On June 30, 2022, the City of Cleveland had total bonded debt outstanding of \$152,845,744. Of this amount, \$68,677,000 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 \$42,300,000 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 \$3,018,878 for city general projects and \$24,747,236 for Cleveland Utilities. The city had no capital leases outstanding at the end of the year.

On February 28, 2022, the City Council authorized General Obligation Bonds with a par value of \$21,035,000 with \$3,100,000 to be used by Cleveland Utilities for water projects. The remaining bonds will be used for various city projects.

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	FY2021 Actual	FY2022 Original	FY2022 Amended	FY2023 Adopted	Percentage Change
REVENUES					
INTEREST	\$11,808	\$5,000	\$5,000	\$5,000	0.0%
INTERGOVERNMENTAL	\$107,408	\$146,450	\$146,450	\$146,250	-0.1%
TRANSFERS	\$6,841,322	\$12,046,649	\$7,735,603	\$7,371,224	-4.7%
PROCEEDS OF BONDS	\$31,363,381	\$0	\$0	\$0	0.0%
MISCELLANEOUS	\$1,871	\$0	\$0	\$0	0.0%
Total Revenues	\$38,325,790	\$12,198,099	\$7,887,053	\$7,522,474	-4.6%
EXPENDITURES					
DEBT SERVICE - PRINCIPAL PAYMENTS	\$4,648,115	\$8,342,000	\$4,902,000	\$4,959,500	1.2%
DEBT SERVICE - INTEREST PAYMENTS	\$3,451,890	\$3,850,747	\$2,980,053	\$2,554,815	-14.3%
PAYMENT TO ESCROW AGENT	\$30,745,527	\$0	\$0	\$0	0.0%
BOND PAYING AGENTS FEES	\$1,712	\$5,000	\$5,000	\$5,000	0.0%
Total Expenditures	\$38,847,244	\$12,197,747	\$7,887,053	\$7,519,315	-4.7%
NET INCOME	-\$521,454	\$352	\$0	\$3,159	0.0%
BEGINNING FUND BALANCE	\$6,508,333	\$5,986,879	\$5,987,231	\$5,987,231	0.0%
ENDING FUND BALANCE	\$5,986,879	\$5,987,231	\$5,987,231	\$5,990,390	0.1%

City of Cleveland, Tennessee
 General Obligation Notes, Series 2016-Refunding Bond
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2023	358,000.00	3.14	85,376.60	443,376.60	443,376.60
FY 2024	363,000.00	3.14	74,135.40	437,135.40	437,135.40
FY 2025	383,000.00	3.14	62,737.20	445,737.20	445,737.20
FY 2026	390,000.00	3.14	50,711.00	440,711.00	440,711.00
FY 2027	415,000.00	3.14	38,465.00	453,465.00	453,465.00
FY 2028	80,000.00	3.14	25,434.00	105,434.00	105,434.00
FY 2029	85,000.00	3.14	22,922.00	107,922.00	107,922.00
FY 2030	85,000.00	3.14	20,253.00	105,253.00	105,253.00
FY 2031	85,000.00	3.14	17,584.00	102,584.00	102,584.00
FY 2032	90,000.00	3.14	14,915.00	104,915.00	104,915.00
FY 2033	90,000.00	3.14	12,089.00	102,089.00	102,089.00
FY 2034	95,000.00	3.14	9,263.00	104,263.00	104,263.00
FY 2035	100,000.00	3.14	6,280.00	106,280.00	106,280.00
FY 2036	100,000.00	3.14	3,140.00	103,140.00	103,140.00
	<u>2,719,000.00</u>		<u>443,305.20</u>	<u>3,162,305.20</u>	<u>3,162,305.20</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2019 Refunding - City
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2023	1,835,000	2.00	1,347,338	3,182,337.50	3,182,337.50
FY 2024	1,880,000	5.00	1,281,988	3,161,987.50	3,161,987.50
FY 2025	3,165,000	5.00	1,155,863	4,320,862.50	4,320,862.50
FY 2026	3,265,000	5.00	995,113	4,260,112.50	4,260,112.50
FY 2027	3,755,000	5.00	819,613	4,574,612.50	4,574,612.50
FY 2028	3,735,000	5.00	632,363	4,367,362.50	4,367,362.50
FY 2029	4,205,000	5.00	433,863	4,638,862.50	4,638,862.50
FY 2030	3,990,000	5.00	228,988	4,218,987.50	4,218,987.50
FY 2031	3,195,000	3.25	77,319	3,272,318.75	3,272,318.75
FY 2032	240,000	3.25	21,500	261,500.00	261,500.00
FY 2033	245,000	4.00	12,700	257,700.00	257,700.00
FY 2034	260,000	3.00	3,900	263,900.00	263,900.00
	<u>29,770,000.00</u>		<u>7,010,543.75</u>	<u>36,780,543.75</u>	<u>36,780,543.75</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2019 Refunding - CU

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
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
	<u>7,280,000.00</u>		<u>902,525.00</u>	<u>8,182,525.00</u>	<u>8,182,525.00</u>

Grand Total	37,050,000.00		7,913,068.75	44,963,068.75	44,963,068.75
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City of Cleveland, Tennessee
 General Obligation Notes, Series 2020 Refunding - City
 Outstanding Debt Service Requirements

<u>Debt Service Schedule</u>					
<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
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
	<u>22,995,000.00</u>		<u>5,236,925.00</u>	<u>28,231,925.00</u>	<u>28,231,925.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2020 Refunding - CU

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
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
	<u>19,905,000.00</u>		<u>4,974,506.61</u>	<u>24,879,506.61</u>	<u>24,879,506.61</u>
Grand Total	42,900,000.00		10,211,431.61	53,111,431.61	53,111,431.61

City of Cleveland, Tennessee
 General Obligation Notes, Series 2018-Candys Creek Elem School
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2023	390,000	3.00	309,438	699,438.00	699,438.00
FY 2024	400,000	3.00	297,738	697,738.00	697,738.00
FY 2025	410,000	3.00	285,738	695,738.00	695,738.00
FY 2026	425,000	5.00	273,438	698,438.00	698,438.00
FY 2027	445,000	5.00	252,188	697,188.00	697,188.00
FY 2028	470,000	5.00	229,937	699,937.00	699,937.00
FY 2029	490,000	5.00	206,437	696,437.00	696,437.00
FY 2030	515,000	4.00	181,937	696,937.00	696,937.00
FY 2031	535,000	4.00	161,337	696,337.00	696,337.00
FY 2032	560,000	4.00	139,937	699,937.00	699,937.00
FY 2033	580,000	3.00	117,537	697,537.00	697,537.00
FY 2034	595,000	3.00	100,137	695,137.00	695,137.00
FY 2035	615,000	3.125	82,287	697,287.00	697,287.00
FY 2036	635,000	3.125	63,069	698,069.00	698,069.00
FY 2037	655,000	3.25	43,225	698,225.00	698,225.00
FY 2038	675,000	3.25	21,937	696,937.00	696,937.00
	<u>8,395,000.00</u>		<u>2,766,317.00</u>	<u>11,161,317.00</u>	<u>11,161,317.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2008-TMBF (County's Portion)
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
5/25/2023	109,000.00	5.00	37,250.00	146,250.00	146,250.00
5/25/2024	115,000.00	5.00	31,800.00	146,800.00	146,800.00
5/25/2025	121,000.00	5.00	26,050.00	147,050.00	147,050.00
5/25/2026	127,000.00	5.00	20,000.00	147,000.00	147,000.00
5/25/2027	133,000.00	5.00	13,650.00	146,650.00	146,650.00
5/25/2028	140,000.00	5.00	7,000.00	147,000.00	147,000.00
	<u>745,000.00</u>		<u>135,750.00</u>	<u>880,750.00</u>	<u>880,750.00</u>

City of Cleveland, Tennessee
 General Obligation Notes, Series 2009-QSCB (School's Portion)
 Outstanding Debt Service Requirements

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2023	259,577.00	1.50	67,184.00	326,761.00	326,761.00
FY 2024	259,578.00	1.50	67,184.00	326,762.00	326,762.00
FY 2025	259,578.00	1.50	67,184.00	326,762.00	326,762.00
FY 2026	285,130.00	1.50	67,184.00	352,314.00	352,314.00
FY 2027	24,472.00	1.50	6,292.00	30,764.00	30,764.00
	<u>1,088,335.00</u>		<u>275,028.00</u>	<u>1,363,363.00</u>	<u>1,363,363.00</u>

City of Cleveland, Tennessee
General Obligation Bonds, Series 2022 - City

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2023	-	-	852,839	852,839	852,839
FY 2024	-	-	795,394	795,394	795,394
FY 2025	495,000	5.00	795,394	1,290,394	1,290,394
FY 2026	520,000	5.00	770,644	1,290,644	1,290,644
FY 2027	545,000	5.00	744,644	1,289,644	1,289,644
FY 2028	575,000	5.00	717,394	1,292,394	1,292,394
FY 2029	605,000	5.00	688,644	1,293,644	1,293,644
FY 2030	635,000	5.00	658,394	1,293,394	1,293,394
FY 2031	665,000	5.00	626,644	1,291,644	1,291,644
FY 2032	700,000	5.00	593,394	1,293,394	1,293,394
FY 2033	735,000	5.00	558,394	1,293,394	1,293,394
FY 2034	770,000	4.00	521,644	1,291,644	1,291,644
FY 2035	800,000	3.375	490,843	1,290,843	1,290,843
FY 2036	825,000	3.375	463,843	1,288,843	1,288,843
FY 2037	855,000	3.50	436,000	1,291,000	1,291,000
FY 2038	885,000	3.50	406,074	1,291,074	1,291,074
FY 2039	915,000	3.50	375,100	1,290,100	1,290,100
FY 2040	945,000	3.50	343,075	1,288,075	1,288,075
FY 2041	980,000	4.00	310,000	1,290,000	1,290,000
FY 2042	1,020,000	4.00	270,800	1,290,800	1,290,800
FY 2043	1,060,000	4.00	230,000	1,290,000	1,290,000
FY 2044	1,105,000	4.00	187,600	1,292,600	1,292,600
FY 2045	1,150,000	4.00	143,400	1,293,400	1,293,400
FY 2046	1,195,000	4.00	97,400	1,292,400	1,292,400
FY 2047	1,240,000	4.00	49,600	1,289,600	1,289,600
	<u>19,220,000</u>		<u>12,127,158</u>	<u>31,347,158</u>	<u>31,347,158</u>

City of Cleveland, Tennessee
General Obligation Bonds, Series 2022 - CU

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2023	85,000	5.00	134,571	219,571	219,571
FY 2024	100,000	5.00	121,256	221,256	221,256
FY 2025	100,000	5.00	116,256	216,256	216,256
FY 2026	105,000	5.00	111,256	216,256	216,256
FY 2027	115,000	5.00	106,006	221,006	221,006
FY 2028	120,000	5.00	100,256	220,256	220,256
FY 2029	125,000	5.00	94,256	219,256	219,256
FY 2030	130,000	5.00	88,006	218,006	218,006
FY 2031	135,000	5.00	81,506	216,506	216,506

City of Cleveland, Tennessee
 General Obligation Bonds, Series 2022 - CU

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2032	145,000	5.00	74,756	219,756	219,756
FY 2033	150,000	5.00	67,506	217,506	217,506
FY 2034	160,000	4.00	60,006	220,006	220,006
FY 2035	165,000	3.375	53,606	218,606	218,606
FY 2036	170,000	3.375	48,038	218,038	218,038
FY 2037	175,000	3.50	42,300	217,300	217,300
FY 2038	180,000	3.50	36,176	216,176	216,176
FY 2039	190,000	3.50	29,875	219,875	219,875
FY 2040	195,000	3.50	23,226	218,226	218,226
FY 2041	200,000	4.00	16,400	216,400	216,400
FY 2042	210,000	4.00	8,400	218,400	218,400
	<u>2,955,000</u>		<u>1,413,658</u>	<u>4,368,658</u>	<u>4,368,658</u>
Grand Total	22,175,000		13,540,816	35,715,816	35,715,816

CITY OF CLEVELAND, TN

Existing/Proposed Long-Term Bonded Debt Payment Schedule as of 6/30/2022

Fiscal Year	Existing Debt Principal	New Debt Principal	Total Principal	Future Debt Principal	Grand Total Principal
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	6,383,578	0	6,383,578	0	6,383,578
2026	6,632,130	0	6,632,130	0	6,632,130
2027	6,962,472	0	6,962,472	0	6,962,472
2028	6,600,000	0	6,600,000	0	6,600,000
2029	6,550,000	0	6,550,000	0	6,550,000
2030	6,450,000	0	6,450,000	0	6,450,000
2031	5,755,000	0	5,755,000	0	5,755,000
2032	2,925,000	0	2,925,000	0	2,925,000
2033	2,930,000	0	2,930,000	0	2,930,000
2034	3,025,000	0	3,025,000	0	3,025,000
2035	2,835,000	0	2,835,000	0	2,835,000
2036	2,580,000	0	2,580,000	0	2,580,000
2037	2,500,000	0	2,500,000	0	2,500,000
2038	2,250,000	0	2,250,000	0	2,250,000
2039	915,000	0	915,000		915,000
2040	945,000	0	945,000		945,000
2041	980,000	0	980,000		980,000
2042	1,020,000	0	1,020,000		1,020,000
2043	1,060,000	0	1,060,000		1,060,000
2044	1,105,000	0	1,105,000		1,105,000
2045	1,150,000	0	1,150,000		1,150,000
2046	1,195,000	0	1,195,000		1,195,000
2047	1,240,000	0	1,240,000		1,240,000
	<u>84,932,335</u>	<u>0</u>	<u>84,932,335</u>	<u>0</u>	<u>84,932,335</u>

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Debt Service		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
210	Debt Service						
3C	Intergovernmental						
210	36972 BrColib	-146,400.00	-146,450.00	.00	-146,250.00	-146,250.00	-146,250.00
	TOTAL Intergovernmental	-146,400.00	-146,450.00	.00	-146,250.00	-146,250.00	-146,250.00
3F	Interest						
210	36110 Int-Gen	-20,000.00	-5,000.00	.00	-5,000.00	-5,000.00	-5,000.00
	TOTAL Interest	-20,000.00	-5,000.00	.00	-5,000.00	-5,000.00	-5,000.00
3G	Miscellaneous						
210	36990 Misc Rev	-1,869.76	.00	.00	.00	.00	.00
	TOTAL Miscellaneous	-1,869.76	.00	.00	.00	.00	.00
5D	Other Sources (Uses)						
210	36810 TransGF	-5,710,225.00	-6,728,579.00	.00	-5,985,000.00	-5,985,000.00	-5,985,000.00
210	36820 TransSA	-449,878.00	-447,836.00	.00	-444,042.00	-444,042.00	-444,042.00
210	36830 TransSTW	.00	.00	.00	-110,250.00	-110,250.00	-110,250.00
210	36973 CWS/CHS	-194,700.00	-194,700.00	.00	-194,700.00	-194,700.00	-194,700.00
210	36974 ESG	.00	.00	.00	-257,888.00	-257,888.00	-257,888.00
210	36976 Geothermal	-360,819.00	-364,488.00	.00	-379,344.00	-379,344.00	-379,344.00
210	36977 RefProceed	-191,789.00	.00	.00	.00	.00	.00
210	36979 CU/Refund	-4,355,480.00	.00	.00	.00	.00	.00
	TOTAL Other Sources (Uses)	-11,262,891.00	-7,735,603.00	.00	-7,371,224.00	-7,371,224.00	-7,371,224.00
	TOTAL Debt Service	-11,431,160.76	-7,887,053.00	.00	-7,522,474.00	-7,522,474.00	-7,522,474.00
	TOTAL Debt Service	-11,431,160.76	-7,887,053.00	.00	-7,522,474.00	-7,522,474.00	-7,522,474.00
	TOTAL REVENUE	-11,431,160.76	-7,887,053.00	.00	-7,522,474.00	-7,522,474.00	-7,522,474.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-11,431,160.76	-7,887,053.00	.00	-7,522,474.00	-7,522,474.00	-7,522,474.00

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

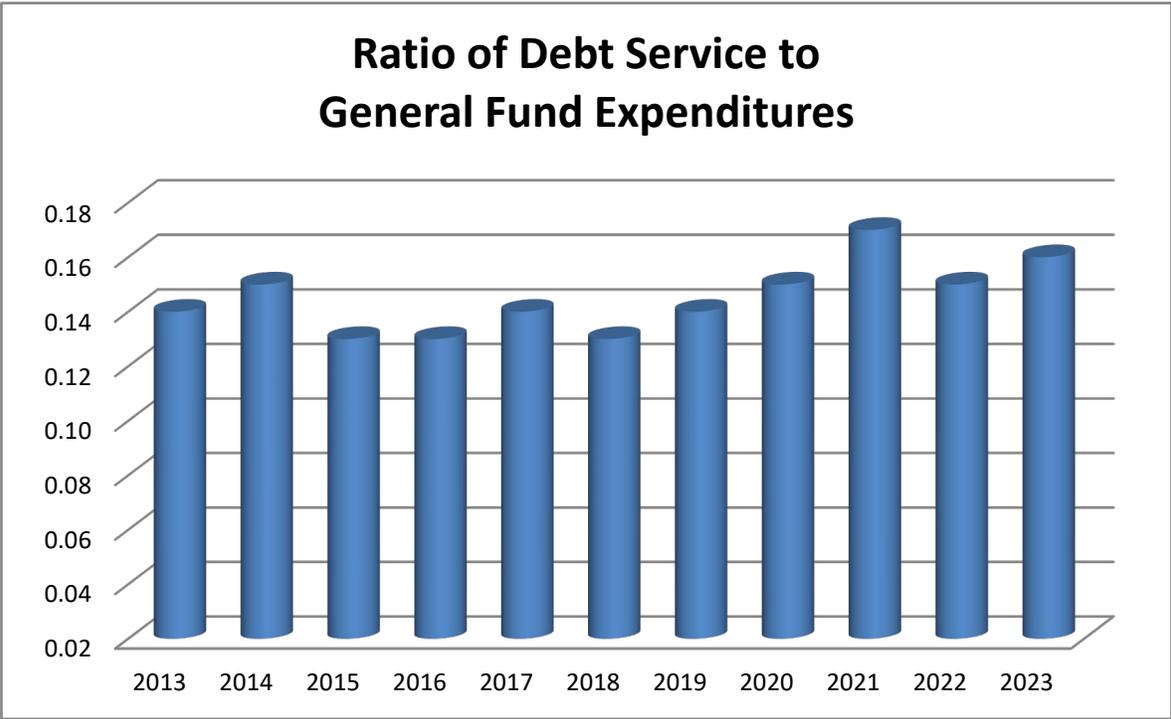
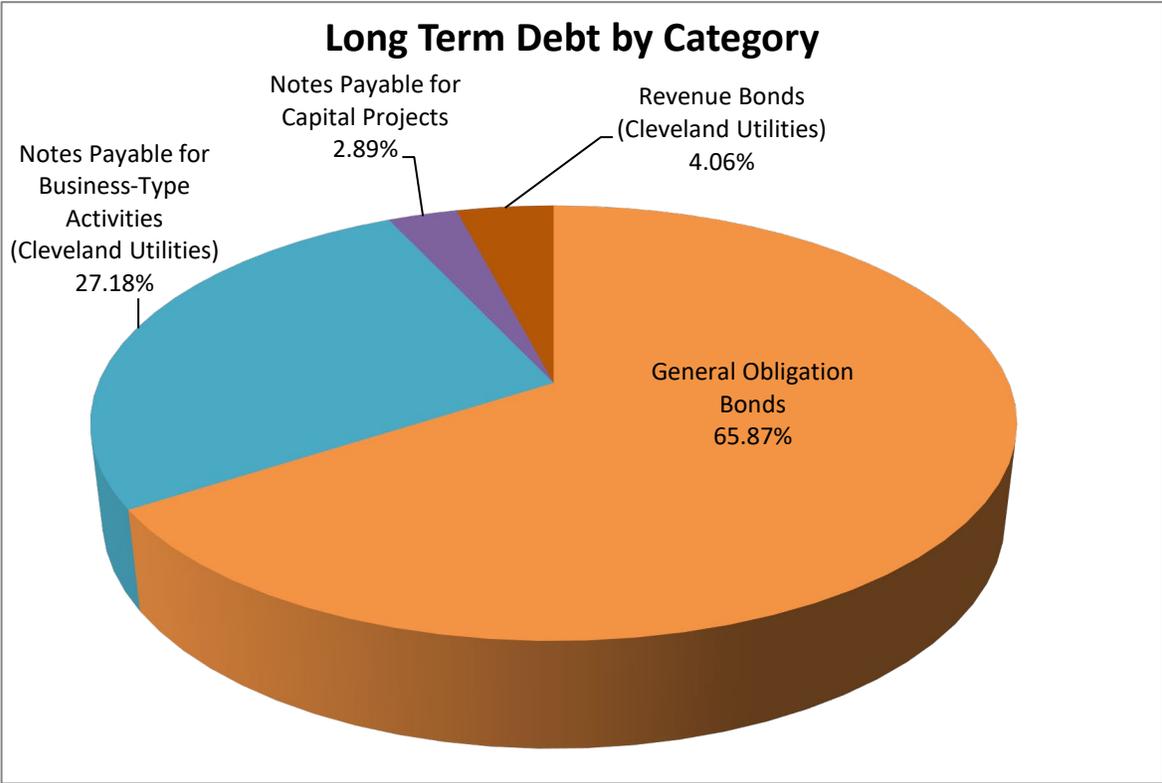
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Debt Service							
210900	Debt Service						
5B	Operating						
210900	56270	99,000.00	104,000.00	.00	109,000.00	109,000.00	109,000.00
210900	56330	60,000.00	.00	.00	.00	.00	.00
210900	56340	85,000.00	.00	.00	.00	.00	.00
210900	56350	330,000.00	.00	.00	.00	.00	.00
210900	56380	1,010,000.00	.00	.00	.00	.00	.00
210900	56390	220,000.00	.00	.00	.00	.00	.00
210900	56400	35,000.00	.00	.00	.00	.00	.00
210900	56410	329,000.00	343,000.00	.00	358,000.00	358,000.00	358,000.00
210900	56420	222,000.00	.00	.00	.00	.00	.00
210900	56430	365,000.00	375,000.00	.00	390,000.00	390,000.00	390,000.00
210900	56440	110,000.00	.00	.00	.00	.00	.00
210900	56450	4,065,000.00	1,805,000.00	.00	1,835,000.00	1,835,000.00	1,835,000.00
210900	56460	.00	2,275,000.00	.00	2,267,500.00	2,267,500.00	2,267,500.00
210900	56530	47,400.00	42,450.00	.00	37,250.00	37,250.00	37,250.00
210900	56610	4,121.00	.00	.00	.00	.00	.00
210900	56620	34,742.00	.00	.00	.00	.00	.00
210900	56630	6,914.00	.00	.00	.00	.00	.00
210900	56660	10,834.00	.00	.00	.00	.00	.00
210900	56670	38,259.00	.00	.00	.00	.00	.00
210900	56680	12,890.00	.00	.00	.00	.00	.00
210900	56690	106,477.00	96,147.00	.00	85,377.00	85,377.00	85,377.00
210900	56700	54,015.00	.00	.00	.00	.00	.00
210900	56710	331,638.00	320,688.00	.00	309,438.00	309,438.00	309,438.00
210900	56720	59,560.00	.00	.00	.00	.00	.00
210900	56730	1,977,613.00	1,410,813.00	.00	1,347,338.00	1,347,338.00	1,347,338.00
210900	56770	1,055,205.00	1,007,925.00	.00	775,412.00	775,412.00	775,412.00
210900	56790	.00	102,030.00	.00	852,839.00	852,839.00	852,839.00
210900	56810	23,115.00	.00	.00	.00	.00	.00
210900	56890	1,764.00	.00	.00	.00	.00	.00
210900	56910	5,000.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
210900	56920	311,869.76	.00	.00	.00	.00	.00
TOTAL Operating		11,011,416.76	7,887,053.00	.00	7,519,315.00	8,372,154.00	8,372,154.00
TOTAL Debt Service		11,011,416.76	7,887,053.00	.00	7,519,315.00	8,372,154.00	8,372,154.00
TOTAL Debt Service		11,011,416.76	7,887,053.00	.00	7,519,315.00	8,372,154.00	8,372,154.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		11,011,416.76	7,887,053.00	.00	7,519,315.00	8,372,154.00	8,372,154.00
GRAND TOTAL		11,011,416.76	7,887,053.00	.00	7,519,315.00	8,372,154.00	8,372,154.00

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



Cleveland Utilities Debt

Outstanding Issues Projected

As of June 30, 2022, the following represents all bonds/loans payable as well as a State Revolving Loan Fund.

<u>Description Bond Issues</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
(1) 2016B Series Revenue and Tax Refunding Issue	663,550	2,213,090	2,733,360
(2) 2018B Series Revenue and Tax Refunding Issue	2,145,000	2,990,000	0
(3) 2019 Series Revenue and Tax Refunding Issue	1,265,000	3,615,000	2,400,000
(4) 2020 Series Revenue and Tax Refunding Issue	5,970,000	6,050,000	2,610,000
(5) 2020 Series Revenue and Tax Bonds	1,760,000	1,540,000	1,975,000
Total Bonds Payable	<u>11,803,550</u>	<u>16,408,090</u>	<u>9,718,360</u>

<u>Description Loan Issues</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
(6) 2012 TMBF Spring Branch Industrial Park	828,333	0	0
(7) 2014 SRF DG2 14-151 - WT	0	1,406,610	0
(8) 2015 SRF CG4 15-349 WT	0	1,693,548	0
(9) SRF CWO 13-319 - SW	0	0	1,038,652
(10) SRF CWO 13-320 - SW	0	0	6,871,846
(11) 2016 SRF DWF 16-172	0	2,262,139	0
(12) 2017 SRF CG3 17-379	0	78,697	0
(13) 2017 SRF DW6 17-192	0	685,518	0
(14) 2017 SRF DWF 17-193	0	166,676	0
(15) 2018 SRF DWF 18-205	0	365,900	0
(16) 2018 CW6 18-415	0	0	800,194
(17) 2018 18-416	0	0	475,595
(18) 2018 18-417	0	0	7,913,979
(19) 2019 19-431	0	0	87,210
Total Loans Payable	<u>828,333</u>	<u>6,659,088</u>	<u>17,187,476</u>
Total Bonds & Loans Payable	<u>12,631,883</u>	<u>23,067,178</u>	<u>26,905,836</u>

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.

<u>Fiscal Year</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
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 06/30/22

	ELECTRIC	WATER	SEWER	TOTAL
2023	1,178,495	2,082,477	2,393,188	5,654,160
2024	1,224,193	1,720,899	2,242,189	5,187,281
2025	1,259,302	1,842,396	2,018,891	5,120,589
2026	922,474	1,903,599	1,989,898	4,815,971
2027	939,731	1,941,307	1,967,215	4,848,253
2028	975,322	1,869,112	1,964,723	4,809,157
2029	809,355	1,397,906	1,759,791	3,967,052
2030	824,946	1,410,854	1,462,756	3,698,556
2031	852,903	1,456,777	1,475,656	3,785,336
2032	588,495	1,354,917	1,474,040	3,417,452
2033	609,086	1,203,093	1,502,205	3,314,384
2034	619,678	1,231,390	1,526,200	3,377,268
2035	455,860	1,116,719	1,547,873	3,120,452
2036	307,043	904,446	1,574,785	2,786,274
2037	270,000	556,609	1,351,972	2,178,581
2038	275,000	472,331	1,098,586	1,845,917
2039	285,000	397,346	202,736	885,082
2040	115,000	100,000	200,378	415,378.00
2041	120,000	105,000	137,103	362,103.00
2042	-	-	-	-
2043	-	-	-	-
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
	<u>12,631,883</u>	<u>23,067,178</u>	<u>27,890,185</u>	<u>63,589,246</u>

CLEVELAND UTILITIES

PROJECTED ADD'L DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 6/30/20

	ELECTRIC	WATER	SEWER	TOTAL
2023	0	155,000	0	155,000
2024	175,000	580,000	550,000	1,305,000
2025	300,000	805,000	1,000,000	2,105,000
2026	475,000	955,000	1,450,000	2,880,000
2027	625,000	1,030,000	1,725,000	3,380,000
2028	775,000	1,030,000	1,962,500	3,767,500
2029	975,000	1,030,000	2,137,500	4,142,500
2030	1,075,000	1,030,000	2,262,500	4,367,500
2031	1,175,000	1,080,000	2,400,000	4,655,000
2032	1,275,000	1,080,000	2,475,000	4,830,000
2033	1,275,000	1,080,000	2,475,000	4,830,000
2034	1,275,000	1,080,000	2,475,000	4,830,000
2035	1,275,000	1,080,000	2,475,000	4,830,000
2036	1,275,000	1,080,000	2,475,000	4,830,000
2037	1,275,000	1,080,000	2,475,000	4,830,000
2038	1,275,000	1,080,000	2,475,000	4,830,000
2039	1,275,000	1,080,000	2,475,000	4,830,000
2040	1,275,000	1,080,000	2,475,000	4,830,000
2041	1,275,000	1,080,000	2,475,000	4,830,000
2042	1,275,000	1,080,000	2,475,000	4,830,000
2043	1,275,000	925,000	2,475,000	4,675,000
2044	1,100,000	500,000	1,925,000	3,525,000
2045	975,000	275,000	1,475,000	2,725,000
2046	800,000	125,000	1,025,000	1,950,000
2047	650,000	50,000	750,000	1,450,000
2048	500,000	50,000	512,500	1,062,500
2049	300,000	50,000	337,500	687,500
2050	200,000	50,000	212,500	462,500
	<u>25,400,000</u>	<u>21,600,000</u>	<u>49,425,000</u>	<u>96,425,000</u>

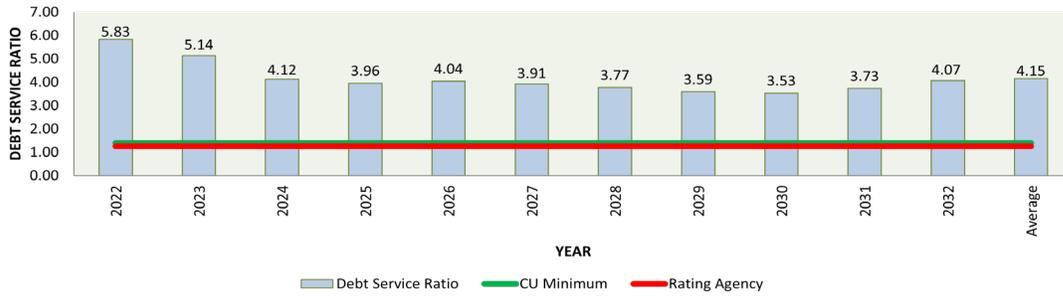
CLEVELAND UTILITIES

TOTAL DEBT (CURRENT & PROJECTED)
 PAYMENT SCHEDULE AS OF 06/30/22

	ELECTRIC	WATER	SEWER	TOTAL
2023	1,224,193	1,875,899	2,242,189	5,342,281
2024	1,434,302	2,422,396	2,568,891	6,425,589
2025	1,222,474	2,708,599	2,989,898	6,920,971
2026	1,414,731	2,896,307	3,417,215	7,728,253
2027	1,600,322	2,899,112	3,689,723	8,189,157
2028	1,584,355	2,427,906	3,722,291	7,734,552
2029	1,799,946	2,440,854	3,600,256	7,841,056
2030	1,927,903	2,486,777	3,738,156	8,152,836
2031	1,763,495	2,434,917	3,874,040	8,072,452
2032	1,884,086	2,283,093	3,977,205	8,144,384
2033	1,894,678	2,311,390	4,001,200	8,207,268
2034	1,730,860	2,196,719	4,022,873	7,950,452
2035	1,582,043	1,984,446	4,049,785	7,616,274
2036	1,545,000	1,636,609	3,826,972	7,008,581
2037	1,550,000	1,552,331	3,573,586	6,675,917
2038	1,560,000	1,477,346	2,677,736	5,715,082
2039	1,390,000	1,180,000	2,675,378	5,245,378
2040	1,395,000	1,185,000	2,612,103	5,192,103
2041	1,275,000	1,080,000	2,475,000	4,830,000
2042	1,275,000	1,080,000	2,475,000	4,830,000
2043	1,275,000	925,000	2,475,000	4,675,000
2044	1,100,000	500,000	1,925,000	3,525,000
2045	975,000	275,000	1,475,000	2,725,000
2046	800,000	125,000	1,025,000	1,950,000
2047	650,000	50,000	750,000	1,450,000
2048	500,000	50,000	512,500	1,062,500
2049	300,000	50,000	337,500	687,500
2050	200,000	50,000	212,500	462,500
	36,853,388	42,584,701	74,921,997	154,360,086

CLEVELAND UTILITIES ELECTRIC DIVISION BOND COVERAGE 2022 - 2032

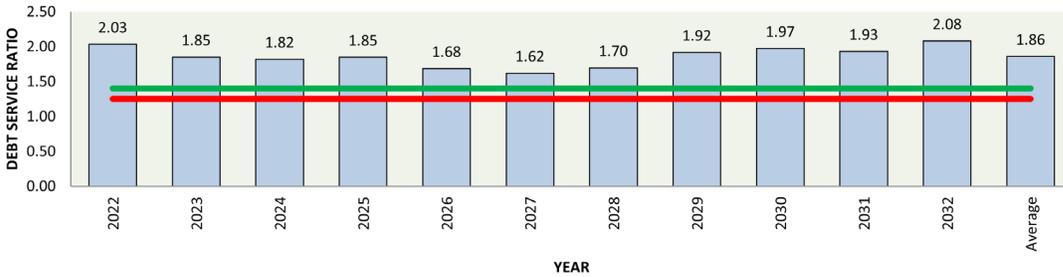
Target Ratios
 Rating Agencies (1.25)
 CU Minimum (1.40)



Debt Service Ratio CU Minimum Rating Agency

CLEVELAND UTILITIES WATER / WASTEWATER DIVISION BOND COVERAGE 2022 - 2032

Target Ratios
 Rating Agencies (1.25)
 CU Minimum (1.40)



Debt Service Ratio Rating Agency CU Minimum

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 Cleveland Public 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 FY2023

The capital projects funded in FY2023 total \$8,340,299. Major capital funds are summarized below.

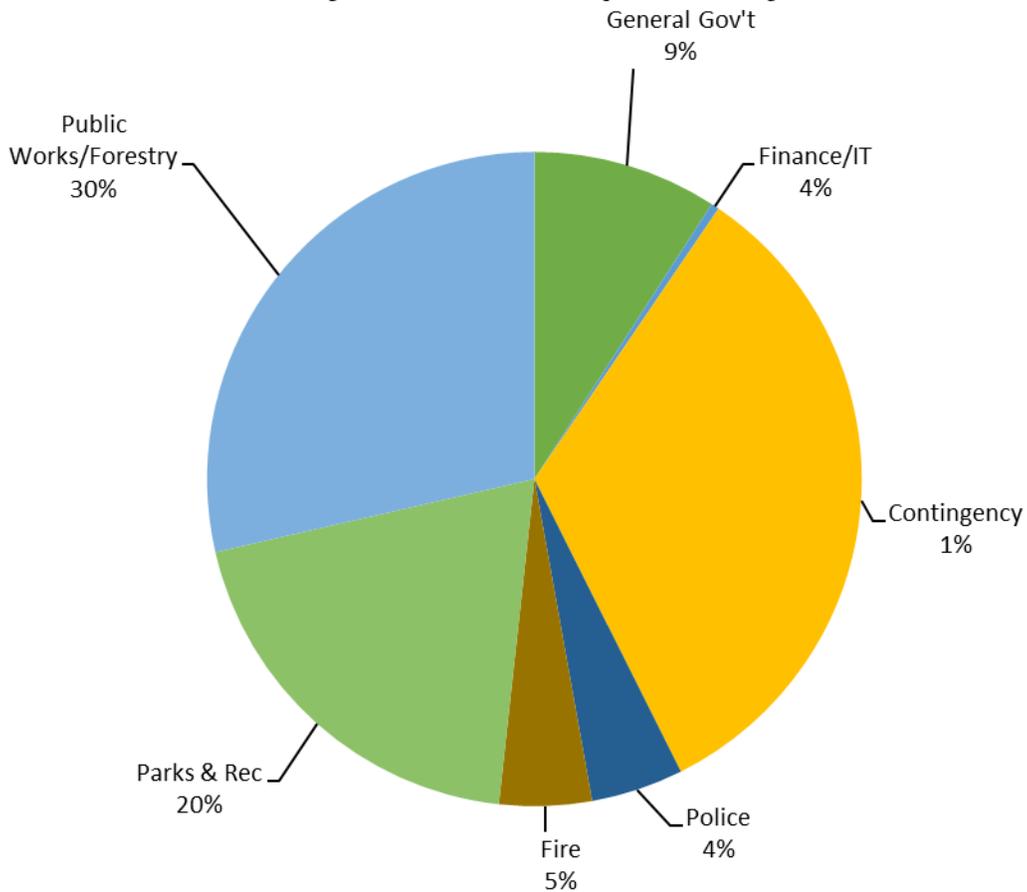
Sales Tax Capital Projects Fund:

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 \$3,482,299 has been budgeted in FY2023 for city projects and \$1,268,000 for school projects.

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

Capital Improvement Program Fund	\$2,965,000
State Grants	\$ 625,000

FY2023 Major Uses of Capital Project Funds



**FY 2023 MAJOR USES OF CAPITAL PROJECT FUNDS AND
THEIR IMPACT ON THE OPERATING BUDGET**

Capital Improvement Program Fund

General Government

Whirlpool Initiative \$ 600,000

This funding will be used to set up a redevelopment revolving fund by allocating \$.06 of the tax rate to complete the Whirlpool and Downtown Redevelopment Projects as determined by the City Manager each fiscal year.

Public Works

Street Paving and Drainage Projects \$ 365,000

These funds will be used in addition to the Sales Tax Funding to help move our 27.5-year paving cycle to approximately 20-year paving cycle per Council's request.

Parks & Recreation

Jim Sharp Park @ Candies \$ 625,000

The city of Cleveland was awarded \$625,000 in LPRF Funds for the development of the Jim Sharp Park in West Cleveland area. Mr. Sharp was a great influence in the community and the proposed park will include the construction of a 15,500 square foot with an ADA playground, pavilion with restrooms, fishing pond, park entrance and parking lot.

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.

City-Wide Computer Info Systems

GIS Flyover & Rover maintenance cost \$ 26,000

This supplies funding to assist the city’s GIS system upgrades.

Fire Department

Building Improvements-2 Roofs \$ 182,000

These roof improvements will be for two fire halls (Station 1 and 3).

Public Works Transportation and Drainage Costs

Street Paving	\$	1,000,000
Sidewalk Projects		<u>65,000</u>
	\$	1,065,000

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.

Forestry & Landscaping

Equipment Replacement \$ 165,000

This funding will be used to purchase a mower with a boom attachment.

Public Works Equipment

Equipment Replacement Program \$ 143,299

This funding will be reserved next year to build up for FY 2024 to purchase either a dump truck or knuckle boom.

Parks & Recreation

Jim Sharp Park @ Candies \$ 625,000

This funding is the city's share of the LPRF award for the development of the Jim Sharp Park in West Cleveland area. The proposed park will include the construction of a 15,500 square foot with an ADA playground, pavilion with restrooms, fishing pond, park entrance and parking lot.

Soccer Complex Mower \$ 45,000

These funds are for the purchase of a mower.

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 \$2,965,000 in a transfer from the General Fund to cover various projects and capital items that were discussed during the budget retreat held in early spring.

Goals and Objectives:

- Prioritize the necessary capital improvements in a planned, systematic fashion.
- Assure City Council and management staff review at least annually the City's ability or inability to finance those major capital improvements deemed necessary to continue to provide highest quality municipal services.
- Assure the City Council's priorities for improvements are budgeted and acquired.

SUMMARY	FY2021 Actual	FY2022 Original	FY2022 Amended	FY2023 Adopted	Percentage Change
REVENUES					
GRANTS	\$2,822,457	\$2,183,759	\$0	\$0	0.0%
INTEREST INCOME	\$6,409	\$0	\$0	\$0	0.0%
ASSET DISPOSAL	\$0	\$0	\$0	\$0	0.0%
TRANSFERS	\$1,638,973	\$1,450,000	\$2,044,918	\$2,965,000	45.0%
NOTE PROCEEDS	\$1,514,178	\$0	\$20,151,828	\$0	-100.0%
INTERGOVERNMENTAL	\$0	\$0	\$8,994,911	\$625,000	0.0%
MISCELLANEOUS	\$241,473	\$0	\$395,324	\$0	-100.0%
Total Revenues	\$6,223,490	\$3,633,759	\$31,586,981	\$3,590,000	-88.6%
EXPENDITURES					
GENERAL GOVERNMENT	\$934,186	\$600,000	\$21,897,142	\$2,595,000	-88.1%
ADMINISTRATION & FINANCE/CODES	\$13,741	\$227,000	\$529,590	\$0	-100.0%
HUMAN RESOURCES	\$0	\$60,000	\$60,000	\$0	100.0%
DEVELOPMENT & ENGINEERING	\$54,107	\$1,670,908	\$2,373,129	\$0	-100.0%
CITY-WIDE COMPUTER INFO SYS	\$310,610	\$50,000	\$76,070	\$0	100.0%
POLICE DEPARTMENT	\$466,457	\$540,000	\$166,519	\$0	-100.0%
FIRE DEPARTMENT	\$0	\$78,000	\$572,863	\$0	17.1%
PUBLIC WORKS - OPERATIONS	\$1,570,270	\$407,851	\$9,699,455	\$365,000	-96.2%
PUBLIC WORKS - STATE STREET AID	\$0	\$0	\$0	\$0	0.0%
FLEET MANAGEMENT	\$0	\$0	\$0	\$0	0.0%
ANIMAL SHELTER	\$0	\$0	\$0	\$0	0.0%
PARKS & RECREATIONS	\$63,460	\$0	\$384,912	\$625,000	62.4%
EDUCATION	\$300,128	\$0	\$102,407	\$0	-100.0%
ISSUANCE COSTS	\$0	\$0	\$151,828	\$0	0.0%
TRANSFERS	\$0	\$0	\$0	\$0	0.0%
REGIONAL JETPORT	\$1,049,116	\$0	\$362,282	\$0	-100.0%
CDBG	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$4,762,075	\$3,633,759	\$36,376,197	\$3,585,000	-90.1%
NET INCOME	\$1,461,415	\$0	-\$4,789,216	\$5,000	-100.1%
BEGINNING FUND BALANCE	\$5,721,220	\$7,182,635	\$7,182,635	\$2,393,419	-66.7%
ENDING FUND BALANCE	\$7,182,635	\$7,182,635	\$2,393,419	\$2,398,419	0.2%

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2021	2022	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER ADOPTED
322	Capital Improvements					
3C	Intergovernmental					
322	32279 Cares 4	-69,000.00	-53,000.00	.00	.00	.00
322	33430 StGeog25th	-167,031.00	.00	.00	.00	.00
322	33431 St20thPass	-216,160.00	.00	.00	.00	.00
322	33432 St ModIAcc	-818,777.00	-818,462.00	.00	.00	.00
322	33433 St25thPeer	-224,908.00	.00	.00	.00	.00
322	33435 StBarnBrid	-270,588.00	.00	.00	.00	.00
322	33436 StGautImpr	-7,039.00	-808,342.00	.00	.00	.00
322	33440 StCentAve	-867,304.00	-866,863.00	.00	.00	.00
322	33442 StL7th20th	-2,830,555.00	-2,935,233.00	.00	.00	.00
322	33443 StOcGrnway	-120,003.00	.00	.00	.00	.00
322	33444 StAdkIsson	-1,086,144.00	.00	.00	.00	.00
322	33452 StCrdPhaIII	-117,850.00	.00	.00	.00	.00
322	33453 St-Appro	-1,000,000.00	-512,851.00	.00	.00	.00
322	33454 Covid-MPO	-387,085.00	.00	.00	.00	.00
322	33458 Jet-Hangar	.00	-153,630.00	.00	.00	.00
322	33471 JetLanease	-10,950.00	.00	.00	.00	.00
322	33475 JetNPDCont	-910,758.00	.00	.00	.00	.00
322	33496 St LIC	-781,784.00	-900,007.00	.00	.00	.00
322	33504 SturTree	.00	-3,985.00	.00	.00	.00
322	33506 Grnway VI	.00	-861,608.00	.00	.00	.00
322	36999 LIC-BradCo	-200,000.00	.00	.00	.00	.00
20933	Pau Huff Paving					
322	33438 20933 StPauHuff	.00	-55,371.00	.00	.00	.00
20936	25th STREET MULTIMODAL					
322	33434 20936 St PEGE MM	.00	-902,500.00	.00	.00	.00
45954	RUNWAY EXTENSION					
322	33470 45954 JetRunExCo	-164,853.00	-123,039.00	.00	.00	.00
45955	NORTH DEVELOPMENT					
322	33474 45955 JetNPDDes	-15,072.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
50950	Jim Sharp Park						
322	33507 50950 Sharp Park	.00	.00	.00	-500,000.00	-625,000.00	-625,000.00
	TOTAL Intergovernmental	-10,265,861.00	-8,994,911.00	.00	-500,000.00	-625,000.00	-625,000.00
3G	Miscellaneous						
322	36938 TMLVehicle	-39,573.00	-62,543.71	.00	.00	.00	.00
322	36997 SundIncome	-154,551.10	-332,780.10	.00	.00	.00	.00
	TOTAL Miscellaneous	-194,124.10	-395,323.81	.00	.00	.00	.00
5D	Other Sources (Uses)						
322	36810 TransGF	-1,638,973.00	-2,004,918.00	.00	-1,965,000.00	-1,965,000.00	-2,965,000.00
322	36813 TrStwtr	.00	-40,000.00	.00	.00	.00	.00
322	36931 NP-Radios	-466,457.20	.00	.00	.00	.00	.00
322	36933 NP-FTN Cap	.00	-20,151,828.00	.00	.00	.00	.00
322	36934 NP-TMBF	-500,000.00	.00	.00	.00	.00	.00
322	36935 NP-Jet Hgr	-403,721.00	.00	.00	.00	.00	.00
	TOTAL other Sources (Uses)	-3,009,151.20	-22,196,746.00	.00	-1,965,000.00	-1,965,000.00	-2,965,000.00
	TOTAL Capital Improvements	-13,469,136.30	-31,586,980.81	.00	-2,465,000.00	-2,590,000.00	-3,590,000.00
	TOTAL Capital Improvements	-13,469,136.30	-31,586,980.81	.00	-2,465,000.00	-2,590,000.00	-3,590,000.00
	TOTAL REVENUE	-13,469,136.30	-31,586,980.81	.00	-2,465,000.00	-2,590,000.00	-3,590,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-13,469,136.30	-31,586,980.81	.00	-2,465,000.00	-2,590,000.00	-3,590,000.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322110 CIP-Legislative and Judicial						
5C Capital						
322110 99210 CapProj	81,091.00	20,000,000.00	.00	995,000.00	995,000.00	1,995,000.00
322110 99240 Downtown	2,231,328.00	1,897,142.00	.00	600,000.00	600,000.00	600,000.00
TOTAL Capital	2,312,419.00	21,897,142.00	.00	1,595,000.00	1,595,000.00	2,595,000.00
TOTAL CIP-Legislative and Ju	2,312,419.00	21,897,142.00	.00	1,595,000.00	1,595,000.00	2,595,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
Capital Improvements						
322120 CIP-Administration						
5C Capital						
322120 99280 Vehicle	13,741.00	.00	.00	.00	.00	.00
TOTAL Capital	13,741.00	.00	.00	.00	.00	.00
TOTAL CIP-Administration	13,741.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322130 CIP-Human Resources						
5C Capital						
322130 99510 Software	.00	60,000.00	.00	.00	.00	.00
TOTAL Capital	.00	60,000.00	.00	.00	.00	.00
TOTAL CIP-Human Resources	.00	60,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322140 CIP-Finance						
5C Capital						
322140 99210 CapProj	613,200.00	529,590.00	.00	.00	.00	.00
322140 99470 Equip	2,530.00	.00	.00	.00	.00	.00
TOTAL Capital	615,730.00	529,590.00	.00	.00	.00	.00
TOTAL CIP-Finance	615,730.00	529,590.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322150 CIP-Information Technology						
5C Capital						
322150 99500 Hardware	.00	76,070.00	.00	.00	.00	.00
TOTAL Capital	.00	76,070.00	.00	.00	.00	.00
TOTAL CIP-Information Techno	.00	76,070.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISD BUD	2022 REVISD BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322200 CIP-Devel and Engin						
5C Capital						
322200 99210 CapProj	73,922.00	32,137.00	.00	.00	.00	.00
322200 99220 TrnPrj	26,119.00	23,995.40	.00	.00	.00	.00
322200 99250 Infrastr	252,934.00	252,934.00	.00	.00	.00	.00
20933 Paul Huff Paving						
322200 99220 20933 TranProj	.00	252,455.00	.00	.00	.00	.00
20935 GREENWAY PHASE 6						
322200 99210 20935 CapProj	.00	861,608.00	.00	.00	.00	.00
20936 25th STREET MULTIMODAL						
322200 99250 20936 Infrastr	.00	950,000.00	.00	.00	.00	.00
TOTAL Capital	352,975.00	2,373,129.40	.00	.00	.00	.00
TOTAL CIP-Devel and Engin	352,975.00	2,373,129.40	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322300 CIP-Police						
5C Capital						
322300 99280 Vehicle	83,785.00	96,518.62	.00	.00	.00	.00
322300 99470 BodyCamera	.00	70,000.00	.00	.00	.00	.00
322300 99540 Rad10s	466,457.20	.00	.00	.00	.00	.00
TOTAL Capital	550,242.20	166,518.62	.00	.00	.00	.00
TOTAL CIP-Police	550,242.20	166,518.62	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
Capital Improvements	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
322341 CIP-Animal Shelter						
5C Capital						
322341 99210 CapProj	38,790.00	.00	.00	.00	.00	.00
TOTAL Capital	38,790.00	.00	.00	.00	.00	.00
TOTAL CIP-Animal Shelter	38,790.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322350 CIP-Fire						
5C Capital						
322350 99210 CapProj	.00	42,063.00	.00	.00	.00	.00
322350 99420 Apparatus	18,458.00	.00	.00	.00	.00	.00
322350 99470 EquRadTos	.00	77,800.00	.00	.00	.00	.00
322350 99540 SCBA	.00	453,000.00	.00	.00	.00	.00
TOTAL Capital	18,458.00	572,863.00	.00	.00	.00	.00
TOTAL CIP-Fire	18,458.00	572,863.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322400 CIP-Public works						
5B Operating						
322400 53460 GrantExp	.00	7,970.00	.00	.00	.00	.00
TOTAL Operating	.00	7,970.00	.00	.00	.00	.00
5C Capital						
322400 99210 CapProj	9,929.00	.00	.00	.00	.00	.00
322400 99220 TranProj	6,082.00	.00	.00	.00	.00	.00
322400 99270 Paving	622,369.10	630,351.00	.00	300,000.00	300,000.00	300,000.00
322400 99330 Improv	70,373.00	70,373.00	.00	.00	.00	.00
322400 99370 SidewaTk	260,000.00	65,000.00	.00	65,000.00	65,000.00	65,000.00
40933 25TH & PEERLESS INTERSECTION						
322400 99220 40933 TranProj	327,531.00	327,531.00	.00	.00	.00	.00
40949 ADKISSON DRIVE						
322400 99220 40949 TranProj	1,152,346.00	1,152,346.00	.00	.00	.00	.00
40957 MULTI-MODAL ACCESS						
322400 99220 40957 TranProj	1,411,419.00	1,410,928.00	.00	.00	.00	.00
40960 TAYLOR SPRINGS						
322400 99210 40960 CapProj	7,500.00	.00	.00	.00	.00	.00
40966 LIC						
322400 99220 40966 TranProj	1,434,057.00	2,331,256.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
40967 PEERLESS EXTENSION						
322400 99220 40967 TranProj	.00	40,000.00	.00	.00	.00	.00
40969 MOUSE CREEK INTERSECTION						
322400 99220 40969 TranProj	926,000.00	874,137.00	.00	.00	.00	.00
40970 PAUL HUFF PEERLESS INTERSECT						
322400 99220 40970 TranProj	300,000.00	300,000.00	.00	.00	.00	.00
40977 ROADSCAPES 3						
322400 99220 40977 TranProj	147,300.00	.00	.00	.00	.00	.00
40982 25TH & GEORGETOWN						
322400 99220 40982 TranProj	52,628.00	.00	.00	.00	.00	.00
40983 20TH & TASSO						
322400 99220 40983 TranProj	251,360.00	251,360.00	.00	.00	.00	.00
40985 CENTRAL AVE						
322400 99220 40985 TranProj	893,495.00	892,615.00	.00	.00	.00	.00
40987 17TH & 20TH SIDEWALKS						
322400 99220 40987 TranProj	3,597,055.00	369,622.97	.00	.00	.00	.00
40988 OCOEE CROSSING GREENWAY						
322400 99220 40988 TranProj	142,275.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital	Improvements	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
40990	BARNEY LANE						
322400	99220 40990 TranProj	280,864.00	.00	.00	.00	.00	.00
40991	GAUT STREET						
322400	99220 40991 TranProj	8,449.00	809,300.00	.00	.00	.00	.00
40995	PARKER STREET SIDEWALK						
322400	99220 40995 TranProj	200,000.00	166,665.00	.00	.00	.00	.00
	TOTAL Capital	12,101,032.10	9,691,484.97	.00	365,000.00	365,000.00	365,000.00
	TOTAL CIP-Public works	12,101,032.10	9,699,454.97	.00	365,000.00	365,000.00	365,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISD BUD	2022 REVISD BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322450 CIP-Regional Jetport						
5C Capital						
322450 99210 CapProj	69,000.00	206,774.00	.00	.00	.00	.00
45934 NORTH PROPERTY - DESIGN						
322450 99210 45934 CapProj	16,746.00	.00	.00	.00	.00	.00
45940 LAND EASEMENT						
322450 99210 45940 CapProj	6,000.00	6,000.00	.00	.00	.00	.00
45954 RUNWAY EXTENSION						
322450 99210 45954 CapProj	155,276.00	113,461.90	.00	.00	.00	.00
45955 NORTH DEVELOPMENT						
322450 99210 45955 CapProj	1,013,693.00	36,046.00	.00	.00	.00	.00
TOTAL Capital	1,260,715.00	362,281.90	.00	.00	.00	.00
TOTAL CIP-Regional Jetport	1,260,715.00	362,281.90	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISD BUD	2022 REVISD BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322500 CIP-Parks and Recreation						
5C Capital						
322500 99210 CapProj	24,212.00	89,000.00	.00	.00	.00	.00
322500 99330 Improv	293,761.00	.00	.00	.00	.00	.00
322500 99331 Gym Floor	.00	149,539.10	.00	.00	.00	.00
50950 Jim Sharp Park						
322500 99210 50950 CapProj	.00	.00	.00	500,000.00	625,000.00	625,000.00
64933 AVERY JOHNSON PARK						
322500 99210 64933 CapProj	101,451.00	45,741.38	.00	.00	.00	.00
99850 Candies Creek Greenway						
322500 99210 99850 CapProj	108,382.00	100,632.00	.00	.00	.00	.00
TOTAL Capital	527,806.00	384,912.48	.00	500,000.00	625,000.00	625,000.00
TOTAL CIP-Parks and Recreati	527,806.00	384,912.48	.00	500,000.00	625,000.00	625,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322600 CIP-Education						
5C Capital						
322600 99330 Improv	402,535.00	102,407.17	.00	.00	.00	.00
TOTAL Capital	402,535.00	102,407.17	.00	.00	.00	.00
TOTAL CIP-Education	402,535.00	102,407.17	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
322900 CIP-Debt						
5B Operating						
322900 56920 Issuance	.00	151,828.00	.00	.00	.00	.00
TOTAL Operating	.00	151,828.00	.00	.00	.00	.00
TOTAL CIP-Debt	.00	151,828.00	.00	.00	.00	.00
TOTAL Capital Improvements	18,194,443.30	36,376,197.54	.00	2,460,000.00	2,585,000.00	3,585,000.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	18,194,443.30	36,376,197.54	.00	2,460,000.00	2,585,000.00	3,585,000.00
GRAND TOTAL	18,194,443.30	36,376,197.54	.00	2,460,000.00	2,585,000.00	3,585,000.00

** 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	FY2021 Actual	FY2022 Original	FY2022 Amended	FY2023 Adopted	Percentage Change
Total Revenues	\$5,805,294	\$0	\$7,400	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay & Debt Service	\$682,272	\$0	\$5,123,022	\$0	0.0%
Transfer to General Fund	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$682,272	\$0	\$5,123,022	\$0	-100.0%
NET INCOME	\$5,123,022	\$0	\$5,115,622	\$0	0.0%
BEGINNING FUND BALANCE	\$0	\$5,123,022	\$5,123,022	\$7,400	0.0%
ENDING FUND BALANCE	\$5,123,022	\$5,123,022	\$7,400	\$7,400	0.0%

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
Schools-Capital	REVISD BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
324 Schools-Capital	Impro Projects					
324 Schools-Capital	Impro Projects					
3C Intergovernmental	Impro Projects					
324 36920 BondsSchols	-5,520,027.00	.00	.00	.00	.00	.00
TOTAL Intergovernmental	-5,520,027.00	.00	.00	.00	.00	.00
3F Interest	Impro Projects					
324 36110 Int-Gen	-2,028.00	-7,400.00	.00	.00	.00	.00
TOTAL Interest	-2,028.00	-7,400.00	.00	.00	.00	.00
3G Miscellaneous	Impro Projects					
324 36310 Land-Schol	-272,347.00	.00	.00	.00	.00	.00
324 36990 Misc Rev	-9,410.00	.00	.00	.00	.00	.00
TOTAL Miscellaneous	-281,757.00	.00	.00	.00	.00	.00
TOTAL Schools-Capital	-5,803,812.00	-7,400.00	.00	.00	.00	.00
TOTAL Schools-Capital	-5,803,812.00	-7,400.00	.00	.00	.00	.00
TOTAL REVENUE	-5,803,812.00	-7,400.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-5,803,812.00	-7,400.00	.00	.00	.00	.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Schools-Capital	Impro Projects						
324600	Schools-CIP						
5C	Capital						
324600	99210 CapProj	4,553,812.00	4,052,850.00	.00	.00	.00	.00
324600	99310 Land	350,000.00	44,711.00	.00	.00	.00	.00
324600	99330 Improv	700,000.00	825,461.03	.00	.00	.00	.00
324600	99470 Equip	200,000.00	200,000.00	.00	.00	.00	.00
	TOTAL Capital	5,803,812.00	5,123,022.03	.00	.00	.00	.00
	TOTAL Schools-CIP	5,803,812.00	5,123,022.03	.00	.00	.00	.00
	TOTAL Schools-Capital Impro	5,803,812.00	5,123,022.03	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	5,803,812.00	5,123,022.03	.00	.00	.00	.00
	GRAND TOTAL	5,803,812.00	5,123,022.03	.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	FY2021 Actual	FY2022 Original	FY2022 Amended	FY2023 Adopted	Percentage Change
REVENUES					
LOCAL SALES TAX	\$3,611,995	\$3,350,000	\$3,471,000	\$3,484,000	0.4%
SCHOOLS 1/2 CENT SALES TAX	\$1,295,353	\$1,150,000	\$1,150,000	\$1,265,000	10.0%
INTEREST	\$5,073	\$5,000	\$5,000	\$5,000	0.0%
INTEREST-SCHOOLS SINKING FUND	\$39,969	\$3,000	\$3,000	\$3,000	0.0%
Total Revenues	\$4,952,390	\$4,508,000	\$4,629,000	\$4,757,000	2.8%
EXPENDITURES					
DEVELOPMENT & ENGINEERING	\$10,847	\$461,500	\$502,954	\$0	-100.0%
GENERAL GOVERNMENT	\$80,000	\$90,000	\$219,403	\$631,000	187.6%
CITY-WIDE COMPUTER INFO SYS	\$48,301	\$26,000	\$83,092	\$26,000	-68.7%
FORESTRY & LANDSCAPING	\$0	\$0	\$0	\$165,000	0.0%
POLICE DEPARTMENT	\$326,620	\$300,000	\$300,428	\$300,000	-0.1%
FIRE DEPARTMENT	\$0	\$450,000	\$958,275	\$482,000	-49.7%
PUBLIC WORKS	\$1,986,750	\$1,600,050	\$4,289,783	\$1,208,299	-71.8%
PARKS & RECREATIONS	\$175,392	\$125,000	\$334,032	\$670,000	100.6%
JETPORT	\$0	\$0	\$80,208	\$0	-100.0%
CITY SCHOOLS	\$1,167,148	\$1,153,000	\$1,179,795	\$1,268,000	7.5%
Total Expenditures	\$3,795,058	\$4,205,550	\$7,947,970	\$4,750,299	-40.2%
NET INCOME	\$1,157,332	\$302,450	\$3,318,970	\$6,701	-100.2%
BEGINNING FUND BALANCE	\$4,345,974	\$5,503,306	\$5,805,756	\$2,486,786	-57.2%
ENDING FUND BALANCE	\$5,503,306	\$5,805,756	\$2,486,786	\$2,493,487	0.3%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
Sales Tax Capital Proj		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315 Sales Tax Capital Proj							
3A Taxes							
315	31620 Citys ST	-3,175,702.00	-3,471,000.00	.00	-3,484,000.00	-3,484,000.00	-3,484,000.00
315	31630 Scho1s ST	-1,000,000.00	-1,150,000.00	.00	-1,265,000.00	-1,265,000.00	-1,265,000.00
	TOTAL Taxes	-4,175,702.00	-4,621,000.00	.00	-4,749,000.00	-4,749,000.00	-4,749,000.00
3F Interest							
315	36110 Int-Gen	-10,000.00	-9,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
315	36130 Int-SHsInk	-3,000.00	-31,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
	TOTAL Interest	-13,000.00	-40,000.00	-8,000.00	-8,000.00	-8,000.00	-8,000.00
	TOTAL Sales Tax Capital Proj	-4,188,702.00	-4,661,000.00	-8,000.00	-4,757,000.00	-4,757,000.00	-4,757,000.00
	TOTAL Sales Tax Capital Proj	-4,188,702.00	-4,661,000.00	-8,000.00	-4,757,000.00	-4,757,000.00	-4,757,000.00
	TOTAL REVENUE	-4,188,702.00	-4,661,000.00	-8,000.00	-4,757,000.00	-4,757,000.00	-4,757,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-4,188,702.00	-4,661,000.00	-8,000.00	-4,757,000.00	-4,757,000.00	-4,757,000.00

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City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj	2021 REVISIED BUD	2022 REVISIED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
315110 ST-Legislative and Judicial						
5C Capital						
315110 99210 CapProj	50,000.00	50,000.00	.00	1,148,000.00	631,000.00	631,000.00
315110 99280 Vehicle	40,000.00	40,000.00	.00	.00	.00	.00
10948 DOWNTOWN REDEVELOPMENT						
315110 99210 10948 CapProj	39,403.00	39,403.00	.00	.00	.00	.00
10949 CLEVELAND STATE						
315110 99210 10949 CapProj	80,000.00	90,000.00	.00	.00	.00	.00
TOTAL Capital	209,403.00	219,403.00	.00	1,148,000.00	631,000.00	631,000.00
TOTAL ST-Legislative and Jud	209,403.00	219,403.00	.00	1,148,000.00	631,000.00	631,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315122 ST-Forestry and Landscaping						
5C Capital						
315122 99540 Equiprep1	.00	.00	.00	.00	165,000.00	165,000.00
TOTAL Capital	.00	.00	.00	.00	165,000.00	165,000.00
TOTAL ST-Forestry and Landsc	.00	.00	.00	.00	165,000.00	165,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Sales Tax Capital Proj							
315150 ST-Information Technology							
5C Capital							
315150 99560 GIS		105,393.00	83,092.00	26,000.00	26,000.00	26,000.00	26,000.00
TOTAL Capital		105,393.00	83,092.00	26,000.00	26,000.00	26,000.00	26,000.00
TOTAL ST-Information Technol		105,393.00	83,092.00	26,000.00	26,000.00	26,000.00	26,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
315200 ST-Development and Eng						
5C Capital						
315200 99210 CapProj	24,000.00	24,000.00	.00	.00	.00	.00
10934 CMAQ PARK & RIDE						
315200 99220 10934 TranProj	240,000.00	240,000.00	.00	.00	.00	.00
20935 GREENWAY PHASE 6						
315200 99210 20935 CapProj	50,000.00	238,954.00	.00	.00	.00	.00
TOTAL Capital	314,000.00	502,954.00	.00	.00	.00	.00
TOTAL ST-Development and Eng	314,000.00	502,954.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315300 ST-Police						
5C Capital						
315300 99280 Vehicle	327,048.00	300,428.00	300,000.00	300,000.00	300,000.00	300,000.00
TOTAL Capital	327,048.00	300,428.00	300,000.00	300,000.00	300,000.00	300,000.00
TOTAL ST-Police	327,048.00	300,428.00	300,000.00	300,000.00	300,000.00	300,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315350 ST-Fire						
5C Capital						
315350 99280 Vehicle	.00	40,325.00	.00	.00	.00	.00
315350 99320 Bldg	.00	.00	.00	.00	182,000.00	182,000.00
315350 99420 Apparatus	508,275.00	767,950.00	300,000.00	300,000.00	300,000.00	300,000.00
315350 99540 Equiprepl	.00	150,000.00	.00	.00	.00	.00
TOTAL Capital	508,275.00	958,275.00	300,000.00	300,000.00	482,000.00	482,000.00
TOTAL ST-Fire	508,275.00	958,275.00	300,000.00	300,000.00	482,000.00	482,000.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315400	ST-Public works						
5C	Capital						
315400	99210 CapProj	.00	27,050.00	.00	.00	.00	.00
315400	99220 TranProj	275,308.00	254,750.00	.00	.00	.00	.00
315400	99270 Paving	1,001,416.00	1,019,456.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
315400	99280 Vehicle	99,243.68	.00	.00	.00	.00	.00
315400	99370 Sidewalk	144,573.00	125,085.00	65,000.00	65,000.00	65,000.00	65,000.00
315400	99540 EquipRepl	315,151.00	315,534.00	.00	143,299.00	143,299.00	143,299.00
10981	INDIAN HILLS						
315400	99220 10981 TranProj	300,000.00	153,735.00	.00	.00	.00	.00
40949	ADKISSON DRIVE						
315400	99220 40949 TranProj	.00	12,000.00	.00	.00	.00	.00
40957	MULTI-MODAL ACCESS						
315400	99220 40957 TranProj	36,508.00	36,482.00	.00	.00	.00	.00
40960	TAYLOR SPRINGS						
315400	99210 40960 CapProj	73,566.00	.00	.00	.00	.00	.00
40963	KILE LANE						
315400	99220 40963 TranProj	150,000.00	.00	.00	.00	.00	.00
40966	LIC						
315400	99220 40966 TranProj	1,156,145.00	1,153,337.00	.00	.00	.00	.00
40967	PEERLESS EXTENSION						
315400	99220 40967 TranProj	326,978.00	491,290.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	CITY MANAGER	ADOPTED	ADOPTED
40977 ROADSAPES 3						
315400 99220 40977 TranProj	29,531.00	.00	.00	.00	.00	.00
40982 25TH & GEORGETOWN						
315400 99220 40982 TranProj	13,688.00	.00	.00	.00	.00	.00
40983 20TH & TASSO						
315400 99220 40983 TranProj	16,210.00	16,210.00	.00	.00	.00	.00
40985 CENTRAL AVE						
315400 99220 40985 TranProj	164,203.00	163,983.00	.00	.00	.00	.00
40987 17TH & 20TH SIDEWALKS						
315400 99220 40987 TranProj	275,804.00	151,171.39	.00	.00	.00	.00
40991 GAUT STREET						
315400 99220 40991 Gaut	.00	261,700.00	.00	.00	.00	.00
40995 PARKER STREET SIDEWALK						
315400 99220 40995 Parker	.00	108,000.00	.00	.00	.00	.00
TOTAL Capital	4,378,324.68	4,289,783.39	1,065,000.00	1,208,299.00	1,208,299.00	1,208,299.00
TOTAL ST-Public works	4,378,324.68	4,289,783.39	1,065,000.00	1,208,299.00	1,208,299.00	1,208,299.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315450 ST-Regional Jetport						
5C Capital						
315450 99210 CapProj	45,000.00	45,000.00	.00	.00	.00	.00
315450 99230 MitDrain	22,850.00	22,850.00	.00	.00	.00	.00
315450 99540 EquipRep1	6,338.00	12,338.00	.00	.00	.00	.00
TOTAL Capital	74,208.00	80,208.00	.00	.00	.00	.00
TOTAL ST-Regional Jetport	74,208.00	80,208.00	.00	.00	.00	.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2021	2022	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER ADOPTED
315500	ST-Parks and Recreation					
5C Capital						
315500	99320 Bldg	13,838.00	13,838.00	.00	.00	.00
315500	99330 Improv	100,000.00	62,400.00	.00	.00	.00
315500	99540 Equiprep1	176,384.00	61,623.00	.00	45,000.00	45,000.00
50935	GREENWAY WILLOW ST EXT					
315500	99220 50935 TranProj	29,438.00	29,438.00	.00	.00	.00
50950 Jim Sharp Park						
315500	99210 50950 CapProj	.00	.00	.00	500,000.00	625,000.00
64933 AVERY JOHNSON PARK						
315500	99210 64933 CapProj	72,000.00	166,732.71	.00	.00	.00
TOTAL Capital		391,660.00	334,031.71	.00	500,000.00	670,000.00
TOTAL ST-Parks and Recreatio		391,660.00	334,031.71	.00	500,000.00	670,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
Sales Tax Capital Proj		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315600	ST-Education						
5B	Operating						
315600	56500 P-QSCB	260,000.00	259,578.00	.00	259,577.00	259,577.00	259,577.00
315600	56510 P-Arnold	82,000.00	60,000.00	.00	65,000.00	65,000.00	65,000.00
315600	56520 P-ESG	256,355.00	135,000.00	.00	142,500.00	142,500.00	142,500.00
315600	56740 I QSCB	63,100.00	63,024.00	.00	63,024.00	63,024.00	63,024.00
315600	56750 I Arnold	23,835.00	41,500.00	.00	38,375.00	38,375.00	38,375.00
315600	56760 I ESG	.00	122,325.00	.00	115,387.00	115,387.00	115,387.00
315600	56910 AdminFees	4,160.00	4,160.00	.00	4,160.00	4,160.00	4,160.00
	TOTAL Operating	689,450.00	685,587.00	.00	688,023.00	688,023.00	688,023.00
5C	Capital						
315600	99210 CapProj	504,493.00	494,208.00	.00	579,977.00	579,977.00	579,977.00
	TOTAL Capital	504,493.00	494,208.00	.00	579,977.00	579,977.00	579,977.00
	TOTAL ST-Education	1,193,943.00	1,179,795.00	.00	1,268,000.00	1,268,000.00	1,268,000.00
	TOTAL Sales Tax Capital Proj	7,502,254.68	7,947,970.10	1,691,000.00	4,750,299.00	4,750,299.00	4,750,299.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	7,502,254.68	7,947,970.10	1,691,000.00	4,750,299.00	4,750,299.00	4,750,299.00
	GRAND TOTAL	7,502,254.68	7,947,970.10	1,691,000.00	4,750,299.00	4,750,299.00	4,750,299.00

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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.

SUMMARY	FY2021 Actual	FY2022 Original	FY2022 Amended	FY2023 Adopted	Percentage Change
Total Revenues	\$41,912	\$0	\$53,972	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$41,912	\$0	\$53,972	\$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	\$41,912	\$0	\$53,972	\$0	-100.0%
NET INCOME	\$0	\$0	\$0	\$0	0.0%
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	0.0%
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	0.0%

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
THDA Home Grant							
317 THDA Home Grant							
3C Intergovernmental							
317	33110 Home Prog	-252,941.55	-53,971.55	.00	.00	.00	.00
	TOTAL Intergovernmental	-252,941.55	-53,971.55	.00	.00	.00	.00
	TOTAL THDA Home Grant	-252,941.55	-53,971.55	.00	.00	.00	.00
	TOTAL THDA Home Grant	-252,941.55	-53,971.55	.00	.00	.00	.00
	TOTAL REVENUE	-252,941.55	-53,971.55	.00	.00	.00	.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-252,941.55	-53,971.55	.00	.00	.00	.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

THDA Home Grant		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
317200	THDA-Home Grant						
5B	Operating						
317200	55910 AdminCosts	15,094.55	9,523.55	.00	.00	.00	.00
317200	55980 ProgramDev	237,847.00	44,448.00	.00	.00	.00	.00
	TOTAL Operating	252,941.55	53,971.55	.00	.00	.00	.00
	TOTAL THDA-Home Grant	252,941.55	53,971.55	.00	.00	.00	.00
	TOTAL THDA Home Grant	252,941.55	53,971.55	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	252,941.55	53,971.55	.00	.00	.00	.00
	GRAND TOTAL	252,941.55	53,971.55	.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 Health 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	FY2021 Actual	FY2022 Original	FY2022 Amended	FY2023 Adopted	Percentage Change
Total Revenues	\$117,962	\$150,000	\$182,000	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$117,962	\$150,000	\$182,000	\$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	\$117,962	\$150,000	\$182,000	\$0	-100.0%
NET INCOME	\$0	\$0	\$0	\$0	0.0%
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	0.0%
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	0.0%

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Blythe Diabetes Initiative							
319 Blythe Diabetic Initiative							
3C Intergovernmental							
319 33493 St Dia/Bly		-150,000.00	-182,000.00	.00	.00	.00	.00
TOTAL Intergovernmental		-150,000.00	-182,000.00	.00	.00	.00	.00
TOTAL Blythe Diabetic Initia		-150,000.00	-182,000.00	.00	.00	.00	.00
TOTAL Blythe Diabetes Initia		-150,000.00	-182,000.00	.00	.00	.00	.00
TOTAL REVENUE		-150,000.00	-182,000.00	.00	.00	.00	.00
TOTAL EXPENSE		.00	.00	.00	.00	.00	.00
GRAND TOTAL		-150,000.00	-182,000.00	.00	.00	.00	.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

Blythe Diabetes Initiative		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
TOTAL Operating		.00	.00	.00	.00	.00	.00
5C Capital							
319200	99210 CapProj	150,000.00	182,000.00	.00	.00	.00	.00
	TOTAL Capital	150,000.00	182,000.00	.00	.00	.00	.00
	TOTAL Blythe Diabetes Initia	150,000.00	182,000.00	.00	.00	.00	.00
	TOTAL Blythe Diabetes Initia	150,000.00	182,000.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	150,000.00	182,000.00	.00	.00	.00	.00
	GRAND TOTAL	150,000.00	182,000.00	.00	.00	.00	.00

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

American Rescue Plan Act

Programs, Services, and Functions:

This fund is used to account for the direct relief received from the American Rescue Plan to assist in the facilitate the United States' recovery from economic and health effects of the COVID-19 pandemic.

SUMMARY	FY2020 Actual	FY2021 Original	FY2021 Amended	FY2022 Adopted	Percentage Change
Total Revenues	\$0	\$0	\$4,656,500	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay & Debt Service	\$0	\$0	\$2,266,249	\$950,000	-39.6%
Transfer to General Fund	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$0	\$0	\$2,266,249	\$950,000	-58.1%
NET INCOME	\$0	\$0	\$2,390,251	-\$950,000	0.0%
BEGINNING FUND BALANCE	\$0	\$0	\$0	\$2,390,251	0.0%
ENDING FUND BALANCE	\$0	\$0	\$2,390,251	\$1,440,251	0.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
American Rescue Plan						
328 American Rescue Plan						
3C Intergovernmental						
328 33207 ARP Rev's	.00	-4,656,500.00	.00	.00	.00	.00
TOTAL Intergovernmental	.00	-4,656,500.00	.00	.00	.00	.00
TOTAL American Rescue Plan	.00	-4,656,500.00	.00	.00	.00	.00
TOTAL American Rescue Plan	.00	-4,656,500.00	.00	.00	.00	.00
TOTAL REVENUE	.00	-4,656,500.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	.00	-4,656,500.00	.00	.00	.00	.00

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

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
American Rescue Plan						
328110 ARP-City-wide Bonus						
5B Operating						
328110 51370 CovidBonus	.00	714,672.00	.00	.00	.00	.00
TOTAL Operating	.00	714,672.00	.00	.00	.00	.00
TOTAL ARP-City-wide Bonus	.00	714,672.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
American Rescue Plan						
328150 ARP-Technology Upgrades						
5C Capital						
328150 99210 CapProTech	.00	693,400.00	.00	.00	.00	.00
TOTAL Capital	.00	693,400.00	.00	.00	.00	.00
TOTAL ARP-Technology Upgrade	.00	693,400.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
American Rescue Plan	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328200 ARP-Affordable Housing						
5B Operating						
328200 55940 Habitat-AR	.00	300,000.00	.00	.00	.00	.00
328200 65940 City Field	.00	400,000.00	.00	.00	.00	.00
TOTAL Operating	.00	700,000.00	.00	.00	.00	.00
TOTAL ARP-Affordable Housing	.00	700,000.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
American Rescue Plan						
328300 ARP-Police						
5C Capital						
328300 99280 vehicle	.00	.00	.00	.00	400,000.00	400,000.00
TOTAL Capital	.00	.00	.00	.00	400,000.00	400,000.00
TOTAL ARP-Police	.00	.00	.00	.00	400,000.00	400,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
American Rescue Plan						
328350 ARP-Fire						
5C Capital						
328350 99420 Ladder Tru	.00	.00	.00	.00	400,000.00	400,000.00
TOTAL Capital	.00	.00	.00	.00	400,000.00	400,000.00
TOTAL ARP-Fire	.00	.00	.00	.00	400,000.00	400,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023
	REVISED BUD	REVISED BUD	DEPT HEAD	CITY MANAGER	ADOPTED
American Rescue Plan					
328500 ARP-Parks & Recreation					
5C Capital					
64933 AVERY JOHNSON PARK					
328500 99210 64933 CapProj	.00	158,177.00	.00	.00	.00
TOTAL Capital	.00	158,177.00	.00	.00	.00
TOTAL ARP-Parks & Recreation	.00	158,177.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23002 FY2023 CAPITAL BUDGET

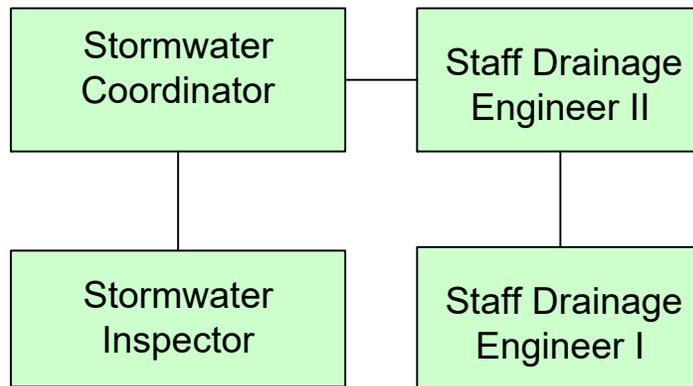
FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
American Rescue Plan	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328700 ARP-Appropriations						
5B Operating						
328700 57010 Museum	.00	.00	.00	.00	50,000.00	50,000.00
328700 57210 Commsvcs	.00	.00	.00	.00	50,000.00	50,000.00
328700 57280 Caring	.00	.00	.00	.00	50,000.00	50,000.00
TOTAL Operating	.00	.00	.00	.00	150,000.00	150,000.00
TOTAL ARP-Appropriations	.00	.00	.00	.00	150,000.00	150,000.00
TOTAL American Rescue Plan	.00	2,266,249.00	.00	.00	950,000.00	950,000.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	2,266,249.00	.00	.00	950,000.00	950,000.00
GRAND TOTAL	.00	2,266,249.00	.00	.00	950,000.00	950,000.00

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

STORMWATER MANAGEMENT

Stormwater Management



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Stormwater Management						
423 Stormwater Management						
3D Charges for services						
423 36203 StwtPermit	-1,595,700.00	-1,595,700.00	.00	-1,659,000.00	-1,870,800.00	-1,870,800.00
423 36204 StwtLadist	-17,000.00	-15,000.00	.00	-21,000.00	-21,000.00	-21,000.00
TOTAL Charges for services	-1,612,700.00	-1,610,700.00	.00	-1,680,000.00	-1,891,800.00	-1,891,800.00
3F Interest						
423 36110 Int-Gen	-10,000.00	-1,000.00	.00	-1,500.00	-1,500.00	-1,500.00
TOTAL Interest	-10,000.00	-1,000.00	.00	-1,500.00	-1,500.00	-1,500.00
3G Miscellaneous						
423 36990 Misc Rev	.00	-201,619.00	.00	.00	.00	.00
TOTAL Miscellaneous	.00	-201,619.00	.00	.00	.00	.00
TOTAL Stormwater Management	-1,622,700.00	-1,813,319.00	.00	-1,681,500.00	-1,893,300.00	-1,893,300.00
TOTAL Stormwater Management	-1,622,700.00	-1,813,319.00	.00	-1,681,500.00	-1,893,300.00	-1,893,300.00
TOTAL REVENUE	-1,622,700.00	-1,813,319.00	.00	-1,681,500.00	-1,893,300.00	-1,893,300.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-1,622,700.00	-1,813,319.00	.00	-1,681,500.00	-1,893,300.00	-1,893,300.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Stormwater Management		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
423204	Stormwater Management						
5A	Personnel						
423204	51110 Salaries	154,200.00	174,750.00	176,000.00	176,000.00	176,000.00	176,000.00
423204	51120 Overtime	6,000.00	1,700.00	1,000.00	1,000.00	1,000.00	1,000.00
423204	51140 Parttime	79,900.00	27,800.00	35,000.00	32,000.00	32,000.00	32,000.00
423204	51310 Svc Award	300.00	.00	.00	.00	.00	.00
423204	51320 Longevity	1,200.00	1,200.00	1,300.00	1,300.00	1,300.00	1,300.00
423204	51330 Sold Vac	4,200.00	1,500.00	4,700.00	3,000.00	3,000.00	3,000.00
423204	51340 Christmas	400.00	400.00	400.00	400.00	400.00	400.00
423204	51360 Sick Pay	900.00	400.00	900.00	900.00	900.00	900.00
423204	51400 Dental	2,000.00	1,900.00	2,100.00	2,100.00	2,100.00	2,100.00
423204	51410 SS	14,300.00	14,350.00	14,100.00	14,100.00	14,100.00	14,100.00
423204	51420 Health	54,300.00	46,000.00	68,600.00	62,000.00	62,000.00	62,000.00
423204	51430 Retirement	28,600.00	31,790.00	31,500.00	31,500.00	31,500.00	31,500.00
423204	51440 Life	2,100.00	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
423204	51450 Vision	600.00	600.00	600.00	600.00	600.00	600.00
423204	51480 Ed Reimb	3,000.00	2,900.00	7,200.00	3,000.00	3,000.00	3,000.00
423204	51910 Laundry	2,000.00	1,000.00	1,000.00	500.00	500.00	500.00
	TOTAL Personnel	354,000.00	308,690.00	345,600.00	329,600.00	329,600.00	329,600.00
5B	Operating						
423204	52110 Postage	800.00	700.00	700.00	700.00	700.00	700.00
423204	52160 GPS	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00
423204	52230 Public Ed	5,000.00	5,000.00	5,000.00	3,500.00	3,500.00	3,500.00
423204	52330 Sub Member	1,700.00	1,500.00	2,500.00	1,800.00	1,800.00	1,800.00
423204	52370 Advert	600.00	800.00	800.00	800.00	800.00	800.00
423204	52450 Telephone	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00
423204	52550 ContrSvc	146,000.00	461,000.00	200,000.00	200,000.00	150,000.00	150,000.00
423204	52560 ProfSer	57,600.00	34,500.00	60,000.00	35,000.00	25,000.00	25,000.00
423204	52570 PermiTROW	8,000.00	6,200.00	8,000.00	7,000.00	7,000.00	7,000.00
423204	52580 GTS Svc	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
423204	52830 ProfDev	5,000.00	3,000.00	5,000.00	2,500.00	2,500.00	2,500.00
423204	52880 Wk Sessio	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00	1,000.00
423204	52920 Pwservices	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
423204	53190 Office	3,000.00	4,000.00	3,500.00	3,000.00	3,000.00	3,000.00
423204	53210 Opsupply	2,000.00	3,500.00	2,500.00	2,000.00	2,000.00	2,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

		2021	2022	2023			2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
Stormwater Management								
423204	53260	1,400.00	1,400.00	1,500.00	1,400.00	1,400.00	1,400.00	
423204	53310	5,200.00	7,600.00	5,500.00	5,500.00	5,500.00	5,500.00	
423204	53320	7,641.00	4,000.00	5,500.00	5,500.00	5,500.00	5,500.00	
423204	53380	47,803.00	33,119.00	40,000.00	.00	.00	.00	
423204	55120	1,100.00	972.00	1,200.00	1,200.00	1,200.00	1,200.00	
423204	55130	8,500.00	3,345.00	8,000.00	8,000.00	8,000.00	8,000.00	
423204	55140	510.00	215.04	600.00	600.00	600.00	600.00	
423204	55400	68,100.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	
423204	55990	500.00	.00	500.00	500.00	500.00	500.00	
TOTAL Operating		513,654.00	783,051.04	564,000.00	490,700.00	430,700.00	430,700.00	
5C Capital								
423204	99210	.00	.00	226,000.00	226,000.00	226,000.00	226,000.00	
423204	99230	60,000.00	10,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
423204	99280	.00	33,881.00	29,000.00	.00	.00	.00	
423204	99340	500.00	.00	500.00	500.00	500.00	500.00	
423204	99470	.00	303,150.00	.00	.00	.00	.00	
423204	99500	.00	12,000.00	16,500.00	3,000.00	2,000.00	2,000.00	
423204	99510	3,000.00	.00	.00	.00	.00	.00	
SW933 AVERY JOHNSON PARK								
423204	99230	50,000.00	37,394.00	.00	.00	.00	.00	
SW935 TRASH RECEPTICALS								
423204	99210	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
SW947 OPERATING EQUIPMENT								
423204	99210	5,000.00	5,000.00	.00	.00	.00	.00	
SW959 CANDIES LANE DRAINAGE								
423204	99230	299,715.00	24,690.00	.00	.00	.00	.00	
SW960 25TH & PEERLESS DRAINAGE								
423204	99230	350.00	.00	.00	.00	.00	.00	

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

	2021	2022	2023	2023	2023	2023
Stormwater Management	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
SW961 CAROLINA DETENTION POND						
423204 99230 SW961 MitDrain	220,000.00	220,000.00	450,000.00	450,000.00	450,000.00	450,000.00
SW964 TINSLEY CHANNEL MODIFICATION						
423204 99230 SW964 MitDrain	80,000.00	80,000.00	.00	.00	.00	.00
SW966 15TH STREET DRAINAGE						
423204 99230 SW966 MitDrain	102,197.00	.00	.00	.00	.00	.00
SW968 Dalton Pike Drainage						
423204 99230 SW968 MitDrain	.00	170,000.00	.00	.00	.00	.00
TOTAL Capital	830,762.00	1,089,715.00	792,000.00	749,500.00	748,500.00	748,500.00
5D Other Sources (Uses)						
423204 57620 Tfr Debt	.00	.00	.00	110,250.00	110,250.00	110,250.00
423204 57660 TfrCIP	.00	40,000.00	.00	.00	.00	.00
TOTAL Other Sources (Uses)	.00	40,000.00	.00	110,250.00	110,250.00	110,250.00
TOTAL Stormwater Management	1,698,416.00	2,221,456.04	1,701,600.00	1,680,050.00	1,619,050.00	1,619,050.00
TOTAL Stormwater Management	1,698,416.00	2,221,456.04	1,701,600.00	1,680,050.00	1,619,050.00	1,619,050.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,698,416.00	2,221,456.04	1,701,600.00	1,680,050.00	1,619,050.00	1,619,050.00
GRAND TOTAL	1,698,416.00	2,221,456.04	1,701,600.00	1,680,050.00	1,619,050.00	1,619,050.00

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

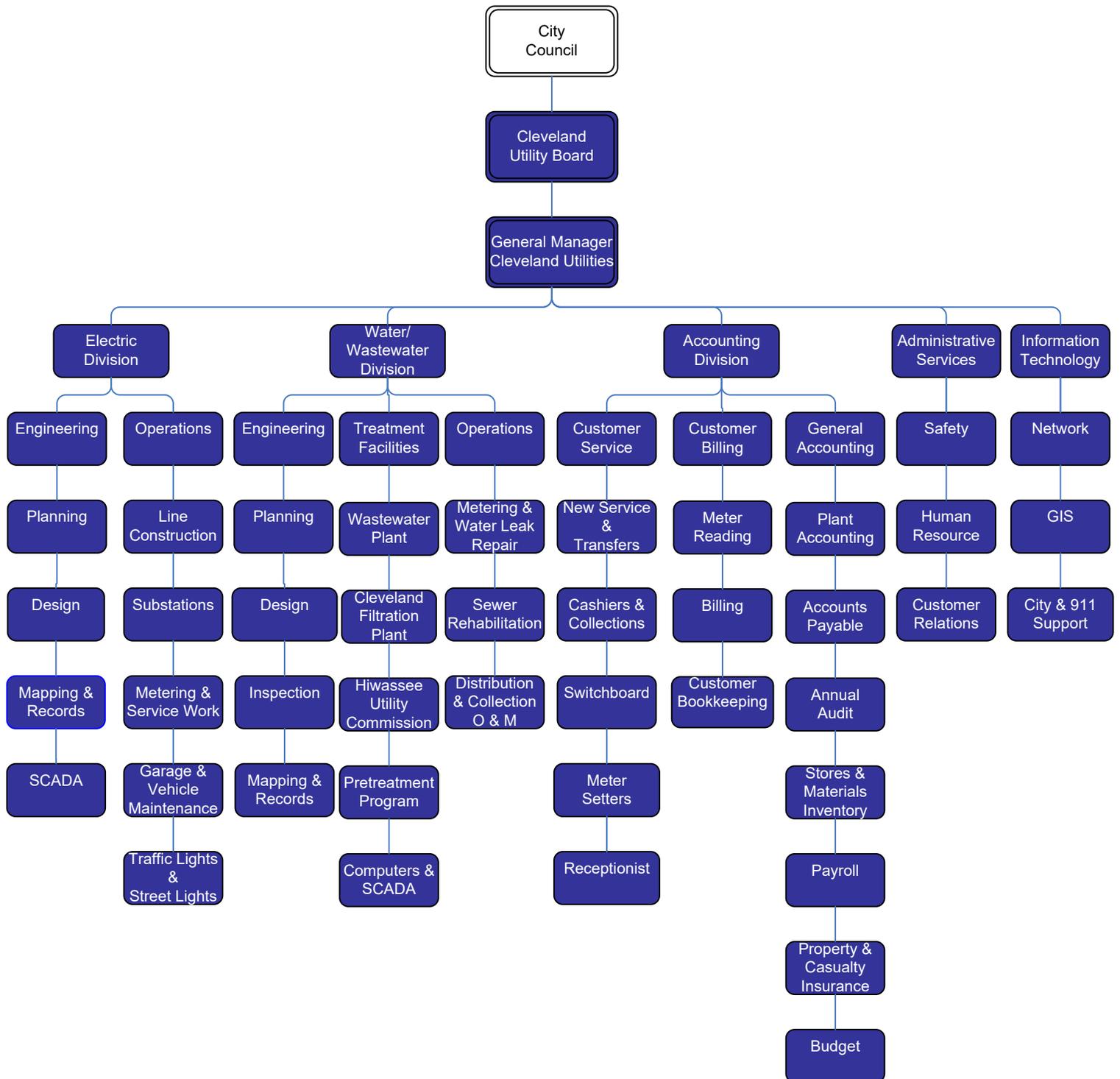


ANNUAL BUDGET

FY 2023



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 32,570 electric customers, 33,300 water customers, and 20,000 sewer customers in the City of Cleveland and a large portion of Bradley County.

All financial transactions of Cleveland Utilities take place in one of two enterprise funds. The transactions of the electric division are recorded in the "electric" fund and those of the water/wastewater operations are recorded in the "water/wastewater" fund. Entries in the water/wastewater fund are maintained individually throughout the year for rate-setting and monitoring purposes and combined at year-end for audit reporting purposes.

Cleveland Utilities is operated by the Board of Public Utilities for the City of Cleveland. The Board appoints a General Manager with the responsibility of managing the daily operation of the utility. The rates, annual budget, and long-term bonded debt of the utility require the approval of the City Council. In addition, the electric rates require the approval of the Tennessee Valley Authority.

The annual budget for Cleveland Utilities is prepared individually for the electric, water and wastewater operating departments of the utility. The budget for Cleveland Utilities is not an appropriated budget. Other than for the purchase of goods and services in the normal course of business, no transfers are made from any fund of the City of Cleveland to the enterprise funds of Cleveland Utilities. Transfers are made to the City general fund from the electric and water funds for in lieu of tax payments. The budgets are flexible operating budgets. The accuracy of the

revenues and expenses in the budgets will be determined in a large part by the demand for the goods and services provided by Cleveland Utilities. The demand for those goods and services will be determined by uncontrollable weather and economic factors. An increase in demand will not only increase revenues but will also increase expenses. Historical averages, along with known changes, are used in the preparation of the budgets, but averages can be subject to significant variances from year to year.

Selected FY 2023 budget highlights are presented in the following table.

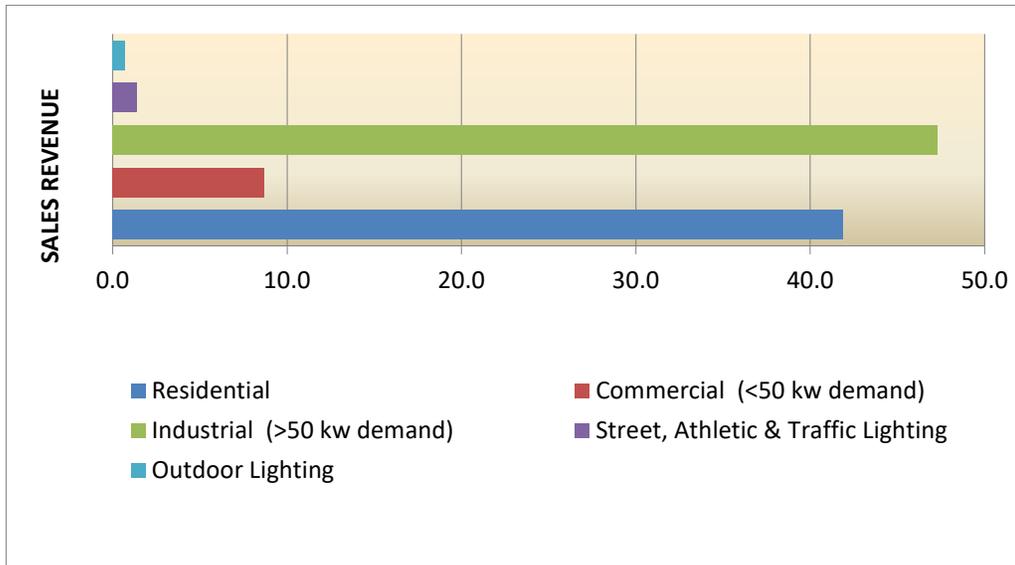
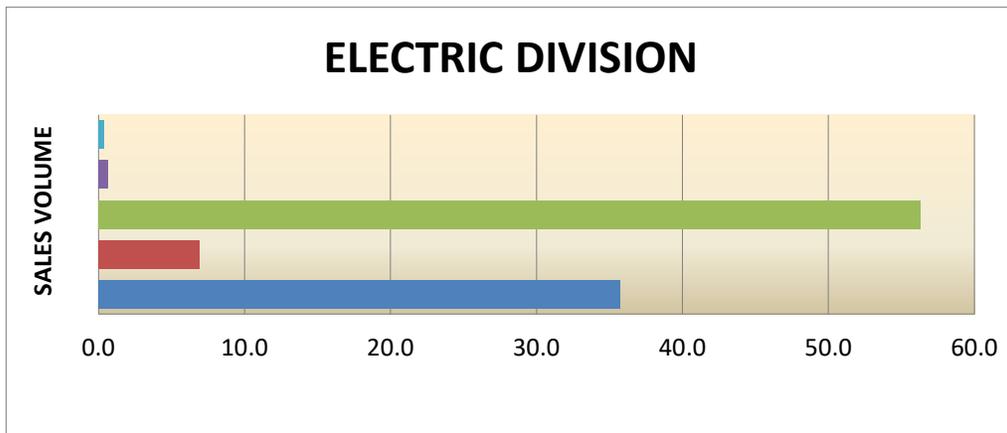
		Electric	Water	Sewer
Volume	KWH's	1,000,076,118		
Volume	Gallons		2,861,588,656	1,939,180,803
Avg Revenue	100 KWH	\$9.72		
Avg Revenue	1000 Gallons		\$6.81	\$7.62
Rate Adjustments		0.00%	9.63%	7.00%
Revenue (Sales and Other)		99,291,253	21,093,633	15,803,710
Expenses		94,989,644	18,791,494	14,813,072
Net Income		4,301,609	2,302,139	990,638
Tax Equivalents		2,466,230	256,036	240,051
Depreciation (Expensed)		4,899,747	3,189,564	4,298,215
Cash Generated		9,547,688	4,818,249	4,839,918
Additions to Plant		9,892,412	10,767,745	14,066,201
Beginning Bond Balance		11,696,883	26,167,178	30,073,498
Additional Bonds		3,500,000	8,500,000	11,000,000
Bond Payments		1,063,495	2,237,477	2,393,188
Ending Bond Balance		14,133,388	32,429,701	38,680,310
Bond Coverage		5.14	1.87	1.83

FY 23 Budget Details

Electric

The electric budget for FY 23 is based on the assumption 1,000,076,000 kilowatt hours of electricity will be sold at an average price of 9.72 cents per kilowatt hour. This volume represents a 0% increase over the anticipated FY 22 volume. Kilowatt hour sales are expected to be made to five specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u> %	<u>Revenue</u> %
Residential	35.70	41.88
Commercial (<50 kw demand)	6.94	8.69
Industrial (>50 kw demand)	56.34	47.31
Street, Athletic & Traffic Lighting	0.64	1.41
Outdoor Lighting	0.38	0.71



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 7.42 cents per kilowatt hour. The margin expected to be generated between the sale of electricity and the cost of electricity is \$25,121,794. It is from this amount, plus other sources of revenue, all other operating expenses of the electric department will be funded. In addition to operating and maintenance expenses, the electric department will record depreciation expense of \$4,899,747 and a transfer to the city general fund for tax equivalents of \$2,466,230.

The expected net income in the electric department for FY 23 is \$4,301,609. This level of net income will produce a net cash generation amount of \$9,547,688 when adjusted for non-cash items. When added to the anticipated cash balance of \$23,779,347 at the beginning of the year, \$33,327,035 of cash will be available for reinvestment in plant assets and for debt retirement. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$9,892,412 and debt retirement of \$1,393,691.

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

CLEVELAND UTILITIES-ELECTRIC
CAPITAL EXPENDITURES - 2023

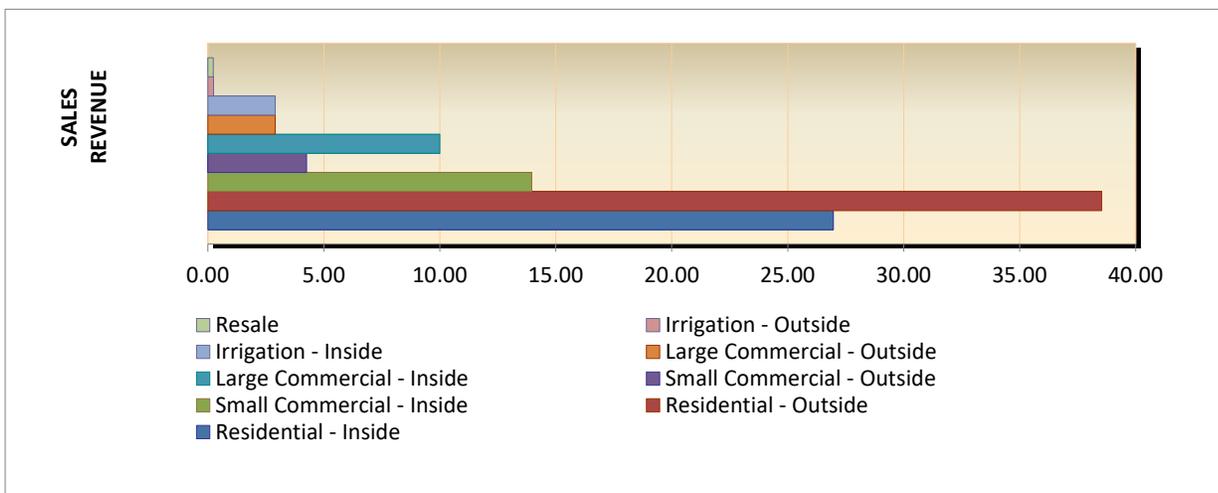
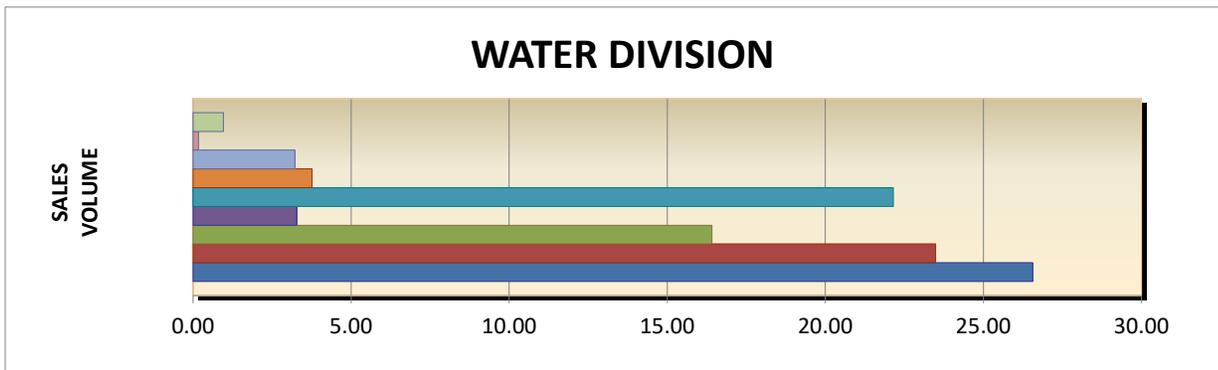
BUILDINGS AND GROUNDS	\$ 680,000
COMPUTERS	234,000
SUPERVISORY CONTROL SYSTEM	75,000
ENGINEERING	27,500
TRANSPORTATION AND GARAGE	1,541,532
GEOGRAPHIC INFORMATION SYSTEM	47,000
COMMERCIAL	300,000
INDUSTRIAL	200,000
RESIDENTIAL-OVERHEAD	30,000
RESIDENTIAL-UNDERGROUND	700,000
LINE	2,878,880
METER LAB	338,000
SUBSTATIONS	1,559,000
OFFICE	10,000
METER READING	5,000
ELECTRONICS & COMMUNICATIONS	80,500
STOREROOM	-
TRAFFIC LIGHTING	543,000
STREET LIGHTING	418,000
SECURITY LIGHTING	100,000
FIBER OPTICS	125,000
TOTAL	<u>\$ 9,892,412</u>

The anticipated cash balance at year end is \$24,552,969 of which \$3,254,991 represents the balance on hand from deposits paid by customers to guarantee payment of utility bills.

Water

The water department budget for FY 23 is based on the assumption 2,861,600,000 gallons of water will be sold at an average retail price of \$6.81 per 1,000 gallons. The rate charged for water will increase 9.63% from FY 22. This volume represents a 0% change over the anticipated FY 22 volume. Water sales are expected to be made to eight specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u> %	<u>Revenue</u> %
Residential - Inside	26.56	26.96
Residential - Outside	23.49	38.53
Small Commercial - Inside	16.41	13.96
Small Commercial - Outside	3.28	4.26
Large Commercial - Inside	22.15	10.00
Large Commercial - Outside	3.76	2.91
Irrigation - Inside	3.22	2.91
Irrigation - Outside	0.17	0.24
Resale	0.96	0.23



The expected revenue from the sale of the water, plus revenue from other sources, is \$21,093,633 for FY 23. Anticipated expenses, including depreciation of \$3,189,564 and tax equivalents of \$256,036, total \$18,791,494 leaving revenue in excess of expenses of \$2,302,139. These results will produce a net cash generation amount of \$5,477,439 when adjusted for non-cash items. When added to the anticipated cash balance of \$1,224,851 at the beginning of the year, \$6,702,290 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$8,500,000 bond issue is planned for FY 23. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$10,767,745 and debt retirement of \$2,237,477. The anticipated cash balance at year end is \$1,587,879 of which \$663,198 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.

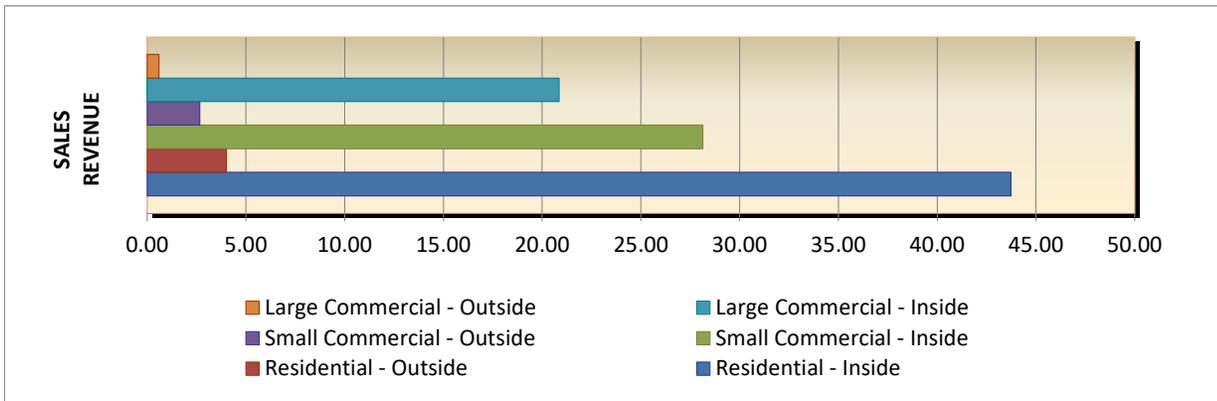
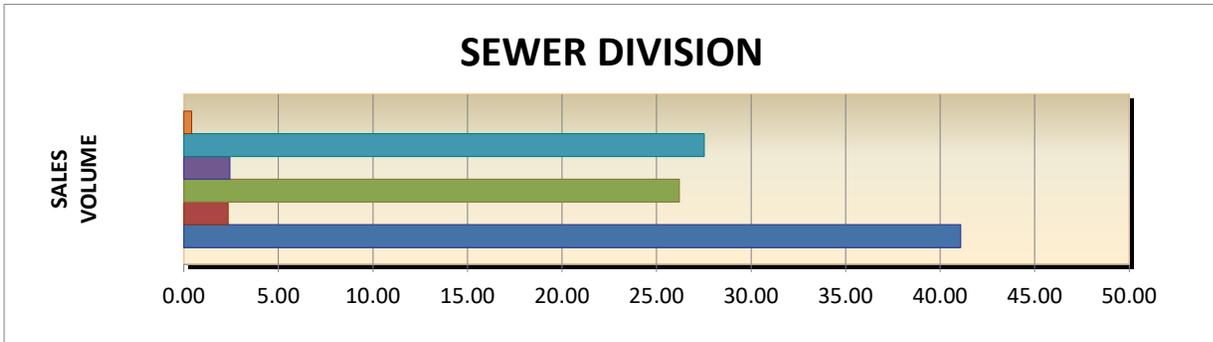
CLEVELAND UTILITIES-WATER
CAPITAL EXPENDITURES - 2022

ENGINEERING - DISTRIBUTION	\$	3,157,500
WATER - DISTRIBUTION		1,075,000
FACILITIES MAINTENANCE DEPARTMENT		226,000
WATER TREATMENT FACILITIES		5,296,796
ENGINEERING - OFFICE		60,000
INFORMATION SYSTEMS (Includes AMI)		62,000
OFFICE EQUIPMENT		5,000
TRANSPORTATION		355,000
BUILDINGS AND GROUNDS		20,000
PAYROLL PROJECTED FOR CAPITAL PROJECTS		510,449
TOTAL	<u>\$</u>	<u>10,767,745</u>

Wastewater

The wastewater department budget for FY 23 is based on the assumption 1,939,200,000 gallons of wastewater will be billed for treatment by Cleveland Utilities. The average price paid by these customers will be \$7.62 per 1,000 gallons. The rate charged will increase 7% from FY 22. This volume represents a 0% increase over the anticipated FY 22 volume. Charges for the treatment of wastewater are expected to be made to five specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u> %	<u>Revenue</u> %
Residential - Inside	41.08	43.74
Residential - Outside	2.34	4.01
Small Commercial - Inside	26.21	28.13
Small Commercial - Outside	2.43	2.66
Large Commercial - Inside	27.53	20.86
Large Commercial - Outside	0.41	0.60



The expected revenue from this volume, plus revenue from other sources, is \$15,803,710 for FY 23. Anticipated expenses, including depreciation of \$4,298,215 and tax equivalents of \$240,051 total \$4,538,266 leaving revenue in excess of expenses totaling \$11,265,444. These results will produce a net cash generation amount of \$5,376,453 when adjusted for other items. When added to the anticipated cash balance of \$7,148,393 at the beginning of the year, \$12,524,846 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$11,000,000 bond issue is planned for FY 23. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$14,066,201 and debt retirement of \$2,393,188. The anticipated balance at year end is \$6,711,021 of which \$623,141 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	\$ 4,622,500
WASTEWATER REHABILITATION DEPARTMENT	4,913,101
FACILITIES MAINTENANCE DEPARTMENT	271,600
WASTEWATER TREATMENT PLANT	3,837,000
MACHINERY & EQUIPMENT	20,000
INFORMATION SYSTEMS	55,000
ENGINEERING - OFFICE	62,000
TRANSPORTATION	265,000
ADMINISTRATION - BUILDINGS AND GROUNDS	20,000
TOTAL	<u>\$ 14,066,201</u>

In addition to preparing a budget for the upcoming fiscal year, Cleveland Utilities prepares an estimated budget for nine years beyond the upcoming budget year. The long-range plan included with the FY 23 budget covers fiscal year 2023 through 2032. 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 2021 Actual	FY 2022 Projected	FY 2023 Proposed
KWH Purchased	1,039,444,215	1,036,374,670	1,030,078,280
KWH Sold	1,008,260,890	1,006,189,000	1,000,076,000
KWH Unsold (line loss)	31,183,325	30,185,670	30,902,348
% KWH in Line Loss	3.00%	3.00%	3.00%
Average Retail Price of KWH (Based on kwh's Sold)	9.74	9.71	9.72
Number of Customers			
Residential	27,575	27,769	27,915
Commercial	4,028	4,043	4,054
Industrial	585	594	601
Other	163	163	163
Total	32,351	32,569	32,733
Total Revenues	100,500,046	99,759,158	99,291,253
Net Income	8,244,698	5,791,905	4,301,609
Additional Investment in Plant	8,644,218	8,493,834	9,892,412
Long-term Debt	12,865,271	11,696,883	14,133,388
Number of Customers per Employee	368	370	376

Cleveland Utilities-Electric Fund Budget Summary

	FY 2021 ACTUAL	FY 2022 BUDGETED	FY 2023 PROPOSED
Revenues for Electric System			
Residential	\$ 42,917,432	\$ 39,250,671	\$ 40,694,415
Commercial	9,256,472	8,144,848	8,448,198
Industrial	43,743,881	45,012,974	45,972,129
Street, Athletic, & Traffic	1,626,814	1,335,458	1,374,272
Outdoor Lighting	659,447	660,338	674,883
Change in Accrued Revenue	153,610		
Total Electric Sales Revenue	\$ 98,357,656	\$ 94,404,289	\$ 97,163,897
Other Operating Revenue			
Other Operating Revenue	\$ 2,030,697	\$ 1,667,086	\$ 2,096,425
Interest	33,984	17,684	30,930
Total Other Revenues	\$ 2,064,681	\$ 1,684,770	\$ 2,127,355
Total Revenues	\$ 100,422,337	\$ 96,089,059	\$ 99,291,252
Operating Expense			
Purchased Power	\$ 71,322,321	\$ 69,986,195	\$ 72,042,104
Other Operating Expenses	5,910,493	6,633,318	6,989,008
Maintenance	4,414,473	4,713,985	4,835,879
Depreciation and Amortization	5,082,746	5,405,198	5,219,573
Tax Equivalents & FICA	4,889,278	5,560,974	5,411,483
Total Operating Expenses	\$ 91,619,311	\$ 92,299,670	\$ 94,498,047
Other Expenses			
Interest Expense	\$ 558,382	\$ 401,730	\$ 491,596
Total Other Expenses	\$ 558,382	\$ 401,730	\$ 491,596
Total Expenses	\$ 92,177,693	\$ 92,701,400	\$ 94,989,643
Net Revenues	\$ 8,244,644	\$ 3,387,659	\$ 4,301,609

**CLEVELAND UTILITIES - ELECTRIC
CASH FLOW ANALYSIS
FY 2023**

Sources of Cash:

Net Income		\$ 4,301,609
Add: Non-Cash Items		
Depreciation - Expensed	\$ 4,899,747	
Depreciation - Cleared	278,172	
Amortization	68,160	
Total Non-Cash Items		5,246,079
Total Cash Generated From Operations		\$ 9,547,688
Add: Beginning Cash Balance		23,779,347
Bond Issues (Net)		3,500,000
OPEB Trust Funding		(330,614)
GASB 68 Adjustment		(657,348)
Anticipated FEMA Reimbursement		-
Working Capital Adjustments		-
Total Cash Available		\$ 35,839,073
Uses of Available Cash:		
Debt Repayment - Bonds/Loans	\$ 1,393,691	
Capital Improvements & Additions	9,892,412	
Total Uses of Cash		\$ 11,286,103
Cash at End of Year		\$ 24,552,969
Less Estimated Customer Deposits		\$ 3,254,991
Less Sinking Fund Requirements		\$ 684,545
Unrestricted		\$ 20,613,434

**CLEVELAND UTILITIES - ELECTRIC
FINANCIAL FORECAST
FOR THE YEAR ENDING JUNE 30, 2023**

2023 BUDGET						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	KWHs (000)
REVENUES						
Residential	11,322,552	8,783,332	12,243,858	8,344,673	40,694,415	356,955
Commercial	2,518,878	1,874,765	2,086,997	1,967,558	8,448,198	69,382
Industrial	13,283,072	10,747,538	10,451,449	11,490,069	45,972,129	563,435
Street, Athletic & Traffic	354,102	343,943	328,383	347,844	1,374,272	6,398
Outdoor Lighting	168,727	169,046	169,436	167,673	674,883	3,906
Total Electric Sales Revenue	27,647,331	21,918,624	25,280,123	22,317,817	97,163,898	1,000,076
Purchased Power	20,499,094	16,251,548	18,743,929	16,547,529	72,042,104	
Operating Margin:	7,148,237	5,667,076	6,536,194	5,770,288	25,121,794	
OTHER REVENUE						
Customer Penalties	59,339	47,043	54,259	47,900	208,542	
Service Revenue	143,974	114,141	131,646	116,220	505,981	
Rents	263,835	263,835	263,835	263,835	1,055,342	
Miscellaneous Income	92,920	73,667	84,965	75,011	326,560	
Interest	8,801	6,978	8,047	7,104	30,930	
Total Other Revenue	568,869	505,664	542,752	510,070	2,127,355	
TOTAL REVENUE	7,717,106	6,172,740	7,078,946	6,280,358	27,249,149	
EXPENSES						
Transmission-Operations	13,013	13,013	13,013	13,013	52,051	
Transmission-Maintenance	13,013	13,013	13,013	13,013	52,051	
Distribution-Operations	528,264	528,264	528,264	528,264	2,113,054	
Distribution-Maintenance	1,195,957	1,195,957	1,195,957	1,195,957	4,783,828	
Meter Reading	28,836	28,836	28,836	28,836	115,345	
Billing & Collecting	359,173	359,173	359,173	359,173	1,436,691	
Customer Service & Information	69,450	69,450	69,450	69,450	277,799	
Rebates & Inspections	1,181	1,181	1,181	1,181	4,725	
Administrative O & M	727,121	727,121	727,121	727,121	2,908,485	
Economic Development	20,215	20,215	20,215	20,215	80,858	
Employee Benefits, FICA & Safety	736,313	736,313	736,313	736,313	2,945,253	
Depreciation	1,175,940	1,212,687	1,237,185	1,273,935	4,899,747	
Tax Equivalents	616,558	616,558	616,558	616,558	2,466,230	
Acquisition Adjustment	60,269	60,269	60,269	60,269	241,076	
Interest on Deposits	8,182	8,182	8,182	8,182	32,728	
Interest on Bonds	105,540	112,422	117,012	123,894	458,868	
Bond Cost Amortization	19,688	19,688	19,688	19,688	78,750	
TOTAL EXPENSES	5,678,713	5,722,342	5,751,430	5,795,062	22,947,539	
NET INCOME	2,038,393	450,398	1,327,516	485,296	4,301,609	

CLEVELAND UTILITIES ELECTRIC DIVISION SYR PROJECTED CAPITAL BUDGET FY 2024 - FY 2028						
DESCRIPTION	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
MAJOR PROJECTS PLAN						
1 Industrial, Commercial, Residential OH & UG Service, Line Construction Projects, Substation Projects	2,300,000	2,300,000	2,330,000	2,360,000	2,400,000	11,690,000
2 Garage, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics, Fiber, Office Furn.	800,000	810,000	820,000	830,000	840,000	4,100,000
3 Street Lighting, Security Lighting, and Traffic Lighting (LED lighting projects)	950,000	960,000	970,000	980,000	1,000,000	4,860,000
4 Buildings and Grounds	350,000	360,000	380,000	400,000	420,000	1,910,000
Annexation Projects:						
5 Anatole						-
Major Line Projects (69KV & 13 KV):						
6 Circuit Inspections	140,000	150,000	160,000	170,000	180,000	800,000
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			400,000			400,000
10 East Cleveland 69KV addition of 4th circuit Phase III - Line Construction				420,000		420,000
11 Construct new 13KV circuit out of Sequoia substation to serve Hardwick Farms		500,000				500,000
12 Burlington (Mars) feed from Valleyhead Sub						-
13 Complete double conductor of SC614 Phase I						-
14 Complete double conductor of SC614 Phase II	700,000					700,000
15 Line work around Lang Street Substation (13kV & 69 kV)						-
16 Complete double conductor of SC624 from Payne Gap to Smith Dr Phase II						-
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	600,000					600,000
20 Upgrade East Cleveland to McDonald Line Phase II		400,000				400,000
21 Upgrade East Cleveland to Hopewell Line Phase I			500,000			500,000
22 Upgrade East Cleveland to Hopewell Line Phase II				500,000		500,000
23 69kV tie line from Freewill to Hopewell Line Phase I					500,000	500,000
24 69kV tie line from Freewill to Hopewell Line Phase II						-
25 Alternate feed to Cherokee Gateway Substation Phase I					750,000	750,000
26 Alternate feed to Cherokee Gateway Substation Phase II						-
27 Alternate feed to Cherokee Gateway Substation Phase III						-
28 North Lee Hwy Annexation						-
29 Wilkerson Road - 3 phase	750,000					750,000
30 Wilkerson Road area annexation		500,000				500,000
31 Pole testing Phase IV	320,000					320,000
32 Pole testing Phase V		340,000				340,000
33 Pole testing Phase VI			360,000			360,000
34 Pole testing Phase VII				380,000		380,000
35 Pole testing Phase VIII					400,000	400,000
Smart Grid and AMI projects:						
36 Fiber Optics/New Smart Grid Equipment/Distribution Automation/AMI Meters	550,000	600,000	650,000	700,000	750,000	3,250,000
Substation Projects:						
37 Install new control house, relaying, ground switch, batteries & charger @ Springbrook Substation		265,000				265,000
38 Install new control house, relaying, ground switch, batteries & charger @ Wildwood substation	260,000					260,000
39 Install new control house, relaying, ground switch, batteries & charger @ Payne Gap Substation			270,000			270,000
40 Expand Ocoee Substation to include additional transformer and control building (Phase I)				1,000,000		1,000,000
41 Expand Ocoee Substation to include additional transformer and control building (Phase II)					1,000,000	1,000,000
42 Site work at Burlington Substation						-
43 Upgrade at Burlington Substation Phase I	600,000					600,000
44 Upgrade at Burlington Substation Phase II		400,000				400,000
45 Replace relay panel and remote at South Cleveland	80,000					80,000
46 Lang St Substation - Construction (Phase III)						-
47 Purchase replacement for spare transformer at East Cleveland Substation		300,000				300,000
48 Purchase property for future substation site (North Lee Area)		400,000				400,000
49 TVA xfmr bank and structure modifications Phase I			500,000			500,000
50 TVA xfmr bank and structure modifications Phase II				750,000		750,000
51 Replace xfmr at Springbrook Sub					1,000,000	1,000,000
Utility Vehicle Replacements:						
52 Unit #142 - 41' bucket truck	230,000					230,000
53 Unit #107 - 65' bucket truck			300,000			300,000
54 Unit #137 - Versalift bucket truck (new call truck in 2020)			240,000			240,000
55 Unit #138 - Versalift bucket truck (service truck in 2020)			240,000			240,000
56 Unit #103 - 82' bucket truck			340,000			340,000
57 Unit #150 - Pickup 4WD	45,000					45,000
58 Unit #180 - Case Backhoe		120,000				120,000
59 Unit #140 - Pickup		42,000				42,000
60 Unit #115 Terex "Commander" digger derrick			400,000			400,000
61 Unit #122 Garage Pickup with Tommy lift gate					50,000	50,000
62 Unit #120 - 1/2 Ton Pickup				40,000		40,000
63 Unit #149 - 1998 Komatsu Forklift	60,000					60,000
64 Unit #134 - Engineering pickup						-
65 Unit #135 - 1/2 Ton Pickup				42,000		42,000
66 Unit #104 - 1/2 Ton Pickup						-
67 Unit #143 - Standby Bucket Truck		240,000				240,000
68 Unit #117 - General Digger Derrick						-
69 Unit #121 - Bobcat Skidsteer	60,000					60,000
70 Unit #185 - 1/2 Ton Pickup Truck - Standby						-
71 Unit #126 - Altec digger derrick				350,000		350,000
72 Unit #145 - 41' Bucket Truck					300,000	300,000
73 New 65' bucket truck to be added to fleet (unit #108 will become the spare)						-
74 Unit #128 - Altec 47' line truck						-
75 Unit #108 - 55' bucket truck	300,000					300,000
76 Unit #153 - 1/2 Ton Pickup (Engineering)		40,000				40,000
Miscellaneous Projects:						
77 EV Charging Stations						-
78 Main office drive up kiosk / land purchase						-
79 Storage sheds on the pole yard	100,000					100,000
80 Storage sheds on the pole yard (Harrison Building)		100,000				100,000
TOTAL	9,195,000	9,477,000	9,560,000	9,622,000	9,590,000	47,444,000

CLEVELAND UTILITIES WATER/WASTEWATER FUND

Programs, Services, and Functions:

This enterprise fund accounts for the revenues and expenses (including depreciation) recorded in the Water and Wastewater Divisions of Cleveland Utilities. Cleveland Utilities is operated by the Board of Public Utilities for the City of Cleveland. The rates, annual budget, and long-term debt require the approval of the City Council. The policies and operating procedures, including daily operations, are not under the direct control of the City Council.

Utility rates are presented in the Appendix. There are three major rate categories for water charges: residential; small commercial and large commercial. Sewer charges are tied to these water categories and consumption.

Cleveland Utilities owns and operates an eight million gallon per day drinking water facility sourced by the Hiwassee River as well as a two million gallon per day facility sourced by Waterville Springs. Cleveland Utilities also contractually operates and maintains the Hiwassee Utilities Commission drinking water treatment facility, also sourced by the Hiwassee River. Cleveland Utilities maintains a contractual agreement with the Hiwassee Utilities Commission to purchase over 9.7 million gallons per day. Other purchased water sources include Eastside and Savannah Utility Districts in order to ensure that Cleveland's water system demands are met.

Cleveland's water system can be supplied with up to 21.1 million gallons of water a day from the water sources listed above and can store up to 15.8 million gallons of water in the 11 water storage tanks which distribute the water through 774 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 2021 was 14.676 million gallons and the lowest daily demand (to include purchased water) during the winter of 2021 was 9.161 million gallons. The average daily demand for 2021 was 11.226 million gallons.

This FY 2023 Budget calls for improvement in the water system totaling \$10,767,745.

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 379 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.

This FY 2023 Budget calls for improvement in the wastewater system totaling \$14,066,201.

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 2021 Actual	FY 2022 Projected	FY 2023 Proposed
Gallons of Treated Water Pumped	3,965,883,825	4,004,420,000	4,006,224,118
Gallons of Treated Water Sold	2,853,327,000	2,860,300,000	2,861,588,656
% of Treated Water Loss	28.05%	28.57%	28.57%
Gallons of Treated Wastewater	3,724,510,000	3,843,000,000	3,878,361,606
% Inflow/Infiltration	49.35%	50.00%	50.00%
Number of Water Customers			
Residential	29,212	29,474	29,762
Commercial	3,254	3,267	3,281
Irrigation	592	559	575
Sales for Resale	2	2	2
Total	33,060	33,302	33,621
Number of Wastewater Customers			
Residential	17,147	17,318	17,506
Commercial	2,680	2,691	2,703
Industrial	66	64	65
Total	19,893	20,073	20,274
Total Revenues (Combined)	33,372,118	34,640,632	36,897,343
Net Income (Combined)	5,707,946	3,693,074	3,292,778
*Investment in Plant and Equipment	10,188,136	17,369,352	24,833,946
Long-term Debt	54,181,965	56,240,676	71,110,011
# of Customers per W/WW Employee	420	417	415

*Funded from revenue and debt

Cleveland Utilities-Water/Wastewater System Budget Summary

	FY 2021 ACTUAL	FY 2021 BUDGETED	FY 2023 PROPOSED
Revenues for Water System			
Residential	\$ 11,063,633	\$ 11,769,940	\$ 12,764,772
Commercial	5,002,425	4,926,727	6,054,337
Irrigation	594,380	669,723	613,989
Sales for Resale	71,292	79,599	57,862
Change in Accrued Revenue	6,837	-	-
Total Water Revenue	\$ 16,738,567	\$ 17,445,989	\$ 19,490,960
Other Revenues			
Sewer Revenues	\$ 13,416,621	\$ 13,196,957	\$ 14,775,847
Other Operating Revenue	3,195,703	2,554,828	2,616,448
Interest	21,227	12,879	14,090
Total Other Revenues	\$ 16,633,551	\$ 15,764,664	\$ 17,406,385
Total Revenues	\$ 33,372,118	\$ 33,210,653	\$ 36,897,345
Operating Expense			
Operations	\$ 13,202,715	\$ 14,051,451	\$ 15,866,330
Maintenance	2,991,209	2,909,565	2,978,901
Depreciation and Amortization	6,585,020	7,190,916	7,745,029
Tax Equivalent & FICA	4,668,244	5,032,958	5,463,616
Total Operating Expenses	\$ 27,447,188	\$ 29,184,890	\$ 32,053,876
Interest Expense	\$ 1,549,411	\$ 1,494,048	\$ 1,550,688
Total Other Expenses	\$ 1,549,411	\$ 1,494,048	\$ 1,550,688
Total Expenses	\$ 28,996,599	\$ 30,678,938	\$ 33,604,567
Operating Income (Loss)	\$ 4,375,519	\$ 2,531,715	\$ 3,292,778
Contribution In Aid of Construction	\$ 1,332,427	\$ -	\$ -
Net Revenues	\$ 5,707,946	\$ 2,531,715	\$ 3,292,778

**CLEVELAND UTILITIES - WATER
CASH FLOW ANALYSIS
FY 2023**

Sources of Cash:

Net Income **\$ 2,302,139**

Add:	Non-Cash Items	
	Depreciation - Expensed	\$ 3,189,564
	Depreciation - Cleared	188,148
	Amortization	<u>(202,413)</u>

Total Non-Cash Items 3,175,300

Total Cash Generated From Operations **\$ 5,477,439**

Add:	Beginning Cash Balance	\$ 1,224,851
	Bond Issues (Net)	\$ 8,500,000
	Grants & Contributions In Aid	\$ 50,000
	GASB 68 Adjustment	\$ (424,918)
	OPEB Trust Funding	\$ (234,271)

Total Cash Available **\$ 14,593,101**

Uses of Available Cash:

Debt Repayment - Bonds/Loans	\$ 2,237,477
Capital Improvements & Additions	<u>10,767,745</u>

Total Uses of Cash **\$ 13,005,222**

Cash at End of Year **\$ 1,587,879**

Less Sinking Fund Requirements 663,198

Unrestricted **\$ 924,681**

CLEVELAND UTILITIES - WATER
Financial Forecast
For the Year Ending June 30, 2023

2023 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,445,229	1,271,582	1,235,900	1,302,597	5,255,309	760,136
Residential-Outside	2,043,625	1,812,876	1,733,803	1,919,159	7,509,463	672,246
Small Commercial-Inside	753,106	664,988	638,271	663,944	2,720,309	469,557
Small Commercial-Outside	236,424	199,140	188,915	206,693	831,172	93,713
Large Commercial-Inside	521,841	467,188	454,862	505,620	1,949,510	633,893
Large Commercial-Outside	130,548	143,035	152,714	127,050	553,346	107,482
Irrigation-Inside	235,631	126,500	57,402	147,536	567,071	92,089
Irrigation-Outside	21,423	10,167	2,731	12,597	46,918	4,845
Resale	21,471	18,345	10,032	8,013	57,862	27,628
Total Water Revenue	5,409,298	4,713,821	4,474,630	4,893,209	19,490,959	2,861,589
OTHER REVENUE						
Sprinkler Taps & Service	50,565	44,064	41,828	45,740	182,198	
Access Fees	187,785	163,640	155,337	169,868	676,630	
HUC Reimbursement	98,162	85,541	81,201	88,797	353,702	
Customer Penalties	47,780	41,637	39,524	43,221	172,162	
Miscellaneous (Service Revenue)	59,733	52,053	49,411	54,034	215,230	
Interest	763	665	632	690	2,753	
Total Other Revenue	444,788	387,600	367,933	402,350	1,602,674	
TOTAL REVENUE	5,854,086	5,101,421	4,842,563	5,295,559	21,093,633	
EXPENSES						
Purchased Water	765,742	667,290	633,430	692,684	2,759,148	
T & D Operations	551,790	551,790	551,790	551,790	2,207,157	
T & D Maintenance	397,269	397,269	397,269	397,269	1,589,071	
Pumping Expense	628,245	547,471	519,691	568,305	2,263,711	
Meter Reading	28,860	28,860	28,860	28,860	115,439	
Billing & Collecting	221,013	221,013	221,013	221,013	884,057	
Customer Service & Information	17,154	17,154	17,154	17,154	68,613	
Administrative O & M	398,304	398,304	398,304	398,304	1,593,220	
Employee Benefits, FICA & Safety	721,053	721,053	721,053	721,053	2,884,211	
Depreciation	765,495	789,417	805,365	829,287	3,189,564	
Interest	181,704	193,554	201,454	213,304	790,016	
Bond Costs Amortization	47,814	47,814	47,814	47,814	191,250	
Tax Equivalent	64,008	64,008	64,008	64,008	256,036	
TOTAL EXPENSES	4,788,451	4,644,997	4,607,205	4,750,845	18,791,494	
NET INCOME (LOSS)	1,065,635	456,424	235,358	544,714	2,302,139	

**CLEVELAND UTILITIES - WASTEWATER
CASH FLOW ANALYSIS
FY 2023**

Sources of Cash:

Net Income **\$ 990,639**

Add:	Non-Cash Items		
	Depreciation - Expensed	\$ 4,298,215	
	Depreciation - Cleared	100,391	
	Amortization	<u>(12,792)</u>	
	Total Non-Cash Items		4,385,814

Total Cash Generated From Operations **\$ 5,376,453**

Add:	Beginning Cash Balance		7,148,393
	GASB 68 Adjustment		(360,778)
	Bond Issues (Net)		11,000,000
	Grants & Contribution In Aid		177,100
	Sale of Mouse Creek WWTP		5,000
	OPEB Trust Funding		<u>(175,758)</u>

Total Cash Available **\$ 23,170,410**

Uses of Available Cash:

Debt Repayments	\$ 2,393,188
Capital Improvements & Additions	<u>14,066,201</u>

Total Uses of Cash **16,459,389**

Cash at End of Year **\$ 6,711,021**

Less Sinking Fund Requirements \$ 623,141

Unrestricted **\$ 6,087,880**

**CLEVELAND UTILITIES - WASTEWATER
FINANCIAL FORECAST
For the Year Ending June 30, 2023**

2023 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,676,165	1,596,369	1,574,750	1,615,678	6,462,962	796,698
Residential-Outside	151,064	145,516	146,622	149,897	593,099	45,403
Small Commercial - Inside	1,108,366	1,035,106	1,004,329	1,009,088	4,156,890	508,296
Small Commercial - Outside	89,765	97,309	100,073	105,837	392,985	47,078
Large Commercial - Inside	830,853	739,064	714,118	798,062	3,082,098	533,747
Large Commercial - Outside	21,412	19,977	22,294	24,130	87,813	7,959
Total Wastewater Revenue	3,877,625	3,633,341	3,562,186	3,702,692	14,775,847	1,939,181
OTHER REVENUE						
Access Fees	83,051	77,819	76,296	79,305	316,472	
Miscellaneous Revenue	135,364	126,836	124,352	129,257	515,809	
Interest	2,975	2,788	2,733	2,841	11,337	
Customer Penalties	48,352	45,305	44,418	46,170	184,245	
Total Other Revenue	269,742	252,748	247,799	257,573	1,027,863	
TOTAL REVENUE	4,147,367	3,886,089	3,809,985	3,960,265	15,803,710	
EXPENSES						
Wastewater Plant-Operations	491,700	460,723	451,700	469,518	1,873,640	
Wastewater Plant-Maintenance	693	650	637	662	2,642	
Wastewater Plant-Operations-Biosolids	105,120	98,497	96,569	100,377	400,563	
Wastewater Plant-Maintenance-Biosolids	0	0	0	0	0	
Wastewater Collection Operations	86,565	86,565	86,565	86,565	346,259	
Wastewater Collection Maintenance	27,759	27,759	27,759	27,759	111,035	
Wastewater Collection Operations MOM	99,459	99,459	99,459	99,459	397,840	
Wastewater Collection Maintenance MOM	118,149	118,149	118,149	118,149	472,600	
Wastewater Rehab Operations MOM	657	657	657	657	2,625	
Wastewater Rehab Maintenance MOM	0	0	0	0	0	
Administration Operations	262,680	262,680	262,680	262,680	1,050,720	
Administration Operations MOM	8,436	8,436	8,436	8,436	33,747	
Engineering Operations	128,934	128,934	128,934	128,934	515,738	
Engineering Operations MOM	2,487	2,487	2,487	2,487	9,950	
E & R Wastewater Plant Operations	64,679	60,604	59,418	61,761	246,461	
E & R Wastewater Plant Maintenance	3,709	3,476	3,407	3,542	14,133	
E & R Operations FOG MOM	22,026	22,026	22,026	22,026	88,103	
E & R Maintenance FOG MOM	0	0	0	0	0	
E & R Operations SM MOM	2,349	2,349	2,349	2,349	9,397	
E & R Maintenance SM MOM	0	0	0	0	0	
Facilities Maintenance Operations WWTP	0	0	0	0	0	
Facilities Maintenance Maintenance WWTP	145,614	136,440	133,768	139,045	554,866	
Facilities Maintenance Operations MOM	81,114	81,114	81,114	81,114	324,461	
Facilities Maintenance Maintenance MOM	58,638	58,638	58,638	58,638	234,554	
Customer Records and Collection	140,496	140,496	140,496	140,496	561,980	
Customer Service and Assistance	15,225	15,225	15,225	15,225	60,895	
Employee Benefits, FICA & Safety	520,830	520,830	520,830	520,830	2,083,318	
Meter Reading	13,152	13,152	13,152	13,152	52,606	
Depreciation	1,031,571	1,063,809	1,085,299	1,117,536	4,298,215	
Tax Equivalent	60,012	60,012	60,012	60,012	240,051	
Interest	174,954	186,365	193,971	205,381	760,672	
Bond Costs Amortization	16,500	16,500	16,500	16,500	66,000	
TOTAL EXPENSES	3,683,508	3,676,032	3,690,237	3,763,290	14,813,072	
NET INCOME (LOSS)	463,859	210,057	119,748	196,975	990,639	

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	FY2021 Actual	FY2022 Original	FY2022 Amended	FY2023 Adopted	Percentage Change
Total Revenues	\$5,140,877	\$5,214,309	\$5,214,309	\$5,854,160	12.3%
Claims	\$4,265,828	\$4,139,546	\$4,139,546	\$4,346,523	5.0%
Administrative Fees	\$853,002	\$801,423	\$801,423	\$841,494	5.0%
Total Expenditures	\$5,118,830	\$4,940,969	\$4,940,969	\$5,188,017	5.0%
NET INCOME	\$22,047	\$273,340	\$273,340	\$666,143	143.7%
BEGINNING FUND BALANCE	\$891,812	\$913,859	\$1,187,199	\$1,460,539	23.0%
ENDING FUND BALANCE	\$913,859	\$1,187,199	\$1,460,539	\$2,126,682	45.6%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520	Insurance Trust						
3D	Charges for services						
520	37920 Ins-L&J	-95,500.00	-103,200.00	.00	-92,800.00	-92,800.00	-92,800.00
520	37921 Ins-Fin	-88,000.00	-106,800.00	.00	-109,000.00	-109,000.00	-109,000.00
520	37922 Ins-Codes	-33,000.00	-36,000.00	.00	-4,200.00	-4,200.00	-4,200.00
520	37923 Ins-D&E	-235,000.00	-255,500.00	.00	-323,300.00	-323,300.00	-323,300.00
520	37924 Ins-Police	-1,500,000.00	-1,618,800.00	.00	-1,803,000.00	-1,803,000.00	-1,803,000.00
520	37925 Ins-Fire	-1,425,000.00	-1,539,540.00	.00	-1,745,668.00	-1,745,668.00	-1,745,668.00
520	37926 Ins-PW Op	-295,000.00	-303,000.00	.00	-368,900.00	-368,900.00	-368,900.00
520	37927 Ins-An Ctr	-56,800.00	-77,000.00	.00	-73,400.00	-73,400.00	-73,400.00
520	37928 Ins-CH Rec	-33,100.00	-34,500.00	.00	-52,000.00	-52,000.00	-52,000.00
520	37929 Ins-P&R	-142,000.00	-158,100.00	.00	-167,700.00	-167,700.00	-167,700.00
520	37930 Ins-ComCtr	-47,800.00	-61,600.00	.00	-60,000.00	-60,000.00	-60,000.00
520	37931 Ins-Folan	-108,500.00	-117,500.00	.00	-128,800.00	-128,800.00	-128,800.00
520	37932 Ins-Lib	-121,295.00	-89,629.00	.00	-95,283.00	-95,283.00	-95,283.00
520	37933 Ins-Jet	-17,000.00	-17,000.00	.00	-18,500.00	-18,500.00	-18,500.00
520	37934 Ins-Adm	-79,000.00	-52,700.00	.00	-57,000.00	-57,000.00	-57,000.00
520	37935 Ins-IT	-66,000.00	-67,200.00	.00	-77,325.00	-77,325.00	-77,325.00
520	37940 Ins-SWM	-155,500.00	-167,600.00	.00	-214,000.00	-214,000.00	-214,000.00
520	37941 Ins-Strwtr	-54,300.00	-58,000.00	.00	-68,600.00	-68,600.00	-68,600.00
520	37942 Ins-SSA	-118,300.00	-121,600.00	.00	-129,000.00	-129,000.00	-129,000.00
520	37943 Ins-Fleet	-78,000.00	-70,000.00	.00	-97,700.00	-97,700.00	-97,700.00
520	37944 Ins-CDBG	-22,234.00	-15,500.00	.00	-15,422.00	-15,422.00	-15,422.00
520	37945 Ins-HR	-33,000.00	-25,500.00	.00	-27,000.00	-27,000.00	-27,000.00
520	37960 Ins-Retire	-200,204.00	-117,040.00	.00	-124,062.00	-124,062.00	-124,062.00
	TOTAL Charges for services	-5,004,533.00	-5,213,309.00	.00	-5,852,660.00	-5,852,660.00	-5,852,660.00
3F	Interest						
520	36110 Int-Gen	-5,000.00	-1,000.00	.00	-1,500.00	-1,500.00	-1,500.00
	TOTAL Interest	-5,000.00	-1,000.00	.00	-1,500.00	-1,500.00	-1,500.00
3G	Miscellaneous						
520	36815 TfrGenFund	-450,000.00	.00	.00	.00	.00	.00
	TOTAL Miscellaneous	-450,000.00	.00	.00	.00	.00	.00
	TOTAL Insurance Trust	-5,459,533.00	-5,214,309.00	.00	-5,854,160.00	-5,854,160.00	-5,854,160.00
	TOTAL Insurance Trust	-5,459,533.00	-5,214,309.00	.00	-5,854,160.00	-5,854,160.00	-5,854,160.00
	TOTAL REVENUE	-5,459,533.00	-5,214,309.00	.00	-5,854,160.00	-5,854,160.00	-5,854,160.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
GRAND TOTAL	-5,459,533.00	-5,214,309.00	.00	-5,854,160.00	-5,854,160.00	-5,854,160.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520110 INS-Legislative and Judicial						
5A Personnel						
520110 51421 Claims	66,551.00	70,137.00	.00	73,644.00	73,644.00	73,644.00
TOTAL Personnel	66,551.00	70,137.00	.00	73,644.00	73,644.00	73,644.00
5B Operating						
520110 52590 Admin Fee	16,564.00	17,061.00	.00	17,914.00	17,914.00	17,914.00
TOTAL Operating	16,564.00	17,061.00	.00	17,914.00	17,914.00	17,914.00
TOTAL INS-Legislative and Ju	83,115.00	87,198.00	.00	91,558.00	91,558.00	91,558.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520120 INS-Administration						
5A Personnel						
520120 51421 Claims	74,787.00	77,031.00	.00	80,883.00	80,883.00	80,883.00
TOTAL Personnel	74,787.00	77,031.00	.00	80,883.00	80,883.00	80,883.00
5B Operating						
520120 52590 Admin Fee	11,964.00	12,323.00	.00	12,939.00	12,939.00	12,939.00
TOTAL Operating	11,964.00	12,323.00	.00	12,939.00	12,939.00	12,939.00
TOTAL INS-Administration	86,751.00	89,354.00	.00	93,822.00	93,822.00	93,822.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520122 INS-Forestry and Land						
5A Personnel						
520122 51421 Claims	127,000.00	130,810.00	.00	137,350.00	137,350.00	137,350.00
TOTAL Personnel	127,000.00	130,810.00	.00	137,350.00	137,350.00	137,350.00
5B Operating						
520122 52590 Admin Fee	16,564.00	17,061.00	.00	17,914.00	17,914.00	17,914.00
TOTAL Operating	16,564.00	17,061.00	.00	17,914.00	17,914.00	17,914.00
TOTAL INS-Forestry and Land	143,564.00	147,871.00	.00	155,264.00	155,264.00	155,264.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520123 INS-Fleet						
5A Personnel						
520123 51421 Claims	85,517.00	88,083.00	.00	92,487.00	92,487.00	92,487.00
TOTAL Personnel	85,517.00	88,083.00	.00	92,487.00	92,487.00	92,487.00
5B Operating						
520123 52590 Admin Fee	10,552.00	10,869.00	.00	11,412.00	11,412.00	11,412.00
TOTAL Operating	10,552.00	10,869.00	.00	11,412.00	11,412.00	11,412.00
TOTAL INS-Fleet	96,069.00	98,952.00	.00	103,899.00	103,899.00	103,899.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520124 INS-Codes						
5A Personnel						
520124 51421 Claims	29,804.00	30,698.00	.00	32,233.00	32,233.00	32,233.00
TOTAL Personnel	29,804.00	30,698.00	.00	32,233.00	32,233.00	32,233.00
5B Operating						
520124 52590 Admin Fee	9,816.00	10,110.00	.00	10,615.00	10,615.00	10,615.00
TOTAL Operating	9,816.00	10,110.00	.00	10,615.00	10,615.00	10,615.00
TOTAL INS-Codes	39,620.00	40,808.00	.00	42,848.00	42,848.00	42,848.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520130 INS-Human Resources						
5A Personnel						
520130 51421 Claims	8,003.00	69,075.00	.00	72,529.00	72,529.00	72,529.00
TOTAL Personnel	8,003.00	69,075.00	.00	72,529.00	72,529.00	72,529.00
5B Operating						
520130 52590 Admin Fee	1,572.00	4,035.00	.00	4,237.00	4,237.00	4,237.00
TOTAL Operating	1,572.00	4,035.00	.00	4,237.00	4,237.00	4,237.00
TOTAL INS-Human Resources	9,575.00	73,110.00	.00	76,766.00	76,766.00	76,766.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520140 INS-Finance						
5A Personnel						
520140 51421 Claims	102,208.00	105,274.00	.00	110,538.00	110,538.00	110,538.00
TOTAL Personnel	102,208.00	105,274.00	.00	110,538.00	110,538.00	110,538.00
5B Operating						
520140 52590 Admin Fee	16,350.00	16,841.00	.00	17,683.00	17,683.00	17,683.00
TOTAL Operating	16,350.00	16,841.00	.00	17,683.00	17,683.00	17,683.00
TOTAL INS-Finance	118,558.00	122,115.00	.00	128,221.00	128,221.00	128,221.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520150 INS-Information Technology						
5A Personnel						
520150 51421 Claims	79,139.00	81,513.00	.00	85,589.00	85,589.00	85,589.00
TOTAL Personnel	79,139.00	81,513.00	.00	85,589.00	85,589.00	85,589.00
5B Operating						
520150 52590 Admin Fee	11,564.00	11,911.00	.00	12,507.00	12,507.00	12,507.00
TOTAL Operating	11,564.00	11,911.00	.00	12,507.00	12,507.00	12,507.00
TOTAL INS-Information Techno	90,703.00	93,424.00	.00	98,096.00	98,096.00	98,096.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520200 INS-Dev and Eng						
5A Personnel						
520200 51421 Claims	281,185.00	289,621.00	.00	304,102.00	304,102.00	304,102.00
TOTAL Personnel	281,185.00	289,621.00	.00	304,102.00	304,102.00	304,102.00
5B Operating						
520200 52590 Admin Fee	40,490.00	41,705.00	.00	43,790.00	43,790.00	43,790.00
TOTAL Operating	40,490.00	41,705.00	.00	43,790.00	43,790.00	43,790.00
TOTAL INS-Dev and Eng	321,675.00	331,326.00	.00	347,892.00	347,892.00	347,892.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520204 INS-Stormwater						
5A Personnel						
520204 51421 Claims	8,575.00	8,832.00	.00	9,274.00	9,274.00	9,274.00
TOTAL Personnel	8,575.00	8,832.00	.00	9,274.00	9,274.00	9,274.00
5B Operating						
520204 52590 Admin Fee	8,834.00	9,099.00	.00	9,554.00	9,554.00	9,554.00
TOTAL Operating	8,834.00	9,099.00	.00	9,554.00	9,554.00	9,554.00
TOTAL INS-Stormwater	17,409.00	17,931.00	.00	18,828.00	18,828.00	18,828.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520205 INS-Comm Deve Blk						
5A Personnel						
520205 51421 Claims	11,504.00	16,416.00	.00	17,237.00	17,237.00	17,237.00
TOTAL Personnel	11,504.00	16,416.00	.00	17,237.00	17,237.00	17,237.00
5B Operating						
520205 52590 Admin Fee	2,783.00	4,251.00	.00	4,464.00	4,464.00	4,464.00
TOTAL Operating	2,783.00	4,251.00	.00	4,464.00	4,464.00	4,464.00
TOTAL INS-Comm Deve Blk	14,287.00	20,667.00	.00	21,701.00	21,701.00	21,701.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520300 INS-Police						
5A Personnel						
520300 51421 Claims	829,168.00	854,043.00	.00	896,745.00	896,745.00	896,745.00
TOTAL Personnel	829,168.00	854,043.00	.00	896,745.00	896,745.00	896,745.00
5B Operating						
520300 52590 Admin Fee	218,401.00	297,194.00	.00	245,904.00	245,904.00	245,904.00
TOTAL Operating	218,401.00	297,194.00	.00	245,904.00	245,904.00	245,904.00
TOTAL INS-Police	1,047,569.00	1,151,237.00	.00	1,142,649.00	1,142,649.00	1,142,649.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520341 INS-Anima] Ctrl]						
5A Personnel]						
520341 51421 Claims	30,299.00	100,745.00	.00	105,782.00	105,782.00	105,782.00
TOTAL Personnel]	30,299.00	100,745.00	.00	105,782.00	105,782.00	105,782.00
5B Operating						
520341 52590 Admin Fee	9,202.00	9,478.00	.00	9,952.00	9,952.00	9,952.00
TOTAL Operating	9,202.00	9,478.00	.00	9,952.00	9,952.00	9,952.00
TOTAL INS-Anima] Ctrl]	39,501.00	110,223.00	.00	115,734.00	115,734.00	115,734.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
Insurance Trust						
520350 INS-Fire						
5A Personnel						
520350 51421 Claims	1,294,741.00	1,333,583.00	.00	1,400,262.00	1,400,262.00	1,400,262.00
TOTAL Personnel	1,294,741.00	1,333,583.00	.00	1,400,262.00	1,400,262.00	1,400,262.00
5B Operating						
520350 52590 Admin Fee	254,597.00	307,235.00	.00	275,347.00	275,347.00	275,347.00
TOTAL Operating	254,597.00	307,235.00	.00	275,347.00	275,347.00	275,347.00
TOTAL INS-Fire	1,549,338.00	1,640,818.00	.00	1,675,609.00	1,675,609.00	1,675,609.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520400 INS-Public works						
5A Personnel						
520400 51421 Claims	385,694.00	397,265.00	.00	417,128.00	417,128.00	417,128.00
TOTAL Personnel	385,694.00	397,265.00	.00	417,128.00	417,128.00	417,128.00
5B Operating						
520400 52590 Admin Fee	42,331.00	43,601.00	.00	45,781.00	45,781.00	45,781.00
TOTAL Operating	42,331.00	43,601.00	.00	45,781.00	45,781.00	45,781.00
TOTAL INS-Public works	428,025.00	440,866.00	.00	462,909.00	462,909.00	462,909.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520411 INS-State Street						
5A Personnel						
520411 51421 Claims	64,026.00	194,947.00	.00	69,244.00	69,244.00	69,244.00
TOTAL Personnel	64,026.00	194,947.00	.00	69,244.00	69,244.00	69,244.00
5B Operating						
520411 52590 Admin Fee	15,950.00	16,429.00	.00	17,250.00	17,250.00	17,250.00
TOTAL Operating	15,950.00	16,429.00	.00	17,250.00	17,250.00	17,250.00
TOTAL INS-State Street	79,976.00	211,376.00	.00	86,494.00	86,494.00	86,494.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520431 INS-Solid waste						
5A Personnel						
520431 51421 Claims	54,001.00	56,329.00	.00	59,145.00	59,145.00	59,145.00
TOTAL Personnel	54,001.00	56,329.00	.00	59,145.00	59,145.00	59,145.00
5B Operating						
520431 52590 Admin Fee	20,245.00	20,950.00	.00	21,997.00	21,997.00	21,997.00
TOTAL Operating	20,245.00	20,950.00	.00	21,997.00	21,997.00	21,997.00
TOTAL INS-Solid waste	74,246.00	77,279.00	.00	81,142.00	81,142.00	81,142.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520450 INS-Regional Jetport						
5A Personnel						
520450 51421 Claims	4,069.00	26,020.00	.00	7,653.00	7,653.00	7,653.00
TOTAL Personnel	4,069.00	26,020.00	.00	7,653.00	7,653.00	7,653.00
5B Operating						
520450 52590 Admin Fee	3,067.00	3,159.00	.00	3,317.00	3,317.00	3,317.00
TOTAL Operating	3,067.00	3,159.00	.00	3,317.00	3,317.00	3,317.00
TOTAL INS-Regional Jetport	7,136.00	29,179.00	.00	10,970.00	10,970.00	10,970.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520500 INS-Parks and Recreation						
5A Personnel						
520500 51421 Claims	226,869.00	233,675.00	.00	245,359.00	245,359.00	245,359.00
TOTAL Personnel	226,869.00	233,675.00	.00	245,359.00	245,359.00	245,359.00
5B Operating						
520500 52590 Admin Fee	21,472.00	22,116.00	.00	23,222.00	23,222.00	23,222.00
TOTAL Operating	21,472.00	22,116.00	.00	23,222.00	23,222.00	23,222.00
TOTAL INS-Parks and Recreati	248,341.00	255,791.00	.00	268,581.00	268,581.00	268,581.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520511 INS-College Hill						
5A Personnel						
520511 51421 Claims	18,334.00	18,884.00	.00	19,828.00	19,828.00	19,828.00
TOTAL Personnel	18,334.00	18,884.00	.00	19,828.00	19,828.00	19,828.00
5B Operating						
520511 52590 Admin Fee	8,098.00	8,341.00	.00	8,758.00	8,758.00	8,758.00
TOTAL Operating	8,098.00	8,341.00	.00	8,758.00	8,758.00	8,758.00
TOTAL INS-College Hill	26,432.00	27,225.00	.00	28,586.00	28,586.00	28,586.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2021 REVISED BUD	2022 REVISED BUD	2023 DEPT HEAD	2023 FINANCE	2023 CITY MANAGER	2023 ADOPTED
520521 INS-Comm Cntr						
5A Personnel						
520521 51421 Claims	52,051.00	53,613.00	.00	56,294.00	56,294.00	56,294.00
TOTAL Personnel	52,051.00	53,613.00	.00	56,294.00	56,294.00	56,294.00
5B Operating						
520521 52590 Admin Fee	6,871.00	7,077.00	.00	7,431.00	7,431.00	7,431.00
TOTAL Operating	6,871.00	7,077.00	.00	7,431.00	7,431.00	7,431.00
TOTAL INS-Comm Cntr	58,922.00	60,690.00	.00	63,725.00	63,725.00	63,725.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520550 INS-Library							
5A Personnel							
520550	51421 Claims	48,926.00	66,983.00	.00	53,217.00	53,217.00	53,217.00
	TOTAL Personnel	48,926.00	66,983.00	.00	53,217.00	53,217.00	53,217.00
5B Operating							
520550	52590 Admin Fee	18,036.00	18,577.00	.00	19,506.00	19,506.00	19,506.00
	TOTAL Operating	18,036.00	18,577.00	.00	19,506.00	19,506.00	19,506.00
	TOTAL INS-Library	66,962.00	85,560.00	.00	72,723.00	72,723.00	72,723.00
	TOTAL Insurance Trust	4,647,774.00	5,213,000.00	.00	5,188,017.00	5,188,017.00	5,188,017.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	4,647,774.00	5,213,000.00	.00	5,188,017.00	5,188,017.00	5,188,017.00
	GRAND TOTAL	4,647,774.00	5,213,000.00	.00	5,188,017.00	5,188,017.00	5,188,017.00

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



CLEVELAND
TENNESSEE

EST. 1842

FY2023 Annual Budget

Meiler Estate Trust Fund

Programs, Services, and Functions:

This fund was established by a contribution in the amount of \$141,159 to the Cleveland Animal Control from the estate of Elizabeth Jean Meiler. The department received an additional \$125,634 from the estate of Elizabeth Jean Meiler in FY2002 and \$191,440 from the estate of John Meiler in FY2003. Interest from these gifts will be used to support the animal control when enough funds have been generated.

SUMMARY	FY2021 Actual	FY2022 Original	FY2022 Amended	FY2023 Adopted	Percentage Change
Total Revenues	\$4,535	\$300	\$300	\$500	66.7%
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	\$4,535	\$300	\$300	\$500	66.7%
BEGINNING FUND BALANCE	\$496,769	\$501,304	\$501,604	\$501,904	0.1%
ENDING FUND BALANCE	\$501,304	\$501,604	\$501,904	\$502,404	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: 23001 FY2023 OPERATING BUDGET

FOR PERIOD 99

		2021	2022	2023	2023	2023	2023
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Mei1er/Anima] Shelter Trust							
126 Mei1er/Anima] Shelter Trust							
3F Interest							
126	36110 Int-Gen	-500.00	-300.00	.00	-500.00	-500.00	-500.00
126	36120 Int-CD	-3,000.00	.00	.00	.00	.00	.00
	TOTAL Interest	-3,500.00	-300.00	.00	-500.00	-500.00	-500.00
	TOTAL Mei1er/Anima] Shelter	-3,500.00	-300.00	.00	-500.00	-500.00	-500.00
	TOTAL Mei1er/Anima] Shelter	-3,500.00	-300.00	.00	-500.00	-500.00	-500.00
	TOTAL REVENUE	-3,500.00	-300.00	.00	-500.00	-500.00	-500.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-3,500.00	-300.00	.00	-500.00	-500.00	-500.00

** 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.

Annual Comprehensive Financial Report – is a thorough and detailed presentation of the city's financial condition and performance.

ARPA – American Rescue Plan Act – an act passed by the United States Congress to assist in the facilitate the United States' recovery from economic and health effects of the COVID-19 pandemic.

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 Initiative

HUD- Housing and Urban Development

HVAC- Heating, Ventilation and Air Conditioning

I

ICEAS- Intermittent Cycle Extended Aeration System

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Internal Service Funds - Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

ISO- Insurance Services Office

K

KWH- Kilowatt-hour - A unit of work or energy equal to that expended by one kilowatt in one hour.

L

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

LEAF- Law Enforcement Academic and Fitness Academy

LED- Lighting-Emitting Diode

Levy - To impose taxes for the support of government activities.

LGIP- Local Government Investment Pool

LIC- Local Interstate Connector

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

LMI- Low and Moderate Income

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

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 than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings - The accumulated earnings of an Enterprise or Internal Service Fund which have been retained or held in the fund and which are not reserved for any specific purpose.

Revenue - Sources of income financing the operations of government.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

RFID- Radio Frequency Identification

ROW-Right of Way

RPO- Rural Planning Organization

RTP- Recreation Trails Program

RTU-Roof-top Units

S

SBCCI- Southern Building Code Congress International

SCI- Smart Communities Initiative

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
2012	\$ 1.49	\$ 1.79	\$ 3.28
2013	Revaluation \$ 1.5844	\$ 1.7655	\$ 1.8254
2014	\$ 1.7655	\$ 1.8721	\$ 3.64
2015	\$ 1.7655	\$ 1.8721	\$ 3.64
2016	\$ 1.7655	\$ 1.8721	\$ 3.64
2017	Revaluation \$ 1.6091	\$ 2.0600	\$ 1.7084
2018	\$ 2.0600	\$ 1.7084	\$ 3.77
2019	\$ 2.0600	\$ 1.7821	\$ 3.84
2020	Revaluation \$ 1.7130	\$ 1.7130	\$ 1.4392
2021	\$ 1.7130	\$ -	\$ 1.71

CITY OF CLEVELAND, TENNESSEE

PRINCIPAL TAXPAYERS

Estimated 06/30/2022

<u>Assessed Taxpayer</u>	<u>Type of Business</u>	<u>2021 Assessed Valuation</u>	<u>Percentage of total Valuation</u>
Mars Snackfoods	Candy Manufacture	\$40,558,738	2.59%
Cleveland Tennessee Hospital	Health Care	\$40,210,610	2.57%
Whirlpool	Appliance Manufacture	\$31,499,945	2.01%
Life Care Centers of America	Health Care	\$27,656,405	1.77%
Bayer Healthcare	Distribution Compnay	\$26,213,105	1.67%
Duracell Company	Battery Manufacture	\$24,043,380	1.53%
Peyton's Southeastern	Distribution Company	\$11,740,490	0.75%
Alvin Calhoun	Developer	\$11,193,325	0.71%
Pinnacle Corner at Paul Huff	Developer	\$10,389,990	0.66%
Retreat at Spring Creek	Housing Development	\$10,357,690	0.66%
TOTALS		\$233,863,678	14.93%

***Source: From official records of Assessor of Property and Office of City Clerk.**

***Note: An Equalization Factor has been placed on some personal property taxes by the State of Tennessee and affects the tax levy.**

CITY OF CLEVELAND, TENNESSEE
PRINCIPAL EMPLOYERS

Employer	2021		
	Employees	Rank	Percentage of Total Labor Force Bradley County
Whirlpool/Maytag	1,600	1	3.04%
Bradley County Schools	1,160	2	2.20%
Peyton's Southeastern	1,157	4	2.20%
Tennova	1,100	3	2.09%
Jackson Furniture Industries	894	5	1.70%
Amazon	790	6	1.50%
Wal-Mart	640	7	1.21%
Bradley County Government	620	8	1.18%
Mars Chocolate	575	9	1.09%
Lee University	501	10	0.95%
Total	9,037		17.16%

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
6/30/2022 (estimated)

Total assessed value		\$1,304,271,519
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		\$130,427,152
Debt applicable to limitation:		
Total bonded debt	\$133,109,275	
Less: Revenue bonds	60,060,160	
Amount available for repayment of general obligation bonds	<u>6,408,986</u>	
Total debt applicable to limitation		<u>66,640,129</u>
Legal debt margin		<u>\$63,787,023</u>
Per Capita Debt as of June 30, 2022 (estimated)		\$1,439

**CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA
June 30, 2021**

Population 47,356

Date of Incorporation 1903

Form of Government Council - Manager
(August 1993)

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

Mayor and two Council members elected at large

Five council members - elected from five districts

City employees:	Cleveland				
	City	Schools	Library	Utilities	
Regular Full-time	339	686	11	208	1,244
Regular Part-time	13	118	30	0	161
Seasonal Part-time	5	0	0	0	5
Total	357	804	41	208	1,410

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 2,877

Per-capita fire loss \$34.26 (inside city)

Police Protection:

Number of stations 1

Number of substations 0

Number of full-time sworn officers 103

Number of police reserves 0

Number of civilian personnel including Animal Control

Regular full-time 18

Regular part-time 15

Number of public service officers 10

**CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA - (Continued)
June 30, 2021**

Police Protection:

Criminal offenses:

TIBRS - Part A 7,140

TIBRS - Part B 1,107

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	1,675	1,610
Middle School (Grades 6 through 8)	1	1,342	1,285
Elementary Schools (Grades K through 5)	7	2,395	2,353
Ungraded - Special Education		98	127
Total Students		5,510	5,375

Certificated Staff 461

Non-Certificated Personnel 281

Total Personnel 742

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 1 city/county

Number of volumes 190,166

Number of e-books 28,737

Number of e-Audiobooks 1,327

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 June 2021					
		Revenue Adjustment Base [1]	Revenue Adjustment N/A [2]	Base Plus Zero TVA Revenue Adjustment [3] = [1]+[2]	Environmental Adjustment [4]	FCA [5]	June '21 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
Alternate Usage Blocks	All kWh	0.08288	0.00165	0.08453	-0.00297	0.01827	0.09983
	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GSA1	Block3 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Customer #1	22.41		22.41			22.41
	Customer #2	22.41		22.41			22.41
Alternate Usage Blocks	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
GSA2	All kWh	0.08968	0.00178	0.09146	0.00323	0.01806	0.11275
	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GSA3	Block3 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Customer #1	60.82		60.82			60.82
	Customer #2	0.00		0.00			0.00
Alternate Usage Blocks	Customer #3	0.00		0.00			0.00
	Customer #4	0.00		0.00			0.00
	Grid Access Charge	0.0100	0.00000	0.01			0.01
Alternate Usage Blocks	kW, 0-50	0.00	0.00	0.00	0.00		0.00
	kW, 51-1,000	14.67	0.27	14.94	0.00		14.94
	1st 15,000 kWh	0.08000	0.00163	0.08	0.00323	0.01806	0.10
Alternate Usage Blocks	Additional kWh	0.04000	0.00077	0.04	0.00323	0.01781	0.06
	Customer #1	195.66		195.66			195.66
	Customer #2	0.00		0.00			0.00
Alternate Usage Blocks	Surcharge	0.01000	0.00000	0.01			0.01
	Block 1 kW	12.63	0.27	12.90	0.00		12.90
	Block 2 kW	12.50	0.27	12.77	0.00		12.77
Alternate Usage Blocks	Block 3 kW	0.00	0.00	0.00	0.00		0.00
	All kWh	0.04000	0.00083	0.04	0.00323	0.01781	0.06
	Block 1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Alternate Usage Blocks	Block 2 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Surcharge	0.00		0.00			0.00
	All kWh	0.04796	0.00077	0.04873	0.00323	0.01827	0.07023
Outdoor Lighting	Customer	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
	All kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Drainage Pumping	Customer Charge #1	0.00		0.00			0.00
	Customer Charge #2	0.00		0.00			0.00
	Grid Access Charge #1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
SRS	All kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Customer Charge (Net)	0.00		0.00			0.00
	Surcharge	0.00		0.00			0.00
TRS	Onpeak kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Offpeak kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Summer						
Alternative Season TGSA1	Customer #1	22.41		22.41			22.41
	Customer #2	22.41		22.41			22.41
	Customer #3	0.00		0.00			0.00
Alternative Season TGSA2	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	0.01806	0.18766
Alternative Season TGSA2	OffPeak kWh	0.04892	0.00081	0.04973	0.00323	0.01806	0.07102
	Summer						
	Customer #1	0.00		0.00			0.00
Alternative Season 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
Alternative Season TGSA2	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
Alternative Season TGSA2	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	0.00

**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 June 2021					
Alternative Season	Summer	Revenue Adjustment		Base Plus Zero TVA Revenue Adjustment [3] = [1]+[2]	Environmental Adjustment [4]	FCA [5]	June '21 Effective Rate [6] = [3]+[4]+[5]
		Base [1]	N/A [2]				
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
	OffPeak kWh	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	10.61	0.26	10.87	0.00		10.87
	Summer Season Max Kw	4.61	0.08	4.69	0.52		5.21
	Transition Season OffPeak kW	10.61	0.26	10.87	0.00		10.87
	Transition Season OnPeak kWh	0.06	0.00	0.06	0.00111	0.02000	0.08
	Transition Season OffPeak kWh - First 200 HUD	0.03819	0.00092	0.03911	0.00111	0.01652	0.05674
	Transition Season OffPeak kWh - Next 200 HUD	0.00443	0.00010	0.00453	0.00111	0.01652	0.02216
	Transition Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.01652	0.01875
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	10.61	0.26	10.87	0.00		10.87
	Summer Season Max Kw	4.10	0.08	4.18	0.52		4.70
	Transition Season OffPeak kW	10.61	0.26	10.87	0.00		10.87
	Transition Season OnPeak kWh	0.06253	0.00149	0.06402	0.00111	0.01652	0.08165
	Transition Season OffPeak kWh - First 200 HUD	0.03819	0.00092	0.03911	0.00111	0.01652	0.05674
	Transition Season OffPeak kWh - Next 200 HUD	0.00443	0.00010	0.00453	0.00111	0.01652	0.02216
	Transition Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.01652	0.01875
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	10.61	0.26	10.87	0.00		10.87
	Summer Season Max Kw	3.99	0.08	4.07	0.52		4.59
	Transition Season OffPeak kW	10.61	0.26	10.87	0.00		10.87
	Transition Season OnPeak kWh	0.06253	0.00149	0.06402	0.00111	0.01652	0.08165
	Transition Season OffPeak kWh - First 200 HUD	0.03819	0.00092	0.03911	0.00111	0.01652	0.05674
	Transition Season OffPeak kWh - Next 200 HUD	0.00331	0.00008	0.00339	0.00111	0.01652	0.02102
	Transition Season OffPeak kWh - Additional HUD	0.00000	0.00003	0.00000	0.00111	0.01652	0.02

**THE BOARD OF PUBLIC UTILITIES OF
THE CITY OF CLEVELAND, TENNESSEE - ELECTRIC DIVISION**
Schedule of Electric Rates in Force - (Continued)
(Including the Number of Customers Being Served)
For the Year Ended June 30, 2021

		Retail Rates Effective June 2021					June '21
		Revenue	Revenue	Base Plus Zero TVA	Environmental	FCA	June '21
		Adjustment	Adjustment	Revenue Adjustment	Adjustment		Effective Rate
		Base	N/A	[3] = [1]+[2]	[4]	[5]	[6] = [3]+[4]+[5]
		[1]	[2]				
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	10.00	0.24	10.24	0.00		10.24
	Summer Season Max Kw	1.72	0.02	1.74	0.52		2.26
	Transition Season OffPeak kW	10.00	0.24	10.24	0.00		10.24
	Transition Season OnPeak kWh	0.05535	0.00133	0.05668	0.00111	0.01624	0.07403
	Transition Season OffPeak kWh - First 200 HUD	0.03	0.00074	0.03	0.00111	0.01624	0.05
	Transition Season OffPeak kWh - Next 200 HUD	0.00000	0.00005	0.00	0.00111	0.01624	0.02
	Transition Season OffPeak kWh - Additional HUD	0.00000	-0.00001	0.00	0.00111	0.01624	0.02
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	10.00	0.24	10.24	0.00		10.24
	Summer Season Max Kw	1.21	0.02	1.23	0.52		1.75
	Transition Season OffPeak kW	10.00	0.24	10.24	0.00		10.24
	Transition Season OnPeak kWh	0.05	0.00130	0.06	0.00111	0.01624	0.08
	Transition Season OffPeak kWh - First 425 HUD	0.03	0.00071	0.03	0.00111	0.01624	0.05
	Transition Season OffPeak kWh - Next 195 HUD	0.00	0.00008	0.00	0.00111	0.01624	0.02
	Transition Season OffPeak kWh - Over 620 HUD	0.00	0.00000	0.00	0.00000	0.01624	0.02
MSD	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Transition Season OnPeak kW	10.00	0.24	10.24	0.00		10.24
	Summer Season Max Kw	1.10	0.02	1.12	0.52		1.64
	Transition Season OffPeak kW	10.00	0.24	10.24	0.00		10.24
	Transition Season OnPeak kWh	0.05000	0.00125	0.05	0.00111	0.01624	0.07
	Transition Season OffPeak kWh - First 425 HUD	0.03000	0.00066	0.03	0.00111	0.01624	0.05
	Transition Season OffPeak kWh - Next 195 HUD	0.00000	0.00000	0.00	0.00000	0.01624	0.02
	Transition Season OffPeak kWh - Over 620 HUD	0.00109	0.00003	0.00112	0.00111	0.01624	0.01847
Customers @ June 30, 2020:							
	Residential	27,575					
	General	4,734					
	Outdoor Lighting	2,112					
	Total	34,421					

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, 2022



Water and Wastewater Rates
in Effect on June 30, 2021

<u>Water Rates</u>	<u>Inside City</u>	<u>Outside City</u>
<u>RESIDENTIAL (Class 201, 202)</u>		
Customer charge	\$9.04	\$16.29
First 1,400 cu. ft.	\$2.69/100 cu. ft.	\$4.20/100 cu. ft.
Additional	\$2.79/100 cu. ft.	\$4.42/100 cu. ft.
<u>NON-RESIDENTIAL (Small Commercial) (Class 204, 205)</u>		
Customer charge	\$14.78	\$22.03
First 15,000 cu. ft.	\$2.69/100 cu. ft.	\$4.20/100 cu. ft.
Next 85,000 cu. ft.	\$2.21/100 cu. ft.	\$3.48/100 cu. ft.
Additional	\$1.61/100 cu. ft.	\$2.60/100 cu. ft.
<u>NON-RESIDENTIAL (Large Commercial) (Class 208, 209)</u>		
Customer charge	\$36.35	\$43.58
First 15,000 cu. ft.	\$2.69/100 cu. ft.	\$4.20/100 cu. ft.
Next 85,000 cu. ft.	\$2.21/100 cu. ft.	\$3.48/100 cu. ft.
Additional	\$1.61/100 cu. ft.	\$2.60/100 cu. ft.
<u>IRRIGATION ONLY (Class 211, 213)</u>		
Customer charge	\$9.04	\$16.29
All usage	\$2.79/100 cu. ft.	\$4.42/100 cu. ft.
<u>RESALE (Class 203) & FIRE SPRINKLER SYSTEM (CLASS 210)</u>		
Customer Charge	\$36.35	\$36.35
All usage	\$1.61/100 cu. ft.	\$1.61/100 cu. ft.
<u>Wastewater Rates</u>	<u>Inside City</u>	<u>Outside City</u>
<u>RESIDENTIAL (Class 301, 302) (April - November)</u>		
Customer charge	\$8.75	\$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.
<u>RESIDENTIAL (Class 301, 302) (December - March)</u>		
Customer charge	\$8.75	\$12.44
All usage	\$4.32/100 cu. ft.	\$6.51/100 cu. Ft.
<u>NON-RESIDENTIAL (Small Commercial) (Class 304, 305) (Meter Less Than 3")</u>		
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.
<u>NON-RESIDENTIAL (Large Commercial) (Class 308, 309) (Meter 3" or Larger)</u>		
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.
<u>WASTEWATER SURCHARGE</u>		
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, 2022*

MINIMUM BILLS

in Effect on June 30, 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.	\$14.42	\$17.39	\$17.39	\$24.69	\$25.46	\$25.46
3/4"	002	600 cu. ft.	\$25.18	\$34.67	\$34.67	\$41.49	\$51.50	\$51.50
1"	003	800 cu. ft.	\$30.56	\$43.31	\$43.31	\$49.89	\$64.52	\$64.52
1 1/2"	005	2,000 cu. ft.	\$63.44	\$95.15	\$69.23	\$101.61	\$142.64	\$103.58
2"	006	4,000 cu. ft.	\$119.24	\$181.55	\$69.23	\$190.01	\$272.84	\$103.58

IRRIGATION (Class 211, 213)

5/8"	000	200 cu. ft.	\$14.62	N/A	\$25.13	N/A
3/4"	002	600 cu. ft.	\$25.78	N/A	\$42.81	N/A
1"	003	800 cu. ft.	\$31.36	N/A	\$51.65	N/A
1 1/2"	005	2,000 cu. ft.	\$64.84	N/A	\$104.69	N/A
2"	006	4,000 cu. ft.	\$120.64	N/A	\$193.09	N/A
3"	008	10,000 cu. ft.	\$288.04	N/A	\$458.29	N/A
4"	009	17,000 cu. ft.	\$483.34	N/A	\$767.69	N/A
6"	010	44,000 cu. ft.	\$1,236.64	N/A	\$1,961.09	N/A
8"	011	82,000 cu. ft.	\$2,296.84	N/A	\$3,640.69	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.	\$20.16	\$22.86	\$30.43	\$30.92
3/4"	002	600 cu. ft.	\$30.92	\$40.14	\$47.23	\$56.96
1"	003	800 cu. ft.	\$36.30	\$48.78	\$55.63	\$69.98
1 1/2"	005	2,000 cu. ft.	\$68.58	\$100.62	\$106.03	\$148.10
2"	006	4,000 cu. ft.	\$122.38	\$187.02	\$190.03	\$278.30

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

3"	008	10,000 cu. ft.	\$305.35	\$466.68	\$463.58	\$689.39
4"	009	17,000 cu. ft.	\$484.05	\$769.08	\$743.18	\$1,145.09
6"	010	44,000 cu. ft.	\$1,080.75	\$1,935.48	\$1,682.78	\$2,902.79
8"	011	82,000 cu. ft.	\$1,920.55	\$3,577.08	\$3,005.18	\$5,376.59
10"	012	115,000 cu. ft.	\$2,559.85	\$4,899.18	\$4,021.58	\$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, 2022*

RESALE/FIRE SPRINKLER SYSTEM METER

3"	008	10,000 cu. ft.	\$197.35	N/A	\$197.35	N/A
4"	009	17,000 cu. ft.	\$310.05	N/A	\$310.05	N/A
6"	010	44,000 cu. ft.	\$744.75	N/A	\$744.75	N/A
8"	011	82,000 cu. ft.	\$1,356.55	N/A	\$1,356.55	N/A
10"	012	115,000 cu. ft.	\$1,887.85	N/A	\$1,887.85	N/A

Number of Customers at June 30, 2021:	Water	Wastewater
	33,060	19,893

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 v3.0

Click to access
Click to add a

Water Audit Report for: **Cleveland Utilities (TN0000117)**

Reporting Year: **2021** **7/2020 - 6/2021**

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

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

WATER SUPPLIED

	Grade	Value	Unit
Volume from own sources:	8	2,419.211	MG/Yr
Water Imported:	8	1,706.775	MG/Yr
Water exported:	8	31.865	MG/Yr

Master Meter and Supply Error Adjustments

Pcnt:	Value:	Unit
<input type="radio"/>	<input type="radio"/>	MG/Yr
<input type="radio"/>	<input type="radio"/>	MG/Yr
<input type="radio"/>	<input type="radio"/>	MG/Yr

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

WATER SUPPLIED: 4,094.121 MG/Yr

AUTHORIZED CONSUMPTION

Billed metered:	9	2,821.758	MG/Yr
Billed unmetered:			MG/Yr
Unbilled metered:	10	150.070	MG/Yr
Unbilled unmetered:	8	9.757	MG/Yr

AUTHORIZED CONSUMPTION: 2,981.585 MG/Yr

Click for help using option buttons below

Pcnt:	Value:	Unit
<input type="radio"/>	<input type="radio"/>	MG/Yr

Use buttons to select percentage of water supplied OR value

WATER LOSSES (Water Supplied - Authorized Consumption)

1,112.536 MG/Yr

Apparent Losses

Unauthorized consumption: **10.235 MG/Yr**
Default option selected for unauthorized consumption - a grading of 5 is applied but not displayed

Customer metering inaccuracies:	8	156.412	MG/Yr
Systematic data handling errors:	8	7.054	MG/Yr

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

Apparent Losses: 173.702 MG/Yr

Pcnt:	Value:	Unit
<input type="radio"/>	<input type="radio"/>	MG/Yr
<input type="radio"/>	<input type="radio"/>	MG/Yr

Real Losses (Current Annual Real Losses or CARL)

Real Losses = Water Losses - Apparent Losses: **938.834 MG/Yr**

WATER LOSSES: 1,112.536 MG/Yr

NON-REVENUE WATER

NON-REVENUE WATER: 1,272.363 MG/Yr

= Water Losses + Unbilled Metered + Unbilled Unmetered

SYSTEM DATA

Length of mains:	9	772.9	miles
Number of active AND inactive service connections:	8	33,060	
Service connection density:		43	conn./mile main

Are customer meters typically located at the curbside or property line? Yes (length of service line, beyond the property boundary, that is the responsibility of the utility)

Average length of customer service line has been set to zero and a data grading score of 10 has been applied

Average operating pressure: **7** 95.0 psi

COST DATA

Total annual cost of operating water system:	10	\$16,422,956	/Year
Customer retail unit cost (applied to Apparent Losses):	8	\$5.88	\$/1000 gallons (US)
Variable production cost (applied to Real Losses):	9	\$1,020.00	\$/Million gallons <input type="checkbox"/> Use Customer Retail Unit Cost to value real losses

WATER AUDIT DATA VALIDITY SCORE:

***** YOUR SCORE IS: 82 out of 100 *****

A weighted scale for the components of consumption and water loss is included in the calculation of the Water Audit Data Validity Score

PRIORITY AREAS FOR ATTENTION:

Based on the information provided, audit accuracy can be improved by addressing the following components:

- 1: Volume from own sources
- 2: Water Imported
- 3: Unauthorized consumption



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

WAS v5.0

Water Audit Report for: Cleveland Utilities (TN0000117)
 Reporting Year: 2021 || 7/2020 - 6/2021

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

System Attributes:

Apparent Losses:	<u>173,702</u>	MGYr
+ Real Losses:	<u>938,834</u>	MGYr
= Water Losses:	<u>1,112,536</u>	MGYr

Unavoidable Annual Real Losses (UARL): 315,95 MGYr

Annual cost of Apparent Losses: \$1,017,892

Annual cost of Real Losses: \$957,611

Valued at **Variable Production Cost**
 Return to Reporting Worksheet to change this assumption

Performance Indicators:

Finan

[Non-revenue water as percent by volume of Water Supplied:	<u>31.1%</u>	
	Non-revenue water as percent by cost of operating system:	<u>13.0%</u>	Real Losses valued at Variable Production Cost

Operational

[Apparent Losses per service connection per day:	<u>14.39</u>	gallons/connection/day
	Real Losses per service connection per day:	<u>77.80</u>	gallons/connection/day
	Real Losses per length of main per day*:	<u>N/A</u>	
	Real Losses per service connection per day per psi pressure:	<u>0.82</u>	gallons/connection/day/psi

From Above, Real Losses = Current Annual Real Losses (CARL): 938,834 million gallons/year

Infrastructure Leakage Index (ILI) (CARL/UARL): 2.96

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