

FISCAL YEAR
2023-24
ANNUAL
BUDGET

CLEVELAND
TENNESSEE



*City of Cleveland,
Tennessee*



*Annual Budget
FY 2024*

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 2023-2024

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/ General Government:</i>	Shawn McKay

Department Heads:

<i>Asst. City Manager Development & Recreation:</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 Pettit
<i>Police Chief:</i>	Mark Gibson
<i>Asst. City Manager Transportation & Environmental Services:</i>	Tommy Myers
<i>Airport Manager:</i>	Zachary Colescott
<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.

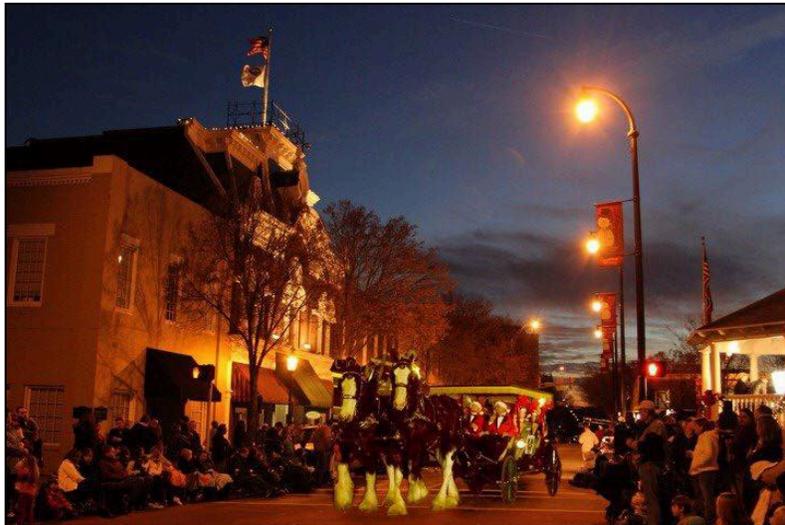


In Cleveland, utilities are provided by the following companies:

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 FY2024.

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

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

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

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

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

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

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

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

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

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

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

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



Cleveland, TN Government

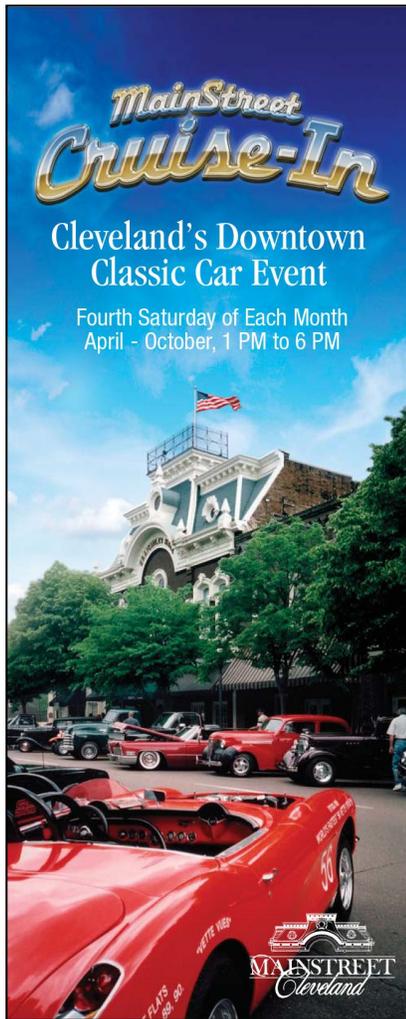


Cleveland_TN



cityofclevelandtn

"The City with Spirit"
Cleveland, Tennessee



City of Cleveland

Office of the City Manager

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

May 8, 2023

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 2024

Honorable Mayor Brooks & City Council:

The Fiscal Year (FY) 2024 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 2024 budget is predicated on the Mayor and City Council's goals that were discussed at our 2020 Council Retreat, the 2021 Council Strategic Session where Mayor Brooks outlined the 'Build Our Future' Initiative, and the December 12, 2022 Strategic Planning Session. This budget sets the springboard for an approximate \$136 million infrastructure investment in Cleveland until December 30, 2025 by federal, state, and local governments. This infrastructure investment will be from City tax dollars, ARPA funding, bond funds, private funds, state funds, and federal funds.

Last year, due to the global and local inflation, 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 continued 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 36 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 2024 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 60,000 in 2030. The City also has approximately 250,000 persons using local infrastructure, state infrastructure, and City services every day.

This growth has impacted the City in the following ways:

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

MAYOR & CITY COUNCIL PRIORITIES & ACCOMPLISHMENTS:

On December 12, 2022, the City Council adopted the Build Cleveland's Future Initiative. This is a three year \$136 million capital project plan that addresses street maintenance, traffic congestion, sports tourism, community recreation, downtown redevelopment, and a new City Hall for city residents. The City will only have to budget approximately \$10.1 million from City funds out of the \$136 million capital investment. Over the next three years, over 60 capital projects will be completed.

The plan also highlights the Mayor and City Council accomplishment since 2018:

- Invest \$50,000,000 directly into Cleveland Infrastructure.
- 7-miles of new sidewalk.
- Our entire Park System will be renovated before the end of 2024.
- Change economic climate in Downtown.
- Add 2 miles of new Greenway and 3 new parks.
- Planning Department sited over 3500 new housing units since 2018
- Fire Department: ISO Rating of 2/2x, increased Fire budget from \$8.1 million to \$12.1, \$7.0 million in capital purchases.
- Police Department: CALEA Accreditation, increase Police budget from \$9.1 million to \$12.7, and capital purchases of \$6 million.
- City Schools: Construction of \$15 million new Elementary Schools.
- Significant investment in lower income areas.
- Significant success in industrial recruitment.

Transportation, Infrastructure, and Capital Projects Completed Since 2018:

***** Red Denotes Major Project over 2 Months.**

- 1) Construction of New Elementary School
- 2) Construction of 17th Street Sidewalk Connection
- 3) Construction of 20th Street Sidewalk Connection
- 4) Construction of Parker Street Sidewalk Connection for 22nd Street to 25th Street
- 5) Construction of Stormwater on Short St
- 6) Construction of School Entrance Widening at CCC Elementary School
- 7) Construction of Candies Lane Sidewalk
- 8) Construction of Candies Stormwater Improvements
- 9) Construction of Stormwater on 30th Street
- 10) Construction of Avery Johnson Park
- 11) Construction of Blythe Bower Sidewalks
- 12) Construction of Sidewalks on 9th Street
- 13) Construction of Stormwater on Georgetown Rd
- 14) Construction of Sidewalks from 9th Street to 18th Street
- 15) Construction of Sidewalks from 18th Street to Blythe Bower Elementary School
- 16) Construction of Stormwater on Creekside Drive
- 17) Construction of Blythe Oldfield Park
- 18) Construction of Deer Park

- 19) Construction of Stormwater on Georgetown Road & Steed Street
- 20) Construction of Stormwater on Tasso Rd
- 21) **Construction of Casteel Greenway**
- 22) Construction of Willow Ave Connection
- 23) **Construction of Indian Hills New Entrance**
- 24) Construction of Stormwater on Nuckolls Street
- 25) Construction of Right-in/Right-out at Home Depot
- 26) **Construction of Peerless Connector**
- 27) Construction of Stormwater on Willow St/Keith Street
- 28) **Construction of Paul Conn Pkwy Road Base**
- 29) Construction of a New Roof at Fire Station 1
- 30) Construction of Stormwater on Industrial Drive
- 31) Construction of Billy Graham Sidewalk
- 32) Construction of Ellis Circle Sidewalk
- 33) **Construction of Edwards Street Streetscape**
- 34) Construction of Stormwater on Julian Drive
- 35) Construction of Lane Widening at Sequoia Road
- 36) Construction of HHM Sidewalk
- 37) Construction of 2nd Street Sidewalk
- 38) Construction of Stormwater on Interlackin Circle
- 39) Construction of Stormwater at Stuart Street
- 40) Construction of Pavilion Large Pad for Civitan Park
- 41) Construction of Phase VI Greenway Parking Lot
- 42) Construction of Stormwater on Inman/East Street
- 43) Construction of Stormwater on Hiawassee Street
- 44) Construction of Pavilion Small Pad Civitan Park
- 45) Construction of Stormwater on 20th & Carolina
- 46) Construction of Stormwater at Ascalon Drive
- 47) Construction of Stormwater on Hensley Road
- 48) **Construction of Mosby Park**
- 49) **Construction of New Tennis Courts at Tinsley Park**
- 50) Construction of Stormwater on Exit 25
- 51) Construction of Right-in/Right-out Harbor Freight
- 52) Construction of JJ Drive
- 53) Construction of Stormwater on Rolling Hills Drive
- 54) **Construction of Paul Conn Pkwy Sidewalks**
- 55) Construction of Sidewalks at Georgetown Road
- 56) Construction of Stormwater on Church Street
- 57) Construction of Left Out at Moore Drive
- 58) Construction of Sidewalk for Legacy/Candies Lane
- 59) Construction of Stormwater on Cree Lane
- 60) Construction of Culvert at Parker Street
- 61) **Construction of Parker Street Sidewalk from 20th Street to 22nd Street**
- 62) Construction of Stormwater on Mac Street
- 63) Construction of New Roof at Public Works
- 64) **Construction of Candies Greenway-Phase 1**
- 65) Construction of Crossing at 20th Street/Keith Street
- 66) Construction of Stormwater on 15th Street
- 67) Construction of Crossing at Inman Street

- 68) Construction of Cherokee Hotel- Asbestos Removal
- 69) Construction of Stormwater on Jordan & 18th Street
- 70) Construction of Dalton Pike Sidewalk from Health Department to South Walmart
- 71) Construction of Raider Drive Bridge Repairs
- 72) Construction of New 20th Street Bridge
- 73) Construction of Stormwater on North Lee Highway
- 74) Construction of Stormwater on Sequoia Road NW
- 75) Construction of LIC North
- 76) Construction of Resodding Tinsley Dog Park
- 77) Construction of New Bridge at Golf Course
- 78) Construction of Stormwater on Peerless Road
- 79) Construction of Stormwater Improvements at Golf Course
- 80) Construction of Interior of Golf Course Club House
- 81) Construction of Water Line at Golf Course
- 82) Construction of Stormwater on Oakland Ave
- 83) Construction of Georgetown Intersection Widening
- 84) Construction of Traffic Improvements at Candies Lane and Georgetown Rd
- 85) Construction of Stormwater on Everhart Drive
- 86) Construction of Stormwater Improvements at Berry Street
- 87) Construction of Norman Chapel Streetscaping
- 88) Construction of Stormwater on Country Club Drive
- 89) Construction of CC-Cherokee Elementary School Turn Lanes
- 90) Construction of Paul Conn Pkwy Stormwater from 8th Street Central Ave.
- 91) Construction of Cedar Lane Improvements
- 92) Construction of Stormwater on Jackson/Woodlawn Ave
- 93) Construction of VA Home Entrance
- 94) Construction of Willow Street Greenway
- 95) Construction of New Pickleball Courts at Tinsley Park
- 96) Construction of Cherokee Hotel-Interior Demolition
- 97) Construction of Construction of Stormwater Retention on Foster
- 98) Construction of New Tennis/Pickleball Sidewalks at Tinsley Park
- 99) Construction of New Tennis Pavilion at Tinsley Park
- 100) Construction of Fire Training Tower
- 101) Construction of Fire Station Number Six
- 102) Construction of Taylor Springs Park
- 103) Construction of Stormwater on Hardwick Street
- 104) Construction of Stormwater on Deer Park
- 105) Construction of 1st Street Sidewalk Improvements
- 106) Construction of 25th Street Welcome to Cleveland Sign
- 107) Construction of Wilson Ave Bus Stop
- 108) Construction of a New Roof at Fire Station 3
- 109) Construction of New Stuart Park Restrooms and Sidewalks
- 110) Construction of Candies Bridge Renovation
- 111) Construction of Wall and Sidewalk at Deer Park
- 112) Construction of Streetscape at 1st Street Square
- 113) Construction of Street to Phase VI Trailhead
- 114) Construction of Sign at Jetport
- 115) Construction of Future Park Site on First Street
- 116) Construction of Stormwater at Tinsley Tennis Courts

- 117) Construction of Sidewalk on 2nd Street
- 118) Construction of Restroom at Civitan Park
- 119) Construction of Pleasant Church Road
- 120) Construction of Stormwater on 1st Street/East
- 121) Construction of New Sod at Shepard Field
- 122) Construction of New Basketball Courts at College Hill Recreation Center
- 123) Construction of Stormwater on South Ocoee Street
- 124) Construction of Stormwater on Billy Graham Ave
- 125) Construction of Stormwater on Blythe Ferry Road



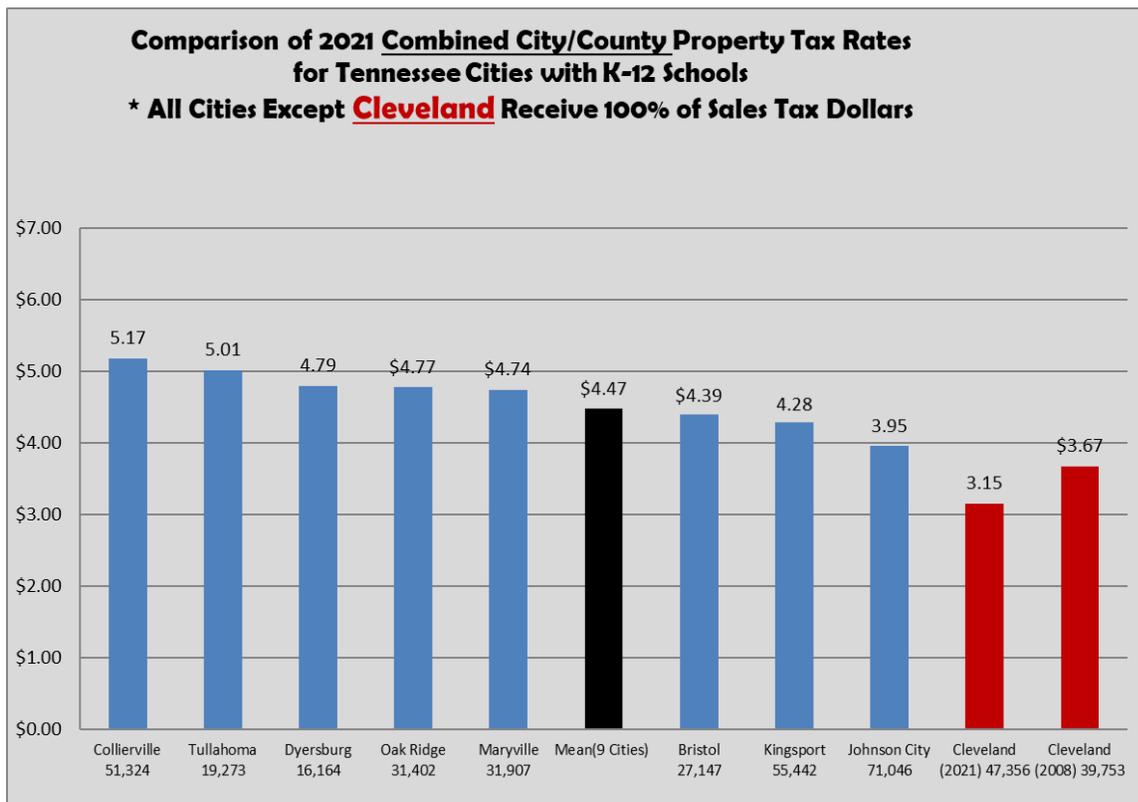
TAX RATE & FEE ASSESSMENTS:

The FY 2024 budget does not include a property tax increase from the current \$1.71 tax rate. 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 **\$4.37**. 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.

Due to market inflation, rising labor costs, and rising equipment costs, the City has a substantial increase from Waste Connections in solid waste costs and increases in our bulk items and yard waste programs:

- Household Rate will move from \$6.68 to \$9.48
- Commercial Rate will move from \$1.80 to \$2.20
- Commercial Cardboard Rate from \$1.50 to \$1.73
- Transfer Station Rate for City Use to \$32.00 per ton



Waste Connections also decided that they are going from the traditional pick-up method to automated service trucks. With this new pick-up method, Waste Connections will be providing every household customer with a required new 95-gallon solid waste cart. The budget includes a \$3.30 increase in the monthly residential and commercial/residential sanitation fee from the current \$10.95 per month to \$14.25, and the correlating commercial fee rate will increase from \$2.88 to \$3.75 per cubic yard. Commercial recycling will increase from \$2.52 per cubic yard to \$3.28 per cubic yard. If approved, these will begin July 1st, 2023. The totality of this fee will fund all of our costs in the City's solid waste and environmental services; including all costs for solid waste pick-up, bulk waste pick-up program, yard waste pick-up program, new litter program, billing services, and equipment. We are budgeting for a future need of one additional equipment operator and one knuckle boom truck.

The budget does not include a monthly stormwater fee increase. 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.

The City's street cut permit fee is currently set at \$450 per 48 square feet of patch. This fee was last increased in July 2022. We are proposing to increase to \$550. This is due to higher material costs, asphalt cost increase, and an increase in administrative costs.

A couple years ago, the state legislature gave authority to Cities to be able to authorize a dedicated 'Lodging Tax' for the use and benefit of the City. City staff will request the City Council to adopt a new 4% 'Lodging Tax' for the benefit of the City. In analyzing the County's current share of 'Lodging Tax' we are predicting the City would see approximately \$460,000 in new revenue.

Furthermore, both Chattanooga and Athens charge the 4% additional 'Lodging Tax' to visitors. We are estimating that 95% of this revenue will come from businesses and visitors outside of the Cleveland area. The City proposes to use the first \$50,000 of revenue to go to the Five Points Museum. This would eliminate the general fund appropriation to the Museum and it would be an increase in funding for the Museum. The second \$50,000 can go to gateway maintenance and litter pick-up of our community 'Gateways' at the Exit 20, Exit, 25, and Exit 27. The third \$50,000 would go to funding two downtown festivals and a Christmas light program. The remaining funding from this item would go into a fund to eventually construct a future sports tourism complex which includes aquatics and indoor recreational venues.

'BUILD OUR FUTURE' INITIATIVE- **\$136 M INVESTMENT OVER 3 YRS**

In December 2022, the City Council proposed an innovative 'BUILD CLEVELAND'S FUTURE' Initiative to strategically invest in our City infrastructure and economic development projects. This 'BUILD CLEVELAND'S FUTURE' Initiative proposal will invest a total of \$136 million over three years (December 30, 2025) 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 CLEVELAND'S FUTURE' Initiative Projects:

1) Infrastructure & Economic Development Projects:

- Mouse Creek/Paul Huff Pkwy Intersection
- Peerless Road/Paul Huff Pkwy Intersection
- Adkisson Drive/Paul Huff Pkwy Intersection
- South Lee Highway Sidewalk Project
- Adkisson Sidewalk & Stormwater Project
- Ocoee Bypass & Repaving Project
- Public Safety Infrastructure Investment
- 25 Street/Westside Drive Widening Project
- Mouse Creek Turn Lane Project
- Industrial Park Development Planning
- Local Neighborhood Street Paving
- Cleveland Gateway & Sidewalk Improvements
- South Lee Highway Redevelopment Plan
- Harrison Pike Improvements
- Georgetown Sidewalk & Roundabout Improvements
- Georgetown/17th Street Intersection Widening
- Implementation of Planning Study to Connect State Route 306 through Freewill Road to Tom Rowland Interchange

2) Downtown Projects:

- Downtown Beautification Program
- Centre Park & Amphitheatre & Performing Arts Plan & Greenway
- 3rd Street Corridor & Redevelopment
- Whirlpool Redevelopment
- Inman Street Sidewalk & Streetscaping Project
- 270 Inman Purchase Improvements

- Central Avenue Sidewalk Project
- 1st Street Sidewalk Project
- Cherokee Hotel Renovation into City Hall

3) State & Federal Projects:

- Jetport Hangar Construction Project
- MMA-Dalton Pike Sidewalk Project
- MMA-25th Street Multi-Path Project
- TA-25th Street Multi-Path Project
- TA-Gaut Street Sidewalk Project
- TA-Starbuck's Connector Project
- LIC-LIC North Project
- MPO-Raise Grant Planning Project
- MPO-Paul Huff Pkwy Project
- MPO-Adkisson Repaving Project
- MPO-Peerless Road Repaving Project
- MPO-Freewill Road Repaving Project
- MPO-Mouse Creek Road Repaving Project
- State Project-25th Street/Ocoee St Intersection Project
- State Project-Georgetown Road Widening Project
- State Project-25th Street J-Turn Safety Project
- State Project-Exit 27 Ramp Improvement Project
- State Project-Inman Street Bridge Safety Project
- TDEC-Michigan Ave/Minnis Road Stormwater Project
- Army Corp-Carolina Pond Stormwater Retention Project
- TDEC-25th/Peerless Road Stormwater Project
- FTA-Bus Stop Project
- MPO-Michigan Ave Transportation & Econ Dev. Study Project
- CMAQ-Parking Lot Project

4) Quality of Life Projects:

- Tinsley Park Rehabilitation & Parking
- Jim Sharp Park
- Civitan Inclusive Park Renovation
- Johnston Park Rehabilitation
- Mosby Park Renovation Project
- Soccer Complex Project
- East Circle Greenway Extension
- Greenway & Park Safety Project
- Candies Greenway Project
- Fillauer Greenway-Westview Connection
- Jim Sharp Park Greenway Connection
- Candies Nature Park Project
- Disc Golf Project
- Candies Creek Greenway-Fletcher Connection
- Blythe-to-Blythe Walkway Project

TOTAL FY-2024 BUDGET HIGHLIGHTS:

FY-2024: 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 \$59,775,387, including \$6,024,900 for operations from the City. The City will pay \$4,049,012 for debt service for school capital projects. City Schools will also receive approximately \$1,298,000 for its capital projects from the sales tax referendum.

FY-2024: 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, Adkisson Road, Mouse Creek Road, and Freewill Road. This will be approximately \$10 million investment in paving on City streets. The state will pay 80% of these paving costs.

City Street Paving: The City will increase paving by a one-time \$750,000 in FY 2024. The City will allocate \$2.15 million for the repaving of streets within the City. The City will fund \$400,000 in paving from the Sales Tax Capital Projects Fund, \$300,000 from the CIP, and \$750,000 from bond funds. 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.

25th Street/North Ocoee Intersection: The state is working on the design for this future improvement. We hope the state begins ROW acquisition in FY 2024.

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 2024.

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 is a joint City-County-MPO discussion and will be completed in FY 2024.

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.

Corridor Stormwater Program: This program would allow public works to use stormwater funds to strategically place pipe in open ditches on many of our major transportation corridors.

Bee City USA Initiative: The City will investigate and hopefully initiative on how to become a Bee City USA. This is a program to help our pollinators, and educate the public on there importance.

Mayor's Elementary School Tree Initiative: This would be an annual educational initiative to get our forestry staff in our public schools and to show them how to plant trees, and the benefits of planting trees. We will have students assist the Mayor and City Council in planting trees at elementary schools every year.

Tree Replacement Program: This is a beautification program that would hopefully be a partnership with Cleveland Utilities to replace trees in private yards that have been extremely cut back by Cleveland Utilities. The program would remove cut back trees and be replaced by more appropriate species.

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.

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 2024. The funds used for this project are from the bond proceeds, CDBG and potentially sales tax funds.

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 FY 2024.

LIC-North Project: The construction of the LIC-North project is under construction and will be completed in the summer of 2023. 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. Due to contractor going over of the contract and the record setting rain, this project will likely need additional funds from the County and the City.

Adkisson Drive Widening and Sidewalk Project: In FY 2024, the City will construct the first phase of sidewalks along Adkisson Drive to the end of CSCC property. This will include speed tables similar to those on Lee University campus. This will be paid for by bond proceeds.

Blythe Ferry Safety Improvement: This would widen the street near Westside Drive and improve the safety in this area.

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 likely begin construction in summer 2024.

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

Greenway Lights: The City has included in the budget to take over the greenway lights from Cleveland Utilities. The City will only pay Cleveland Utilities for electric service for these lights. This cost is approximately \$78,000, and the City will assume responsibility of these lights.

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 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.

Forestry & Landscaping Department: The budget includes a new ROW mower and a vehicle for this department in its capital budget.

Public Works Department: The budget includes a new dump truck with new snow removal equipment for \$188,000.

Animal Control Division: The budget includes a new vehicle.

FY-2024: 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 has 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 \$12,156,748 million in this Fiscal Year. Since Fiscal Year 2015, the Fire Department has added 17 new positions to increase our City coverage. In the past several years, the Fire Department purchased 5 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 \$8.1 million investment in the Fire Department has set the Fire Department up for success for the next decade.

Fire Certification Pay: The City will increase reimbursement by \$25 per month for paramedics certification and Advanced EMT certification for fire department employees.

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.

New Engine Truck: This budget allows for the Fire Chief to order an engine at a cost of approximately \$800,000. We're told this truck will be delivered in FY 2026. This purchase will put the Fire Department Sales Tax Fund in a deficit. The City will loan this fund the additional funds and will be paid back until FY 2027. The next Fire Truck purchase will be in FY 2028.

Fire Department ARPA Funds: The Fire Department will use \$400,000 in ARPA funds for purchase of New Ladder Truck.

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 \$12,771,698 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 64 vehicles/radios, and a Mobile Command Unit for a total investment of approximately \$4.1 million.

Police Department 12-Hour Shifts: In FY 2024, the Cleveland Police Department will move from the current 10 hour shifts to 12 hour shifts. This will create benefits for additional days off for police officers, and will consolidate the number of patrol teams we have within CPD.

Volunteer Behavioral Health Care System Partnership: VBHCS was awarded a 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 \$61,400 for each year over the next five years to pay for this new system. This was started in FY 2023.

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 2024. The system will be funded with grant funds from state public safety grant.

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. This project will take two years to complete.

FY-2024: 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. 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 2024, the City will continue with the renovation of Cherokee Hotel into and mixed-use and City Hall venue. The estimated cost is approximately \$10 million. However, this cost does not include the FFE costs. We will use bond funds and ARPA funds for this project.

Civitan Park Renovations: The City will renovate Civitan Park, near Stuart Elementary School, and have Zoo theme. This is our only all-inclusive park. We will use bond funds for this renovation.

Mosby Park Renovations: The City will complete the Mosby Park renovations in early 2024. We have used CDBG funds for the majority of these improvements.

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.

New Workout Space for City Employees: City staff will take a deep dive into our current workout space at the City, and will develop options to potentially move the current facility to a better location that meets our needs. We have mandatory physical workout requirements for 2/3 of our entire staff. If we found a new location we could allow the Cleveland/Bradley Community Services to expand their services into our current workout facility.

Greenway Extension-Candies Creek: The Greenway Board has received a \$100,000 donation, and \$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 and the parking lot 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.

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-2024: ADMINISTRATIVE HIGHLIGHTS:

Litter Elimination Program, Corridor Aesthetics & Appearance Initiative: The City will develop a Litter Elimination Program, Corridor Aesthetics & Appearance Plan to address landscaping, site plan design, infrastructure improvements, additional tree planting, and wayfinding signs. This will include allowing more black decorative fence along the Paul Huff Parkway corridor. The primary focus will be the 25th Street corridor and the South Lee 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.

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.

Employee Compensation Plan & Healthcare: The City will continue with maintaining its compensation plan. In FY 2024, all City employees who qualify will receive a total of a 5.0% salary increase. On July 1st, all City employees who qualify under current standards will receive a 3.5% salary increase. On the first payroll in January, the City will extend an additional 1.5% merit salary increase to all City employees who have been employed at the City for 12 months before January 1, 2024.

The City will raise all employee salaries up past \$15 per hour. Therefore, the lowest paid full-time employees will all make over \$15 per hour. Furthermore, we have also substantially increased our starting salaries for all Equipment Operator personnel. After the 3.5% salary increase, police officers and firefighters will receive the already approved increases to pay structures for the Fire and Police Departments, and all City employees' positions starting and ending salaries will increase by 1%.

These salary and grade changes will cost an additional approximately \$1.7 million. This could have an adverse effect on next years budget and the salary increases that may be given next year. At this point, I am comfortable to make the changes, but any time we make drastic changes to salaries there could be adverse long-term effects.

In order to be more efficient, the budget includes significant modifications to the organizational structure and the 'Authorized Positions' list of the City. Here are some highlights of those changes to the 'Authorized Positions' list:

- Change title of Accounting Associate to Customer Service Representatives.
- Change grade level of Planner II/Codes Inspector Supervisor from 111 to 113.
- Add (2) new Public Service Workers/Maintenance positions.
- Add (1) new Equipment Operator III I Solid Waste Management. (4th Q)
- Add (2) new Parks & Recreation Public Service Worker positions. (4th Q)
- Add (1) new Public Works Public Service Worker positions. (4th Q)
- Add (1) new Public Works Equipment Operator III positions. (4th Q)

- Add (1) new Human Resources/Risk Manager Associate (unfunded)
- Add (1) new Deputy Building Official position. (unfunded)
- Add (1) new Senior Planner position. (unfunded)
- Add (1) new Planner II position. (unfunded)
- Title change from Public Service Worker to Facilities Maintenance Coordinator.
- Title change from Transportation Director to Transportation and Traffic Engineer
- Title change from Transportation Engineer to Traffic Engineer II.
- Add (1) new Traffic Signal Manager. (unfunded)
- Add (1) new Traffic Engineer I position. (unfunded)
- Adjust Director of Public Works from grade 125 to grade 122.
- Adjust Equipment Operator I from grade 105 to grade 107.
- Adjust Equipment Operator II from grade 107 to 109
- Adjust Equipment Operator III from grade 109 to 111
- Adjust one CPD Sergeant position to Lieutenant position.
- Adjust Assistant City Clerk position from 117 to 118.
- Title change Assistant Director of Development & Engineering to Director of Buildings, Facilities, & Project Management
- Title change Assistant City Manager to Deputy City Manager.
- Title change Director of Development & Engineering to Assistant City Manager for Development & Recreation Services. Move grade during FY 2025.
- Title change Director of Public Works to Assistant City Manager Transportation & Environmental Services. Move grade during FY 2025.
- Title Change ACM/CFO to Assistant City Manager/CFO/General Government. Move grade during FY 2025.

The City has not received its healthcare renewal. However, I do not plan on making any adjustments to City healthcare benefits.

During FY 2024, the staff will present two options for the City Council to consider for retirement changes for only new employees. First, will be a TCRS hybrid plan, and the second, will be the TCRS 5% plan.

FY-2024: 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 2024 budget includes \$707,000 for the Cleveland/Bradley County Public Library. This is an increase from last year.

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 \$700,000. This is a \$50,000 increase from last year. The 911 District did a comp study that increase salaries by approximately \$100,000. We will enter into a new long-term agreement.

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, Accounting Manager; 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 May 8th. The final reading and public hearing of the Budget Ordinance will be held on May 22nd. This Budget with any revisions the Mayor and City Council recommend will go into effect on July 1, 2023. 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, and the American Rescue Plan Fund.

(2) Proprietary Funds

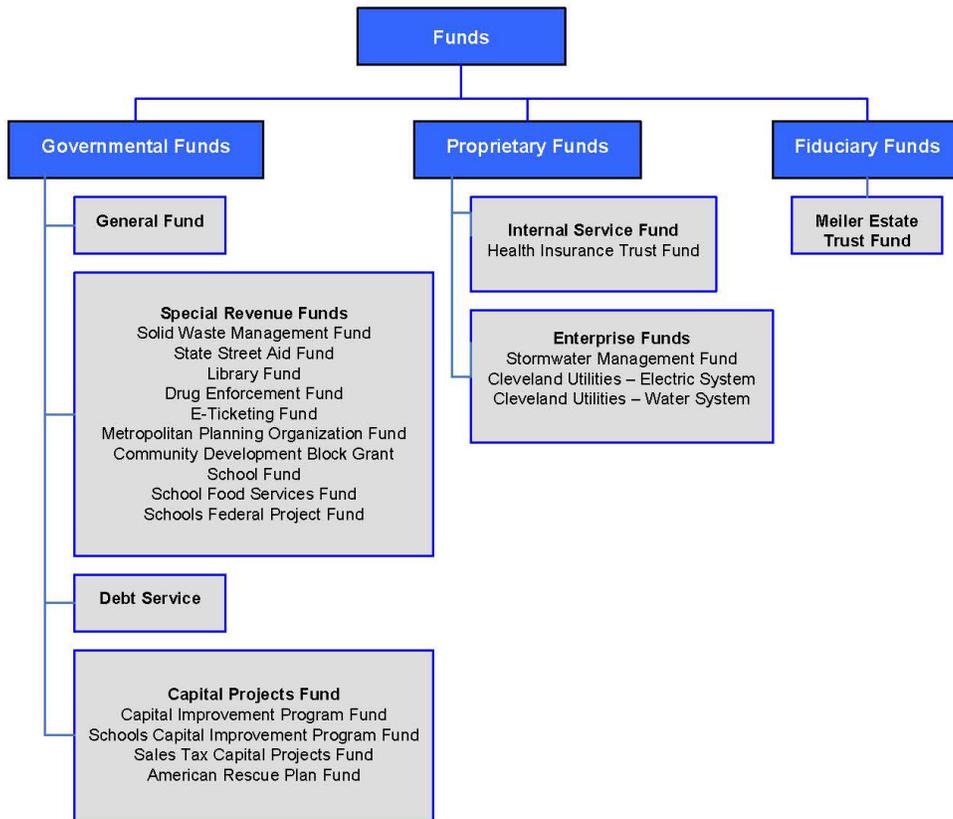
Enterprise Funds – Funds used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing 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 98.2% of the total revenues received by the City of Cleveland.

Charges for services revenues provide 56% 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 23.8% of the City's revenues. Education funding received from Bradley County, the State of Tennessee, and the Federal government accounts for more than half of this revenue. Other sources include state sales tax, TVA in-lieu-of-tax payments, and state income tax, to name only the larger ones.

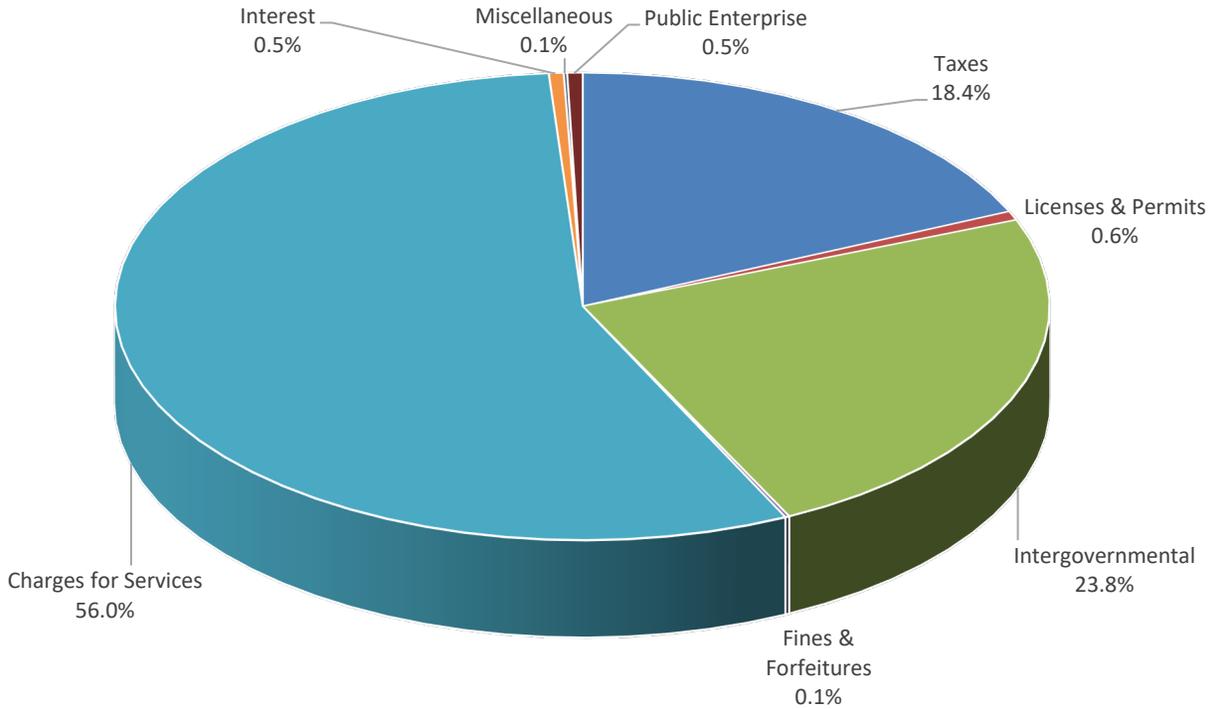
Tax revenues account for 18.4% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues. Combined they provide 92.4% of total taxes collected. The charge for the monthly sanitation fee increases to \$14.25 for residential collection. 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 27% and education funding at 23.4%. Other significant expenditures and expenses include Cleveland Utilities' operation expenses at 13% and Public Safety at 9.7%.

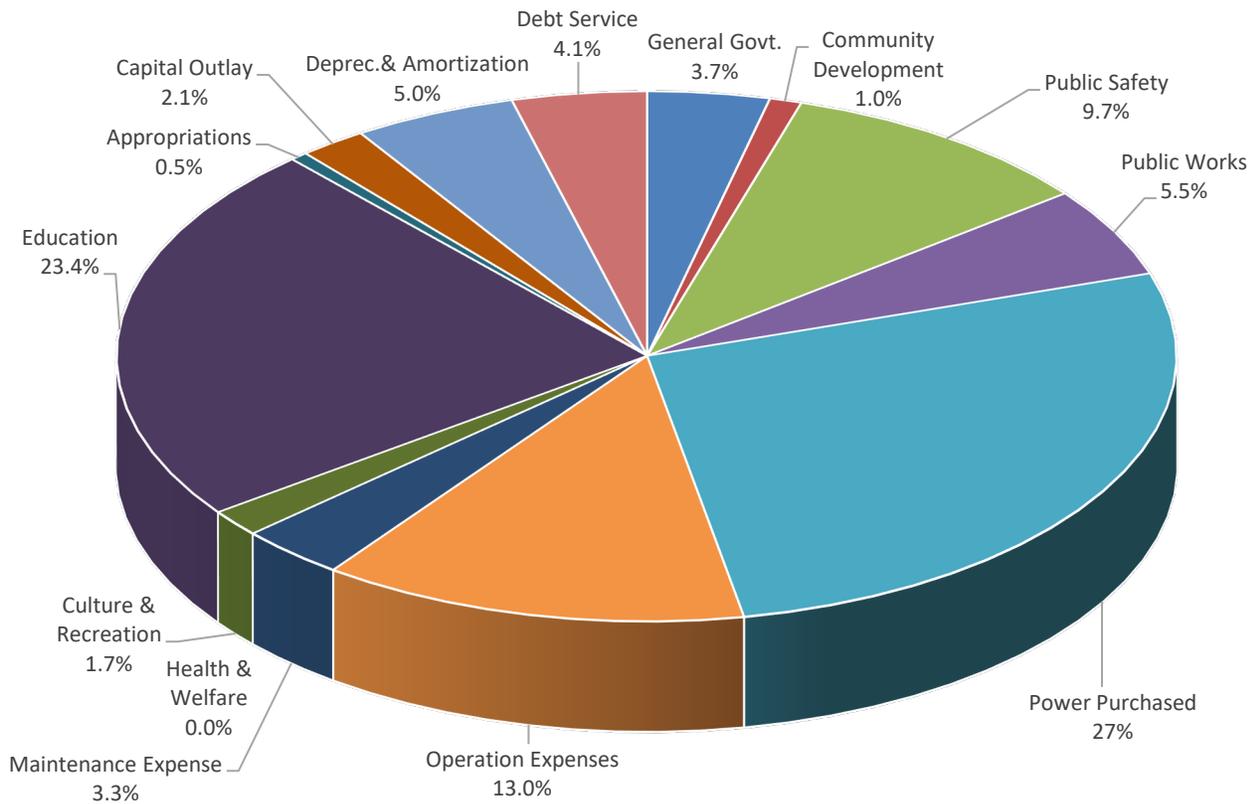
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2022 actual, FY2023 budgeted, and FY2024 proposed budgets) for each of the fund categories.

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 - FY2024



Expenditures and Expenses By Use - FY2024



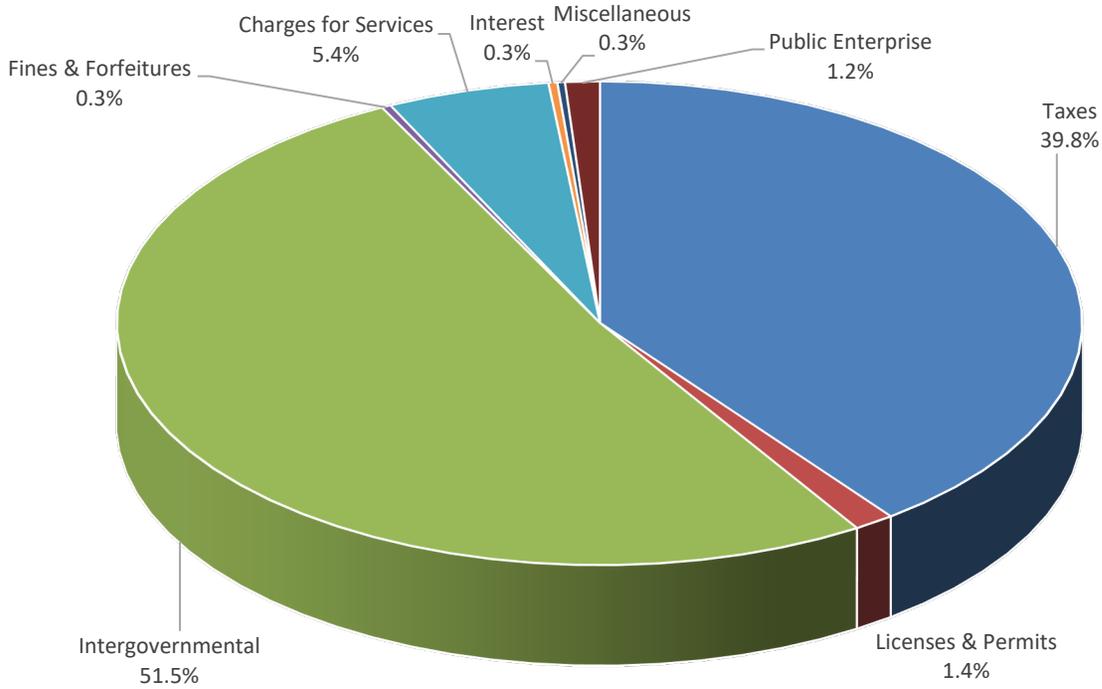
City of Cleveland, Tennessee
2022-2024 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Revenues:						
Taxes	\$ 52,067,895	\$ 50,619,000	\$ 51,379,680	\$0	\$0	\$0
Licenses & permits	1,634,572	1,609,800	1,753,700	0	0	0
Intergovernmental	81,281,348	66,606,169	66,546,613	0	0	0
Fines & forfeitures	460,428	426,500	406,500	0	0	0
Charges for services	4,777,285	5,590,340	7,029,331	149,905,563	143,888,041	149,681,095
Interest	244,081	305,040	381,050	135,728	48,020	1,049,373
Miscellaneous	844,518	330,398	326,657	367,998	0	0
Public Enterprise	1,481,386	1,247,000	1,500,500	0	0	0
Subtotal:	\$142,791,513	\$126,734,247	\$129,324,031	\$150,409,289	\$143,936,061	\$150,730,468
Other financial sources:						
Operating transfers in	20,160,116	20,115,541	19,261,732	0	0	0
Capital contributions	0	0	0	1,123,570	0	0
Capital lease	32,234	0	0	0	0	0
Proceeds from debt	20,700,649	-	0	0	0	0
Total Financial Sources	\$183,684,512	\$146,849,788	\$148,585,763	\$151,532,859	\$143,936,061	\$150,730,468
Expenditures and Expenses						
General government	\$ 4,551,788	\$ 4,349,037	\$ 4,644,995	\$3,978,705	\$5,188,017	\$5,395,537
Community development	2,374,078	2,785,083	2,631,140	0	0	0
Public safety	23,568,080	25,718,665	26,382,556	0	0	0
Public works	11,436,378	12,847,735	14,766,840	0	0	0
Power purchased	0	0	0	78,293,429	72,042,104	73,143,882
Operation expenses	0	0	0	27,115,130	32,233,788	35,007,342
Maintenance expense	0	0	0	8,345,827	8,139,245	8,766,083
Health and welfare	-	-	-	0	0	0
Culture and recreation	3,778,649	4,356,930	4,455,932	0	0	0
Education	62,465,575	58,256,126	62,995,159	0	0	0
Appropriations	1,377,407	1,382,900	1,451,500	0	0	0
Capital outlay	14,125,820	18,751,265	5,540,796	0	0	0
Depreciation and amortization expense	0	0	0	12,174,865	12,793,526	13,414,694
Debt service principal	6,268,624	5,426,577	5,732,578	0	0	0
Debt service interest and other	3,129,016	3,646,530	3,440,680	1,644,902	1,992,284	1,916,185
Subtotal:	\$133,075,415	\$137,520,848	\$132,042,176	\$131,552,858	\$132,388,964	\$137,643,723
Other financing uses:						
Pymt. to ref. bond escrow	-	5,000	5,000	0	0	0
Operating transfers out	17,255,983	17,042,974	16,062,182	2,904,133	3,072,567	3,199,550
Total Use of Resources:	\$150,331,398	\$154,568,822	\$148,109,358	\$134,456,991	\$135,461,531	\$140,843,273
Net Increase (Decrease) in Fund Balance	\$33,353,114	(\$7,719,034)	\$476,405	\$17,075,868	\$8,474,530	\$9,887,195
Fund Balance or Net Assets - July 1	65,029,266	98,382,380	90,663,346	176,863,629	193,939,497	202,414,027
Fund Balance or Net Assets-June 30	\$98,382,380	\$90,663,346	\$91,139,751	\$193,939,497	\$202,414,027	\$212,301,222

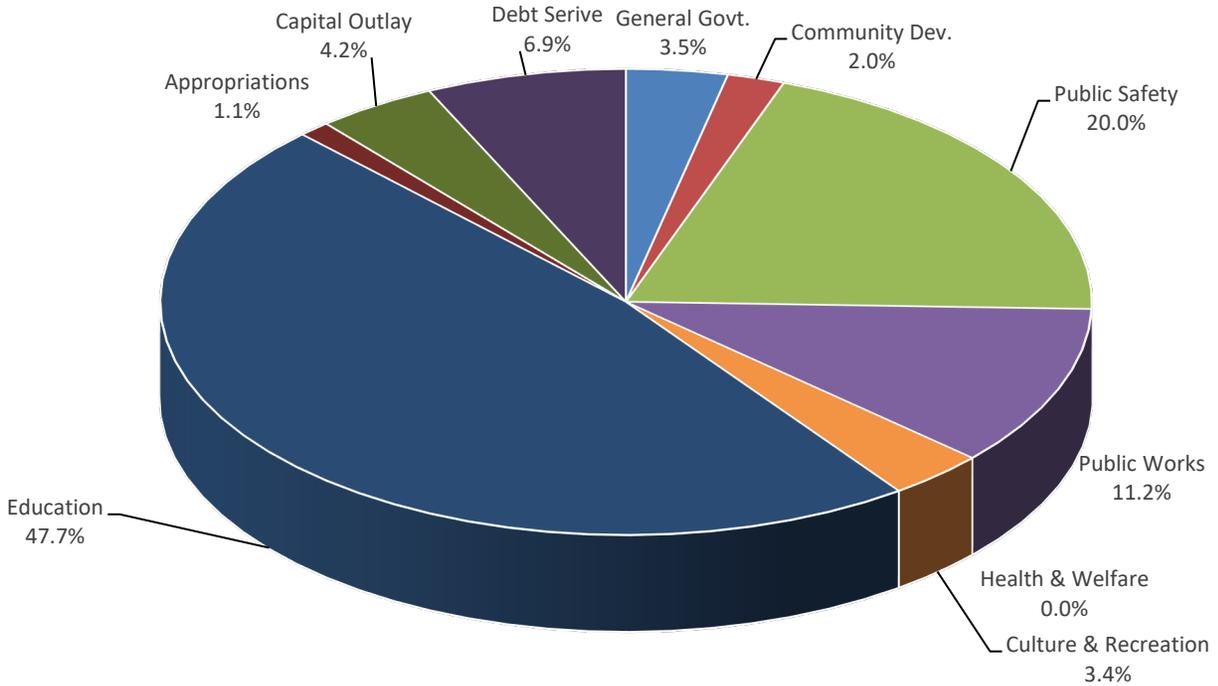
City of Cleveland, Tennessee
2022-2024 Summary of All Funds

	Fiduciary Funds			Total		
	2022	2023	2024	2022	2023	2024
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
Taxes	\$0	\$0	\$0	\$52,067,895	\$50,619,000	\$51,379,680
Licenses & permits	0	0	0	1,634,572	1,609,800	1,753,700
Intergovernmental	0	0	0	81,281,348	66,606,169	66,546,613
Fines & forfeitures	0	0	0	460,428	426,500	406,500
Charges for services	0	0	0	154,682,848	149,478,381	156,710,426
Interest	1,894	300	500	381,703	353,360	1,430,923
Miscellaneous				1,212,516	330,398	326,657
Public Enterprise	0	0	0	1,481,386	1,247,000	1,500,500
Subtotal:	\$1,894	\$300	\$500	\$293,202,696	\$270,670,608	\$280,054,999
Other financial sources:						
Operating transfers in	0	0	0	20,160,116	20,115,541	19,261,732
Capital contributions	0	0	0	1,123,570	0	0
Capital lease				32,234	0	0
Proceeds from debt	0	0	0	20,700,649	0	0
Total Financial Sources	\$1,894	\$300	\$500	\$335,219,265	\$290,786,149	\$299,316,731
Expenditures and Expenses						
General government	\$0	\$0	\$0	\$8,530,493	\$9,537,054	\$10,040,532
Community development	0	0	0	2,374,078	2,785,083	2,631,140
Public safety	0	0	0	23,568,080	25,718,665	26,382,556
Public works	0	0	0	11,436,378	12,847,735	14,766,840
Power purchased	0	0	0	78,293,429	72,042,104	73,143,882
Operation expenses	0	0	0	27,115,130	32,233,788	35,007,342
Maintenance expense	0	0	0	8,345,827	8,139,245	8,766,083
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	3,778,649	4,356,930	4,455,932
Education	0	0	0	62,465,575	58,256,126	62,995,159
Appropriations	0	0	0	1,377,407	1,382,900	1,451,500
Capital outlay	0	0	0	14,125,820	18,751,265	5,540,796
Depreciation and amortization expense	0	0	0	12,174,865	12,793,526	13,414,694
Debt service principal	0	0	0	6,268,624	5,426,577	5,732,578
Debt service interest and other	0	0	0	4,773,918	5,638,814	5,356,865
Subtotal:	\$0	\$0	\$0	\$264,628,273	\$269,909,812	\$269,685,899
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	0	5,000	5,000
Operating transfers out	0	0	0	20,160,116	20,115,541	19,261,732
Total Use of Resources:	\$0	\$0	\$0	\$284,788,389	\$290,030,353	\$288,952,631
Net Increase (Decrease) in Fund Balance	\$1,894	\$300	\$500	\$50,430,876	\$755,796	\$10,364,100
Fund Balance or Net Assets - July 1	501,304	503,198	503,498	242,394,199	292,825,075	293,580,871
Fund Balance or Net Assets-June 30	\$503,198	\$503,498	\$503,998	\$292,825,075	\$293,580,871	\$303,944,971

Summary of Governmental Funds Revenues By Source - FY2024



Expenditures By Source - FY2024



City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds

	General Fund			Special Revenue Funds		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Financial Sources:						
Taxes	\$46,824,125	\$45,870,000	\$46,440,000	\$0	\$0	\$0
Licenses & permits	1,634,572	1,609,800	1,753,700	0	0	0
Intergovernmental	6,944,817	5,755,200	6,097,010	65,447,081	55,364,018	60,302,803
Fines & forfeitures	460,023	426,500	406,500	405	0	0
Charges for services	1,057,372	1,085,000	1,116,500	3,719,913	4,505,340	5,912,831
Interest	83,262	25,000	350,000	20,794	17,150	18,050
Miscellaneous	134,761	50,500	31,200	286,329	279,898	295,457
Public Enterprise	1,481,386	1,247,000	1,500,500	0	0	0
Subtotal:	\$58,620,318	\$56,069,000	\$57,695,410	\$69,474,522	\$60,166,406	\$66,529,141
Other financial sources:						
Operating transfers in	2,904,133	2,962,317	3,096,150	\$7,257,937	\$6,817,000	\$6,881,900
Capital lease	0	0	0	32,234	0	0
Proceeds from debt	455,575	0	0	0	0	0
Total Financial Sources	\$61,980,026	\$59,031,317	\$60,791,560	\$76,764,693	\$66,983,406	\$73,411,041
Expenditures:						
General government	\$3,554,433	\$4,015,837	\$4,354,395	\$282,683	\$333,200	\$290,600
Development & Engineering	1,924,011	2,239,000	2,430,425	150,067	146,083	200,715
Public safety	23,536,809	24,895,665	26,359,556	31,271	23,000	23,000
Public works	6,932,911	7,657,310	8,307,925	4,503,467	5,190,425	6,458,915
Health and welfare	0	0	0	0	0	0
Culture and recreation	2,322,040	2,666,230	2,926,832	1,456,609	1,478,700	1,529,100
Education	0	0	0	62,465,575	58,256,126	62,995,159
Appropriations	1,377,407	1,382,900	1,451,500	0	0	0
Capital outlay	0	0	0	2,203,828	435,516	327,116
Debt service principal	0	0	0	538,560	0	0
Debt service int. & other	18,338	0	0	51,840	17,930	13,777
Subtotal:	\$39,665,949	\$42,856,942	\$45,830,633	\$71,683,900	\$65,880,980	\$71,838,382
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	15,987,497	15,767,000	14,768,175	1,268,486	1,275,974	1,294,007
Total Use of Resources:	\$55,653,446	\$58,623,942	\$60,598,808	\$72,952,386	\$67,156,954	\$73,132,389
Net Increase(Decrease) in Fund Balance	6,326,580	407,375	192,752	3,812,307	(173,548)	278,652
Fund Balance - July 1	\$27,489,269	\$33,815,849	\$34,223,224	\$13,744,155	\$17,556,462	\$17,382,914
Fund Balance - June 30	\$33,815,849	\$34,223,224	\$34,415,976	\$17,556,462	\$17,382,914	\$17,661,566

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds

	Debt Service Funds			Capital Project Funds		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$5,243,770	\$4,749,000	\$4,939,680
Licenses & permits	0	0	0	0	0	0
Intergovernmental	112,359	146,450	146,800	8,777,091	5,340,501	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	13,811	5,000	5,000	126,214	257,890	8,000
Miscellaneous	0	0	0	423,428	0	0
Public Enterprise	0	0	0	0	0	0
Subtotal:	\$126,170	\$151,450	\$151,800	\$14,570,503	\$10,347,391	\$4,947,680
Other financial sources:						
Operating transfers in	7,993,328	7,371,224	8,318,682	2,004,718	2,965,000	965,000
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	20,245,074	0	0
Total Financial Sources	\$8,119,498	\$7,522,674	\$8,470,482	\$36,820,295	\$13,312,391	\$5,912,680
Expenditures:						
General government	\$0	\$0	\$0	\$714,672	\$0	\$0
Development & Engineering	0	0	0	300,000	400,000	0
Public safety	0	0	0	0	800,000	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	212,000	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	11,921,992	18,315,749	5,213,680
Debt service principal	4,809,030	4,959,500	5,253,000	921,034	467,077	479,578
Debt service int. & other	2,637,750	3,407,654	3,212,481	421,088	220,946	214,422
Subtotal:	\$7,446,780	\$8,367,154	\$8,465,481	\$14,278,786	\$20,415,772	\$5,907,680
Other financing uses:						
Pymt to ref. bond escrow	0	5,000	5,000	0	0	0
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$7,446,780	\$8,372,154	\$8,470,481	\$14,278,786	\$20,415,772	\$5,907,680
Net Increase(Decrease) in Fund Balance	672,718	(849,480)	1	22,541,509	(7,103,381)	5,000
Fund Balance - July 1	\$5,986,879	\$6,659,597	\$5,810,117	\$17,808,963	\$40,350,472	\$33,247,091
Fund Balance - June 30	\$6,659,597	\$5,810,117	\$5,810,118	\$40,350,472	\$33,247,091	\$33,252,091

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds

	Total Governmental Funds		
	2022 Actual	2023 Budgeted	2024 Proposed
Financial Sources:			
Taxes	\$52,067,895	\$50,619,000	\$51,379,680
Licenses & permits	1,634,572	1,609,800	1,753,700
Intergovernmental	81,281,348	66,606,169	66,546,613
Fines & forfeitures	460,428	426,500	406,500
Charges for services	4,777,285	5,590,340	7,029,331
Interest	244,081	305,040	381,050
Miscellaneous	844,518	330,398	326,657
Public Enterprise	1,481,386	1,247,000	1,500,500
Subtotal:	\$142,791,513	\$126,734,247	\$129,324,031
Other financial sources:			
Operating transfers in	20,160,116	20,115,541	19,261,732
Capital lease	32,234	0	0
Proceeds from debt	20,700,649	0	0
Total Financial Sources	\$183,684,512	\$146,849,788	\$148,585,763
Expenditures:			
General government	\$4,551,788	\$4,349,037	\$4,644,995
Development & Engineering	2,374,078	2,785,083	2,631,140
Public safety	23,568,080	25,718,665	26,382,556
Public works	11,436,378	12,847,735	14,766,840
Health and welfare	0	0	0
Culture and recreation	3,778,649	4,356,930	4,455,932
Education	62,465,575	58,256,126	62,995,159
Appropriations	1,377,407	1,382,900	1,451,500
Capital outlay	14,125,820	18,751,265	5,540,796
Debt service principal	6,268,624	5,426,577	5,732,578
Debt service int. & other	3,129,016	3,646,530	3,440,680
Subtotal:	\$133,075,415	\$137,520,848	\$132,042,176
Other financing uses:			
Pymt to ref. bond escrow	0	5,000	5,000
Operating transfers out	17,255,983	17,042,974	16,062,182
Total Use of Resources:	\$150,331,398	\$154,568,822	\$148,109,358
Net Increase(Decrease) in Fund Balance	33,353,114	(7,719,034)	476,405
Fund Balance - July 1	\$65,029,266	\$98,382,380	\$90,663,346
Fund Balance - June 30	\$98,382,380	\$90,663,346	\$91,139,751

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	General Fund		
	2022 Actual	2023 Budgeted	2024 Proposed
Financial Sources:			
Taxes	\$46,824,125	\$45,870,000	\$46,440,000
Licenses & permits	1,634,572	1,609,800	1,753,700
Intergovernmental	6,944,817	5,755,200	6,097,010
Fines & forfeitures	460,023	426,500	406,500
Charges for services	1,057,372	1,085,000	1,116,500
Interest	83,262	25,000	350,000
Miscellaneous	134,761	50,500	31,200
Public Enterprise	1,481,386	1,247,000	1,500,500
Subtotal:	\$58,620,318	\$56,069,000	\$57,695,410
Other financial sources:			
Operating transfers in	2,904,133	2,962,317	3,096,150
Proceeds from bonds	455,575	0	0
Total Financial Sources	\$61,980,026	\$59,031,317	\$60,791,560
Expenditures:			
General government	\$3,554,433	\$4,015,837	\$ 4,354,395
Development & Engineering	1,924,011	2,239,000	2,430,425
Public safety	23,536,809	24,895,665	26,359,556
Public works	6,932,911	7,657,310	8,307,925
Health and welfare	0	0	0
Culture and recreation	2,322,040	2,666,230	2,926,832
Education	0	0	0
Appropriations	1,377,407	1,382,900	1,451,500
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	18,338	0	0
Subtotal:	\$39,665,949	\$42,856,942	\$45,830,633
Other financing uses:			
Operating transfers out	15,987,497	15,767,000	14,768,175
Total Use of Resources:	\$55,653,446	\$58,623,942	\$60,598,808
Net Increase(Decrease) in Fund Balance	6,326,580	407,375	192,752
Fund Balance - July 1	27,489,269	33,815,849	34,223,224
Fund Balance - June 30	\$33,815,849	\$34,223,224	\$34,415,976

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,639,631	1,450,000	1,462,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	3,488,577	4,234,000	5,642,896
Interest	7,663	1,000	1,000	5,265	1,100	1,000
Miscellaneous	4,770	0	0	26,715	0	0
Subtotal:	\$1,652,064	\$1,451,000	\$1,463,000	\$3,520,557	\$4,235,100	\$5,643,896
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$850,000	\$150,000	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,652,064	\$1,451,000	\$1,463,000	\$4,370,557	\$4,385,100	\$5,643,896
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	684,436	836,825	908,510	3,819,031	4,353,600	5,550,405
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	170,000	93,616	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$684,436	\$1,006,825	\$1,002,126	\$3,819,031	\$4,353,600	\$5,550,405
Other financing uses:						
Operating transfers out	447,836	444,042	459,698	0	0	0
Total Use of Resources:	\$1,132,272	\$1,450,867	\$1,461,824	\$3,819,031	\$4,353,600	\$5,550,405
Net Increase(Decrease) in Fund Balance	519,792	133	1,176	551,526	31,500	93,491
Fund Balance - July 1	\$2,266,000	\$2,785,792	\$2,785,925	\$1,262,417	\$1,813,943	\$1,845,443
Fund Balance - June 30	\$2,785,792	\$2,785,925	\$2,787,101	\$1,813,943	\$1,845,443	\$1,938,934

City of Cleveland, Tennessee
 2022-2024 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Drug Enforcement Trust Fund			Byrne Mem. Justice Asst. Grant		
	2022	2023	2024	2022	2023	2024
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	36,996	16,500	16,500	12,821	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	714	200	200	0	0	0
Miscellaneous	0	7,000	7,000	0	0	0
Subtotal:	\$37,710	\$23,700	\$23,700	\$12,821	\$0	\$0
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$37,710	\$23,700	\$23,700	\$12,821	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	17,616	23,000	23,000	12,821	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	600	600	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$17,616	\$23,600	\$23,600	\$12,821	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$17,616	\$23,600	\$23,600	\$12,821	\$0	\$0
Net Increase(Decrease) in Fund Balance	20,094	100	100	0	0	0
Fund Balance - July 1	\$208,490	\$228,584	\$228,684	\$0	\$0	\$0
Fund Balance - June 30	\$228,584	\$228,684	\$228,784	\$0	\$0	\$0

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	School Fund			School Food Services Fund		
	2022	2023	2024	2022	2023	2024
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	48,022,336	48,934,890	53,810,445	4,724,608	3,705,628	3,731,858
Fines & forfeitures	0	0	0	0	0	0
Charges for services	102,486	106,735	101,935	89,769	94,605	98,000
Interest	6,777	13,250	13,250	135	100	1,000
Miscellaneous	237,168	232,898	244,457	0	0	0
Subtotal:	\$48,368,767	\$49,287,773	\$54,170,087	\$4,814,512	\$3,800,333	\$3,830,858
Other financial sources:						
Operating transfers in	\$5,609,037	\$5,801,500	\$6,024,900	\$0	\$0	\$0
Capital lease	32,234	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$54,010,038	\$55,089,273	\$60,194,987	\$4,814,512	\$3,800,333	\$3,830,858
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	50,962,832	54,455,793	58,927,301	3,516,542	3,800,333	4,067,858
Appropriations	0	0	0	0	0	0
Capital outlay	264,706	0	0	0	0	0
Debt service principal	538,560	0	0	0	0	0
Debt service int. & other	51,840	17,930	13,777	0	0	0
Subtotal:	\$51,817,938	\$54,473,723	\$58,941,078	\$3,516,542	\$3,800,333	\$4,067,858
Other financing uses:						
Operating transfers out	816,913	831,932	834,309	0	0	0
Total Use of Resources:	\$52,634,851	\$55,305,655	\$59,775,387	\$3,516,542	\$3,800,333	\$4,067,858
Net Increase(Decrease) in Fund Balance	1,375,187	(216,382)	419,600	1,297,970	0	(237,000)
Fund Balance - July 1	\$8,519,040	\$9,894,227	\$9,677,845	\$685,867	\$1,983,837	\$1,983,837
Fund Balance - June 30	\$9,894,227	\$9,677,845	\$10,097,445	\$1,983,837	\$1,983,837	\$ 1,746,837

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Library Fund			Community Development Block Grant		
	2022	2023	2024	2022	2023	2024
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	742,822	684,000	707,000	869,486	375,000	375,000
Fines & forfeitures	0	0	0	0	0	0
Charges for services	39,081	70,000	70,000	0	0	0
Interest	240	1,500	1,600	0	0	0
Miscellaneous	17,676	40,000	44,000	0	0	0
Subtotal:	\$799,819	\$795,500	\$822,600	\$869,486	\$375,000	\$375,000
Other financial sources:						
Operating transfers in	\$679,900	\$684,000	\$707,000	\$30,000	\$30,000	\$50,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,479,719	\$1,479,500	\$1,529,600	\$899,486	\$405,000	\$425,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	150,067	146,083	200,715
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	1,456,609	1,478,700	1,529,100	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	17,396	0	0	639,447	258,916	224,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,474,005	\$1,478,700	\$1,529,100	\$789,514	\$404,999	\$424,715
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$1,474,005	\$1,478,700	\$1,529,100	\$789,514	\$404,999	\$424,715
Net Increase(Decrease) in Fund Balance	5,714	800	500	109,972	1	285
Fund Balance - July 1	\$547,642	\$553,356	\$554,156	\$46,068	\$156,040	\$156,041
Fund Balance - June 30	\$553,356	\$554,156	\$554,656	\$156,040	\$156,041	\$156,326

City of Cleveland, Tennessee
 2022-2024 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Metropolitan Planning Organization			E-Ticketing Grant		
	2022	2023	2024	2022	2023	2024
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	133,179	198,000	200,000	0	0	0
Fines & forfeitures	0	0	0	405	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:	\$133,179	\$198,000	\$200,000	\$405	\$0	\$0
Other financial sources:						
Operating transfers in	\$89,000	\$151,500	\$100,000	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$222,179	\$349,500	\$300,000	\$405	\$0	\$0
Expenditures:						
General government	\$282,683	\$333,200	\$290,600	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	834	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	6,000	8,900	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$282,683	\$339,200	\$299,500	\$834	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$282,683	\$339,200	\$299,500	\$834	\$0	\$0
Net Increase(Decrease) in Fund Balance	(60,504)	10,300	500	(429)	0	0
Fund Balance - July 1	\$164,557	\$104,053	\$114,353	\$28,818	\$28,389	\$28,389
Fund Balance - June 30	\$104,053	\$114,353	\$114,853	\$28,389	\$28,389	\$28,389

City of Cleveland, Tennessee
 2022-2024 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Schools Federal Projects			Total Special Revenue Funds		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	9,265,202	0	0	65,447,081	55,364,018	60,302,803
Fines & forfeitures	0	0	0	405	0	0
Charges for services	0	0	0	3,719,913	4,505,340	5,912,831
Interest	0	0	0	20,794	17,150	18,050
Miscellaneous	0	0	0	286,329	279,898	295,457
Subtotal:	\$9,265,202	\$0	\$0	\$69,474,522	\$60,166,406	\$66,529,141
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$7,257,937	\$6,817,000	\$6,881,900
Capital lease	0	0	0	32,234	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$9,265,202	\$0	\$0	\$76,764,693	\$66,983,406	\$73,411,041
Expenditures:						
General government	\$0	\$0	\$0	\$282,683	\$333,200	\$290,600
Community development	0	0	0	150,067	146,083	200,715
Public safety	0	0	0	31,271	23,000	23,000
Public works	0	0	0	4,503,467	5,190,425	6,458,915
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	1,456,609	1,478,700	1,529,100
Education	7,986,201	0	0	62,465,575	58,256,126	62,995,159
Appropriations	0	0	0	0	0	0
Capital outlay	1,282,279	0	0	2,203,828	435,516	327,116
Debt service principal	0	0	0	538,560	0	0
Debt service int. & other	0	0	0	51,840	17,930	13,777
Subtotal:	\$9,268,480	\$0	\$0	\$71,683,900	\$65,880,980	\$71,838,382
Other financing uses:						
Operating transfers out	3,737	0	0	1,268,486	1,275,974	1,294,007
Total Use of Resources:	\$9,272,217	\$0	\$0	\$72,952,386	\$67,156,954	\$73,132,389
Net Increase(Decrease) in Fund Balance	(7,015)	0	0	3,812,307	(173,548)	278,652
Fund Balance - July 1	\$15,256	\$8,241	\$8,241	\$13,744,155	\$17,556,462	\$17,382,914
Fund Balance - June 30	\$8,241	\$8,241	\$8,241	\$17,556,462	\$17,382,914	\$17,661,566

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Debt Service Fund		
	222 Actual	2023 Budgeted	2024 Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	112,359	146,450	146,800
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	13,811	5,000	5,000
Miscellaneous	0	0	0
Subtotal:	\$126,170	\$151,450	\$151,800
Other financial sources:			
Operating transfers in	7,993,328	7,371,224	8,318,682
Proceeds from bonds	0	0	0
Total Financial Sources	\$8,119,498	\$7,522,674	\$8,470,482
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	4,809,030	4,959,500	5,253,000
Debt service int. & other	2,637,750	3,407,654	3,212,481
Subtotal:	\$7,446,780	\$8,367,154	\$8,465,481
Other financing uses:			
Pymt to ref. bond escrow	0	5,000	5,000
Operating transfers out	0	0	0
Total Use of Resources:	\$7,446,780	\$8,372,154	\$8,470,481
Net Increase(Decrease) in Fund Balance	\$672,718	(\$849,480)	\$1
Fund Balance - July 1	5,986,879	6,659,597	5,810,117
Fund Balance - June 30	\$6,659,597	\$5,810,117	\$5,810,118

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds					
	Sales Tax Capital Projects Fund			Capital Improvement Program		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Financial Sources:						
Taxes	\$5,243,770	\$4,749,000	\$4,939,680	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	3,948,657	625,000	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	49,630	8,000	8,000	53,380	0	0
Miscellaneous	0	0	0	423,428	0	0
Subtotal:	\$5,293,400	\$4,757,000	\$4,947,680	\$4,425,465	\$625,000	\$0
Other financial sources:						
Operating transfers in	0	0	0	2,004,718	2,965,000	965,000
Proceeds notes/bonds	0	0	0	20,245,074	0	0
Total Financial Sources	\$5,293,400	\$4,757,000	\$4,947,680	\$26,675,257	\$3,590,000	\$965,000
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	4,153,911	4,062,276	4,248,680	6,221,189	3,585,000	965,000
Debt service principal	454,577	467,077	479,578	466,457	0	0
Debt service int. & other	231,009	220,946	214,422	190,079	0	0
Subtotal:	\$4,839,497	\$4,750,299	\$4,942,680	\$6,877,725	\$3,585,000	\$965,000
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$4,839,497	\$4,750,299	\$4,942,680	\$6,877,725	\$3,585,000	\$965,000
Net Increase(Decrease) in Fund Balance	\$453,903	\$6,701	\$5,000	\$19,797,532	\$5,000	\$0
Fund Balance - July 1	\$5,503,306	\$5,957,209	\$5,963,910	\$7,182,635	\$26,980,167	\$26,985,167
Fund Balance - June 30	\$5,957,209	\$5,963,910	\$5,968,910	\$26,980,167	\$26,985,167	\$26,985,167

City of Cleveland, Tennessee
 2022-2024 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	THDA Home Grant			Blythe Sidewalks Diabetes Initiative		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	53,972	0	0	117,962	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$53,972	\$0	\$0	\$182,000	\$0	\$0
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	\$53,972	\$0	\$0	\$182,000	\$0	\$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	53,972	0	0	182,000	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$53,972	\$0	\$0	\$182,000	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$53,972	\$0	\$0	\$182,000	\$0	\$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

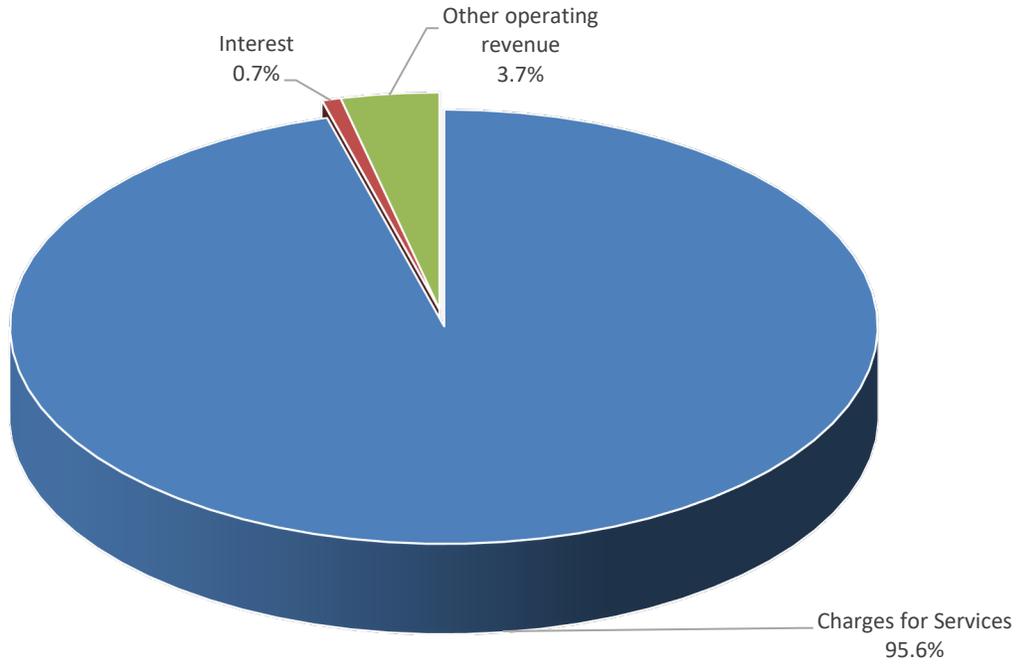
City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	ARPA Projects Fund			Cleveland City Schools - CIP		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	4,656,500	4,715,501	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	8,134	132,219	0	15,070	117,671	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$4,664,634	\$4,847,720	\$0	\$15,070	\$117,671	\$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	\$4,664,634	\$4,847,720	\$0	\$15,070	\$117,671	\$0
Expenditures:						
General government	\$714,672	\$0	\$0	\$0	\$0	\$0
Community development	300,000	400,000	0	0	0	0
Public safety	0	800,000	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	212,000	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	589,372	6,251,929	0	721,548	4,416,544	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,604,044	\$7,663,929	\$0	\$721,548	\$4,416,544	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$1,604,044	\$7,663,929	\$0	\$721,548	\$4,416,544	\$0
Net Increase(Decrease) in Fund Balance	\$3,060,590	(\$2,816,209)	\$0	(\$706,478)	(\$4,298,873)	\$0
Fund Balance - July 1	\$0	\$3,060,590	\$244,381	\$5,123,022	\$4,416,544	\$117,671
Fund Balance - June 30	\$3,060,590	\$ 244,381	\$ 244,381	\$4,416,544	\$117,671	\$117,671

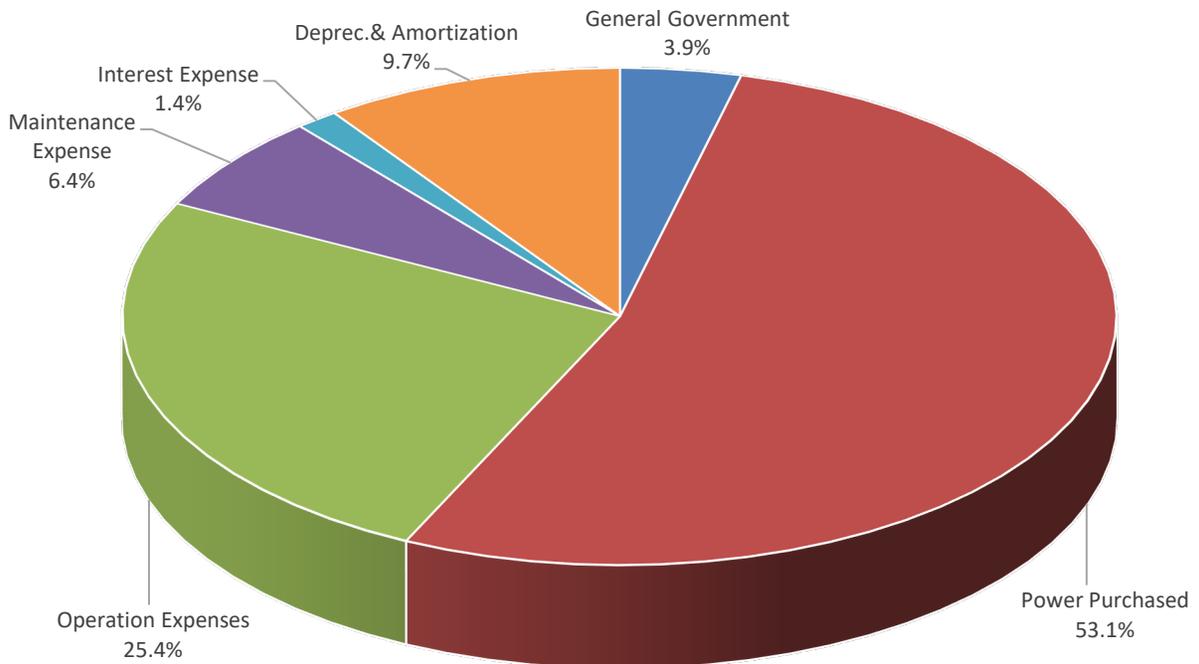
City of Cleveland, Tennessee
 2022-2024 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

	Capital Project Funds, Continued		
	Total Capital Project Funds		
	2022	2023	2024
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$5,243,770	\$4,749,000	\$4,939,680
Licenses & permits	0	0	0
Intergovernmental	8,777,091	5,340,501	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	126,214	257,890	8,000
Miscellaneous	423,428	0	0
Subtotal:	\$14,570,503	\$10,347,391	\$4,947,680
Other financial sources:			
Operating transfers in	2,004,718	2,965,000	965,000
Proceeds notes/bonds	20,245,074	0	0
Total Financial Sources	\$36,820,295	\$13,312,391	\$5,912,680
Expenditures:			
General government	\$714,672	\$0	\$0
Community development	300,000	400,000	0
Public safety	0	800,000	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	212,000	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	11,921,992	18,315,749	5,213,680
Debt service principal	921,034	467,077	479,578
Debt service int. & other	421,088	220,946	214,422
Subtotal:	\$14,278,786	\$20,415,772	\$5,907,680
Other financing uses:			
Operating transfers out	0	0	0
Total Use of Resources:	\$14,278,786	\$20,415,772	\$5,907,680
Net Increase(Decrease) in Fund Balance	\$22,541,509	(\$7,103,381)	\$5,000
Fund Balance - July 1	\$17,808,963	\$40,414,510	\$33,311,129
Fund Balance - June 30	\$40,350,472	\$33,311,129	\$33,316,129

Summary of Proprietary Funds Revenues By Use - FY2024



Expenses By Use - FY2024



City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Operating Revenues:						
Charges for services	\$139,342,572	\$133,301,504	\$138,086,381	\$5,575,118	\$5,852,660	\$6,078,004
Other operating revenues	4,987,873	4,733,877	5,516,710	0	0	0
Total Operating Revenues	\$144,330,445	\$138,035,381	\$143,603,091	\$5,575,118	\$5,852,660	\$6,078,004
Operating Expenses:						
General government	\$0	\$0	\$0	\$3,978,705	\$5,188,017	\$5,395,537
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	78,293,429	72,042,104	73,143,882	0	0	0
Operation expenses	27,115,130	32,233,788	35,007,342	0	0	0
Maintenance expense	8,345,827	8,139,245	8,766,083	0	0	0
Depreciation and amortization	12,174,865	12,793,526	13,414,694	0	0	0
Total Operating Expenses:	\$125,929,251	\$125,208,663	\$130,332,001	\$3,978,705	\$5,188,017	\$5,395,537
Operating Income (Loss)	\$18,401,194	\$12,826,718	\$13,271,090	\$1,596,413	\$664,643	\$682,467
Nonoperating Revenues (Expenses):						
Interest income	129,376	46,520	1,047,873	6,352	1,500	1,500
Interest expense	(1,644,902)	(1,992,284)	(1,916,185)	0	0	0
Other income	367,998	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	(1,147,528)	(1,945,764)	(868,312)	6,352	1,500	1,500
Change In Net Assets Before Capital Contributions and Transfers:	\$17,253,666	\$10,880,954	\$12,402,778	\$1,602,765	\$666,143	\$683,967
Capital contributions	1,123,570	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,904,133)	(3,072,567)	(3,199,550)	0	0	0
Change In Net Assets	\$15,473,103	\$7,808,387	\$9,203,228	\$1,602,765	\$666,143	\$683,967
Est. Net Assets - July 1	175,949,770	191,422,873	199,231,260	913,859	2,516,624	3,182,767
Est. Net Assets - June 30	\$191,422,873	\$199,231,260	\$208,434,488	\$2,516,624	\$3,182,767	\$3,866,734

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Proprietary Funds

	Total Proprietary Funds		
	2022 Actual	2023 Budgeted	2024 Proposed
Operating Revenues:			
Charges for services	\$144,917,690	\$139,154,164	\$144,164,385
Other operating revenues	\$4,987,873	\$4,733,877	\$5,516,710
Total Operating Revenues	\$149,905,563	\$143,888,041	\$149,681,095
Operating Expenses:			
General government	\$3,978,705	\$5,188,017	\$5,395,537
Public works	0	0	0
Recreation	0	0	0
Power purchased	78,293,429	72,042,104	73,143,882
Operation expenses	27,115,130	32,233,788	35,007,342
Maintenance expense	8,345,827	8,139,245	8,766,083
Depreciation and amortization	12,174,865	12,793,526	13,414,694
Total Operating Expenses:	\$129,907,956	\$130,396,680	\$135,727,538
Operating Income (Loss)	\$19,997,607	\$13,491,361	\$13,953,557
Nonoperating Revenues (Expenses):			
Interest income	135,728	48,020	1,049,373
Interest expense	(1,644,902)	(1,992,284)	(1,916,185)
Other income	367,998	0	0
Total Nonoperating Revenues (Expenses):	(1,141,176)	(1,944,264)	(866,812)
Change In Net Assets Before Capital Contributions and Transfers:	\$18,856,431	\$11,547,097	\$13,086,745
Capital contributions	1,123,570	0	0
Operating transfers in	0	0	0
Operating transfers out	(2,904,133)	(3,072,567)	(3,199,550)
Change In Net Assets	\$17,075,868	\$8,474,530	\$9,887,195
Est. Net Assets - July 1	176,863,629	193,939,497	202,414,027
Est. Net Assets - June 30	\$193,939,497	\$202,414,027	\$212,301,222

City of Cleveland, Tennessee
2022-2024 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Operating Revenues:						
Charges for services	\$105,956,378	\$97,163,898	\$98,179,710	\$31,811,082	\$34,266,806	\$38,035,871
Other operating revenues	1,752,360	2,096,425	2,514,145	3,235,513	2,616,452	2,975,065
Total Operating Revenues	\$107,708,738	\$99,260,323	\$100,693,855	\$35,046,595	\$36,883,258	\$41,010,936
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	78,293,429	72,042,104	73,143,882	0	0	0
Operation expenses	8,055,096	10,175,338	10,868,148	18,113,206	20,509,400	22,562,363
Maintenance expense	4,830,682	4,835,879	5,113,700	3,515,145	3,303,366	3,652,383
Depreciation and amortization	4,957,556	4,978,497	5,287,197	7,156,227	7,745,029	7,907,497
Total Operating Expenses:	\$96,136,763	\$92,031,818	\$94,412,927	\$28,784,578	\$31,557,795	\$34,122,243
Operating Income (Loss)	\$11,571,975	\$7,228,505	\$6,280,928	\$6,262,017	\$5,325,463	\$6,888,693
Nonoperating Revenues (Expenses):						
Interest income	80,787	30,930	618,532	40,242	14,090	426,341
Interest expense	(404,028)	(491,596)	(435,253)	(1,240,874)	(1,500,688)	(1,480,932)
Other income (expense)	146,100	0	0	(10,246)	0	0
Total Nonoperating Revenues (Expenses):	(177,141)	(460,666)	183,279	(1,210,878)	(1,486,598)	(1,054,591)
Change in Net Assets Before Contributions and Transfers:	\$11,394,834	\$6,767,839	\$6,464,207	\$5,051,139	\$3,788,865	\$5,834,102
Capital contributions	161,974	0	0	961,596	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,417,873)	(2,466,230)	(2,590,141)	(486,260)	(496,087)	(506,009)
Change in Net Assets	\$9,138,935	\$4,301,609	\$3,874,066	\$5,526,475	\$3,292,778	\$5,328,093
Est. Net Assets, July 1	81,103,405	90,242,340	94,543,949	89,892,685	95,419,160	98,711,938
Est. Net Assets, June 30	\$90,242,340	\$94,543,949	\$98,418,015	\$95,419,160	\$98,711,938	\$104,040,031

City of Cleveland, Tennessee
2022-2024 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

Enterprise Funds, Continued

	Stormwater			Total Enterprise Funds		
	2022	2023	2024	2022	2023	2024
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Operating Revenues:						
Charges for services	\$1,575,112	\$1,870,800	\$1,870,800	\$139,342,572	\$133,301,504	\$138,086,381
Other operating revenues	0	21,000	27,500	4,987,873	4,733,877	5,516,710
Total Operating Revenues	\$1,575,112	\$1,891,800	\$1,898,300	\$144,330,445	\$138,035,381	\$143,603,091
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	78,293,429	72,042,104	73,143,882
Operation expenses	946,828	1,549,050	1,576,831	27,115,130	32,233,788	35,007,342
Maintenance expense	0	0	0	8,345,827	8,139,245	8,766,083
Depreciation and amortization	61,082	70,000	220,000	12,174,865	12,793,526	13,414,694
Total Operating Expenses:	\$1,007,910	\$1,619,050	\$1,796,831	\$125,929,251	\$125,208,663	\$130,332,001
Operating Income (Loss)	\$567,202	\$272,750	\$101,469	\$18,401,194	\$12,826,718	\$13,271,090
Nonoperating Revenues						
(Expenses):						
Interest income	8,347	1,500	3,000	129,376	46,520	1,047,873
Interest expense	0	0	0	(1,644,902)	(1,992,284)	(1,916,185)
Other income (expense)	232,144	0	0	367,998	0	0
Total Nonoperating Revenues						
(Expenses):	240,491	1,500	3,000	(1,147,528)	(1,945,764)	(868,312)
Change in Net Assets Before Contributions and Transfers:	\$807,693	\$274,250	\$104,469	\$17,253,666	\$10,880,954	\$12,402,778
Capital contributions	0	0	0	1,123,570	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	(110,250)	(103,400)	(2,904,133)	(3,072,567)	(3,199,550)
Change in Net Assets	\$807,693	\$164,000	\$1,069	\$15,473,103	\$7,808,387	\$9,203,228
Est. Net Assets, July 1	4,953,680	5,761,373	5,925,373	175,949,770	191,422,873	199,181,260
Est. Net Assets, June 30	\$5,761,373	\$5,925,373	\$5,926,442	\$191,422,873	\$199,231,260	\$208,384,488

City of Cleveland, Tennessee
2022-2024 Summary of Financial Sources and Uses
Internal Service Funds

	Health Insurance Fund			Total Internal Service Fund		
	2022 Actual	2023 Budgeted	2024 Proposed	2022 Actual	2023 Budgeted	2024 Proposed
Operating Revenues:						
Charges for services	\$5,575,118	\$5,852,660	\$6,078,004	\$5,575,118	\$5,852,660	\$6,078,004
Other operating revenues	0	0	0	\$0	\$0	\$0
Total Operating Revenues	\$5,575,118	\$5,852,660	\$6,078,004	\$5,575,118	\$5,852,660	\$6,078,004
Operating Expenses:						
General government	\$3,978,705	\$5,188,017	\$5,395,537	\$3,978,705	\$5,188,017	\$5,395,537
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:	\$3,978,705	\$5,188,017	\$5,395,537	\$3,978,705	\$5,188,017	\$5,395,537
Operating Income (Loss)	\$1,596,413	\$664,643	\$682,467	\$1,596,413	\$664,643	\$682,467
Nonoperating Revenues (Expenses):						
Interest income	6,352	1,500	1,500	6,352	1,500	1,500
Interest expense	0	0	0	0	0	0
Other income	0	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	6,352	1,500	1,500	6,352	1,500	1,500
Change In Net Assets Before Capital Contributions and Transfers:	\$1,602,765	\$666,143	\$683,967	\$1,602,765	\$666,143	\$683,967
Capital contributions	0	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0
Change In Net Assets	\$1,602,765	\$666,143	\$683,967	\$1,602,765	\$666,143	\$683,967
Est. Net Assets - July 1	913,859	2,516,624	3,182,767	913,859	2,516,624	3,182,767
Est. Net Assets - June 30	\$2,516,624	\$3,182,767	\$3,866,734	\$2,516,624	\$3,182,767	\$3,866,734

City of Cleveland, Tennessee
 2022-2024 Summary of Financial Sources and Uses
 Fiduciary Funds by Fund Type

	Meiler Estate Animal Shelter Nonexpendable Trust Fund		
	2022	2023	2024
	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	1,894	300	500
Miscellaneous	0	0	0
Subtotal:	\$1,894	\$300	\$500
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$1,894	\$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	1,894	300	500
Fund Balance - July 1	\$501,304	\$503,198	\$503,498
Fund Balance - June 30	\$503,198	\$503,498	\$503,998

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 2023-15

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 \$299,316,731. All of these sources are available for appropriation.

Anticipated Revenues	2021-2022 <u>(ACTUAL)</u>	2022-2023 <u>(ESTIMATED)</u>	2023-2024 <u>PROPOSED</u>
Revenues:			
General Fund	\$58,620,318	\$56,069,000	\$57,695,410
Special Revenue Funds:			
Solid Waste Management	3,520,557	4,235,100	5,643,896
State Street Aid	1,652,064	1,451,000	1,463,000
General Purpose School	48,368,767	49,287,773	54,170,087
Schools Food Service	4,814,512	3,800,333	3,830,858
Cleveland Public Library	799,819	795,500	822,600
Drug Enforcement	37,710	23,700	23,700
Byrne Memorial Justice Asst. Grant	12,821	0	0
Community Dev. Block Grant	869,486	375,000	375,000
E-Ticketing	405	0	0
Recycling Grant	0	0	0
Schools Federal Projects	9,265,202	0	0
Metropolitan Planning Organization	133,179	198,000	200,000
Debt Service	126,170	151,450	151,800

Anticipated Revenues, cont'd:	2021-2022 (ACTUAL)	2022-2023 (ESTIMATED)	2023-2024 PROPOSED
Revenues:			
Capital Projects Funds:			
ARPA Projects Fund	4,664,634	4,847,720	0
THDA Home Grant	53,972	0	0
Blythe Sidewalks Diabetes Grant	182,000	0	0
Capital Improvements Program	4,425,465	625,000	0
Sales Tax Capital Projects Fund	5,293,400	4,757,000	4,947,680
Cleveland City Schools - CIP	15,070	117,671	0
Enterprise Funds:			
Stormwater Management	1,815,603	1,893,300	1,901,300
Cleveland Utilities Electric Division	107,935,625	99,291,253	101,312,387
Cleveland Utilities Water/Wastewater Division	35,076,591	36,897,348	41,437,277
Trust Funds:			
Meiler Trust Fund	1,894	300	500
Internal Service Fund:			
Health Insurance Trust Fund	5,581,470	5,854,160	6,079,504
Total Revenues	293,266,734	270,670,608	280,054,999
Other financial sources			
Operating transfers in:			
General Fund:	2,904,133	2,962,317	3,096,150
Special Revenue Funds:			
Solid Waste Management	850,000	150,000	0
State Street Aid	0	0	0
General Purpose School	5,609,037	5,801,500	6,024,900
Cleveland Public Library	679,900	684,000	707,000
Community Dev. Block Grant	30,000	30,000	50,000
Recycling Grant	0	0	0
Metropolitan Planning Organization	89,000	151,500	100,000
Debt Service	7,993,328	7,371,224	8,318,682
Capital Projects Funds:			
Capital Improvement Program	2,004,718	2,965,000	965,000
Blythe Sidewalks Diabetes Grant	0	0	0
Internal Service Fund			
Health Insurance Trust Fund	0	0	0
Total Operating Transfer In:	\$20,160,116	\$20,115,541	\$19,261,732

Anticipated Revenues	2021-2022 (ACTUAL)	2022-2023 (ESTIMATED)	2023-2024 PROPOSED
Other financial sources:			
Operating transfers in, cont'd:			
Capital Contributions			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	161,974	0	0
Cleveland Utilities Water/Wastewater Division	961,596	0	0
Internal Service Funds:			
Health Insurance Trust	0	0	0
Total Capital Contributions:	1,123,570	0	0
Bond & Note Proceeds and Capital Lease			
General Fund	455,575	0	0
General Purpose School Fund	32,234	0	0
Capital Improvement Program	20,245,074	0	0
Cleveland City Schools -CIP	0	0	0
Debt Service	0	0	0
Total Bond & Note Proceeds:	\$20,732,883	\$0	\$0
Total Other Financing Sources	\$42,016,569	\$20,115,541	\$19,261,732
Total Revenues and Other Financing Sources	\$335,283,303	\$290,786,149	\$299,316,731

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	2021-2022 (ACTUAL)	2022-2023 (ESTIMATED)	2023-2024 PROPOSED
General Fund	\$39,665,949	\$42,856,942	\$45,830,633
Special Revenue Funds:			
Solid Waste Management	3,819,031	4,353,600	5,550,405
State Street Aid	684,436	1,006,825	1,002,126
General Purpose School	51,817,938	54,473,723	58,941,078
Schools Food Service	3,516,542	3,800,333	4,067,858
Cleveland Public Library	1,474,005	1,478,700	1,529,100
Drug Enforcement	17,616	23,600	23,600
Byrne Memorial. Justice Asst. Grant	12,821	0	0
Community Dev. Block Grant	789,514	404,999	424,715
E Ticketing	834	0	0
Recycling Grant	0	0	0
Schools Federal Project	9,268,480	0	0
Metropolitan Planning Organization	282,683	339,200	299,500
Debt Service	7,446,780	8,367,154	8,465,481
Capital Projects Funds:			
ARPA Projects Fund	1,604,044	7,663,929	0
THDA Home Grant	53,972	0	0
Blythe Sidewalks Diabetes Grant	182,000	0	0
Capital Improvements Program	6,877,725	3,585,000	965,000
Sales Tax Capital Projects Fund	4,839,497	4,750,299	4,942,680
Cleveland City Schools - CIP	721,548	4,416,544	0
Enterprise Funds:			
Stormwater Management	1,007,910	1,619,050	1,796,831
Cleveland Utilities Electric Division	96,136,763	92,031,818	94,412,927
Cleveland Utilities Water/Wastewater Division	28,784,578	31,557,795	34,122,243
Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Internal Service Fund:			
Health Insurance Trust Fund	3,978,705	5,188,017	5,395,537
Total Expenditures	262,983,371	267,917,528	267,769,714
	2021-2022 (ACTUAL)	2022-2023 (ESTIMATED)	2023-2024 PROPOSED
Nonoperating Revenues (Expenses)			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	(404,028)	(491,596)	(435,253)
Cleveland Utilities Water/Wastewater Division	(1,240,874)	(1,500,688)	(1,480,932)
Debt Service	0	(5,000)	(5,000)
Internal Service Fund:			
Health Insurance Trust Fund	0	0	0
Total Nonoperating Revenues (Expenses)	(1,644,902)	(1,997,284)	(1,921,185)

Other Financing Uses	2021-2022 (ACTUAL)	2022-2023 (ESTIMATED)	2023-2024 PROPOSED
Operating Transfers Out			
General Fund	15,987,497	15,767,000	14,768,175
Special Revenue Funds:			
Solid Waste Management	0	0	0
State Street Aid	447,836	444,042	459,698
General Purpose School	816,913	831,932	834,309
Recycling Grant	0		
Schools Federal Project	3,737	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	110,250	103,400
Cleveland Utilities Electric Division	2,417,873	2,466,230	2,590,141
Cleveland Utilities Water/Wastewater Division	486,260	496,087	506,009
Internal Service Fund:			
Health Insurance Trust	0	0	0
Nonexpendable Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Total Operating Transfers Out	20,160,116	20,115,541	19,261,732
Total Other Financing Uses	21,805,018	22,112,825	21,182,917
Total Expenditures and Other Financing Uses	284,788,389	290,030,353	288,952,631

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	2021-2022 (ACTUAL)	2022-2023 (ESTIMATED)	2023-2024 PROPOSED
General Fund	6,326,580	407,375	192,752
Special Revenue Funds:			
Solid Waste Management	551,526	31,500	93,491
State Street Aid	519,792	133	1,176
General Purpose School	1,375,187	(216,382)	419,600
Schools Food Service	1,297,970	0	(237,000)
Cleveland Public Library	5,714	800	500
Drug Enforcement	20,094	100	100
Byrne Memorial Justice Asst. Grant	0	0	0

Increase (Use) of Fund Balance or Net Assets	2021-2022 (ACTUAL)	2022-2023 (ESTIMATED)	2023-2024 PROPOSED
Special Revenue Funds cont'd:			
Community Development Block Grant	109,972	1	285
E Ticketing	(429)	0	0
Recycling Grant	0	0	0
Schools Federal Project	(7,015)	0	0
Metro. Planning Organization (MPO)	(60,504)	10,300	500
Debt Service	672,718	(849,480)	1
Capital Projects Funds:			
ARPA Projects Fund	3,060,590	(2,816,209)	0
Capital Improvements Program	19,797,532	5,000	0
THDA Home Grant	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Sales Tax Capital Projects Fund	453,903	6,701	5,000
Cleveland City Schools - CIP	(706,478)	(4,298,873)	0
Enterprise Funds:			
Stormwater Management	807,693	164,000	1,069
Cleveland Utilities Electric Division	9,138,935	4,301,609	3,874,066
Cleveland Utilities Water/Wastewater Division	5,526,475	3,342,778	5,328,093
Trust Funds:			
Meiler Estate Trust Fund	1,894	300	500
Internal Service Fund:			
Health Insurance Trust Fund	1,602,765	666,143	683,967
Total Incr. (Use) of Fund Balance or Net Assets	50,494,914	755,796	10,364,100

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 \$33,815,849 General Fund fund balance and none of the \$6,659,597 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: May 8, 2023

Final Reading: May 22, 2023

APPROVED AS TO FORM:

City Attorney

Mayor

City Clerk

ORDINANCE 2023-14

TAX ORDINANCE – YEAR 2023

AN ORDINANCE TO PROVIDE AND FIX FOR THE CITY OF CLEVELAND, TENNESSEE, FOR THE YEAR 2023, 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 2023, 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.

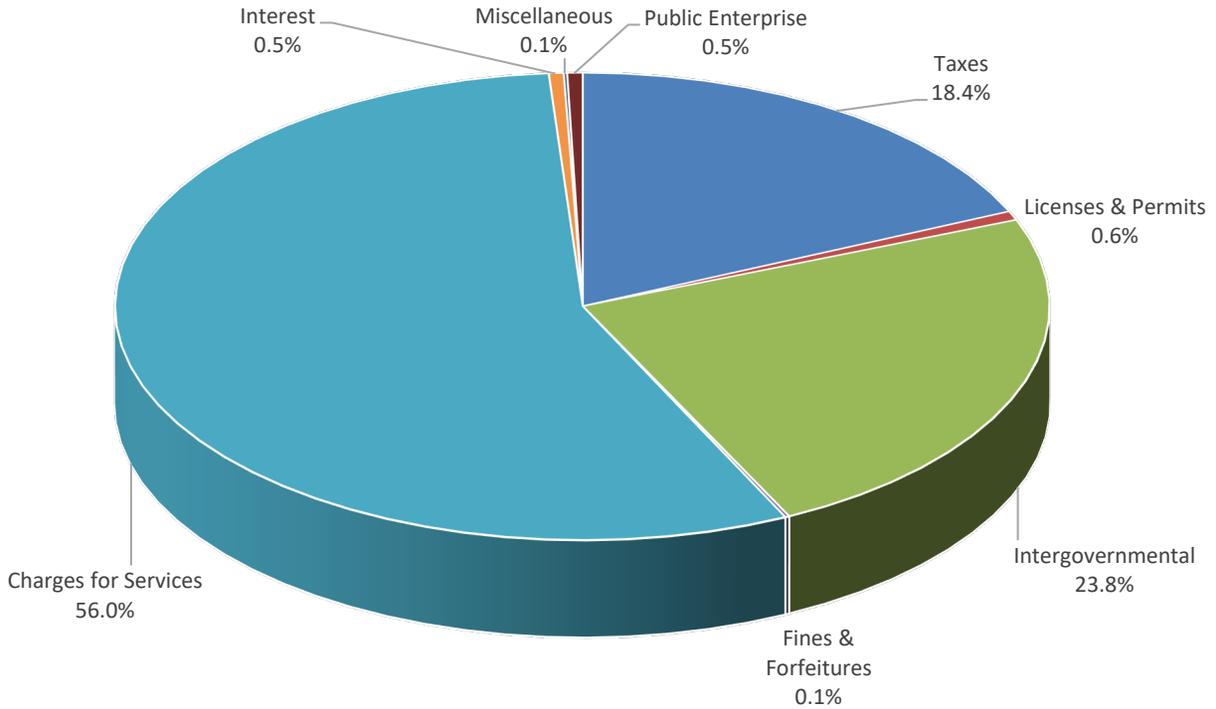
SECTION 5. BE IT FURTHER ORDAINED by the City Council of the City of Cleveland, Tennessee, that if any Section or part of this Ordinance shall be declared invalid or unenforceable, the invalidity of such Section or part shall not otherwise affect its validity but the remaining Sections or parts of this 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.

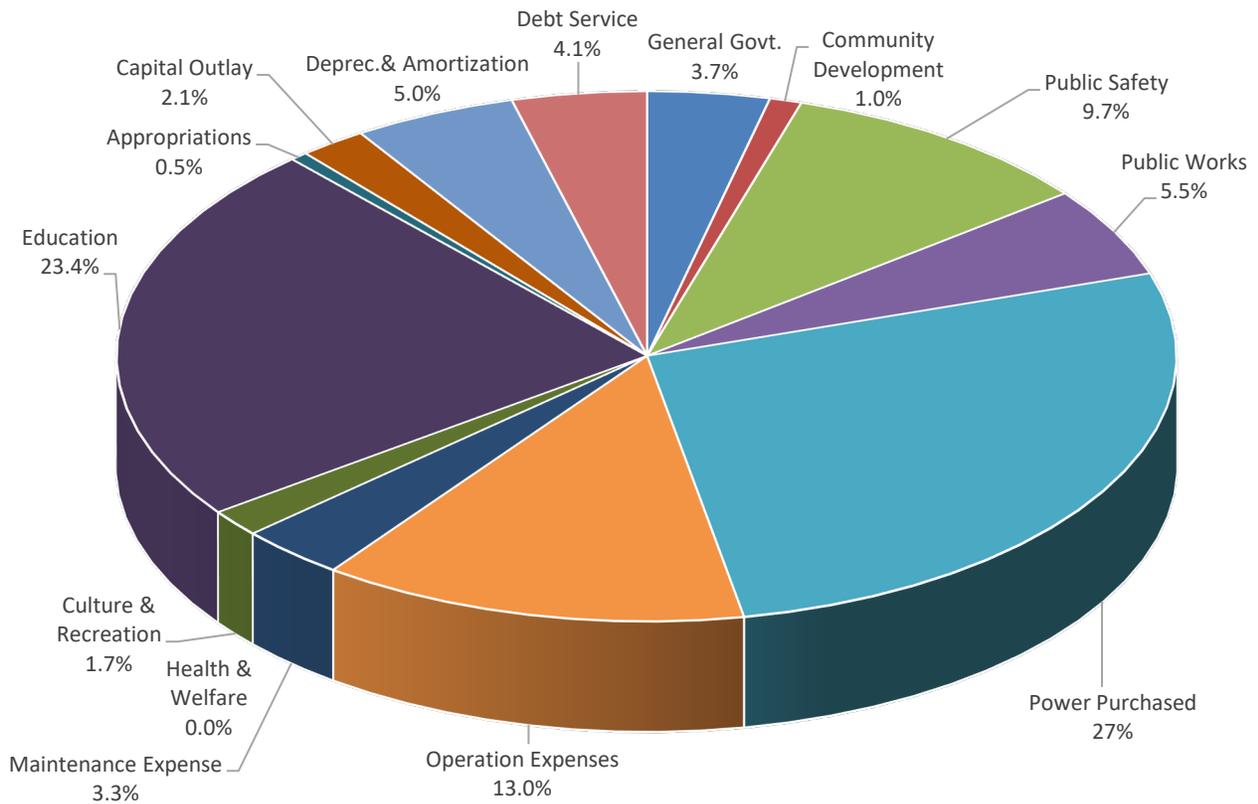
Signed in Open Meeting:

	_____ 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 - FY2024



Expenditures and Expenses By Use - FY2024



City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2024

Loan Type	Loan Name	Authorized and Unissued at 6/30/23	Amount Outstanding at 6/30/23	Payment Fund	Principal	Interest	Total Debt Service
FY2024 Debt Requirement Excluding Cleveland Utilities							
Loan Agreements:							
	Loan - 2008 TMBF-County	-	636,000	County's General Fund	115,000	31,800	146,800
	2009 QSCB	-	828,758	School Fund	259,578	67,184	326,762
	Loan- 2018 Candy's Creek Elem	-	8,005,000	General Fund	400,000	297,738	697,738
	Total Loan Agreements:	\$ -	\$ 9,469,758		\$ 774,578	\$ 396,722	\$1,171,300
General Obligation Bonds:							
	Gen Improv. Bonds - 2016 TMBF-Refunding	-	2,361,000	General Fund	138,775	28,342	167,117
				School Fund	224,225	45,793	270,018
	2019 Refunding	-	27,935,000	General Fund	1,610,000	1,207,167	2,817,167
				State St. Aid	60,000	5,073	65,073
				Airport	210,000	69,748	279,748
	2020 Refunding	-	20,585,000	General Fund	2,565,000	766,425	3,331,425
	2022 Series	-	19,220,000	General Fund	-	795,394	795,394
	Total Gen. Oblig. Bonds:	\$ -	\$ 70,101,000		\$ 4,808,000	\$ 2,917,942	\$ 7,725,942
Total Long-term Debt Excluding Cleveland Utilities		\$ -	\$ 79,570,758		\$ 5,582,578	\$ 3,314,664	\$ 8,897,242

FY2024 Debt Requirement for Cleveland Utilities

Loan Type	Loan Name	Authorized and Unissued at 6/30/23	Amount Outstanding at 6/30/23	Payment Fund	Principal	Interest	Total Debt Service
Tax and Revenue Refunding Bonds :							
	2016 B Ref	-	615,055	Electric	50,860	19,313	70,173
	2016 B Ref	-	2,051,349	Water	169,631	64,412	234,043
	2016 B Ref	-	2,533,596	Sewer	209,509	79,555	289,064
	Series 2018-B	-	2,055,000	Electric	90,000	85,125	175,125
	Series 2018-B	-	2,865,000	Water	130,000	118,375	248,375
	2019 Refi	-	890,000	Electric	390,000	34,750	424,750
	2019 Refi	-	2,760,000	Water	465,000	126,375	591,375
	2019 Refi	-	1,665,000	Sewer	550,000	69,500	619,500
	2020 Refi	-	5,480,000	Electric	65,000	237,175	302,175
	2020 Refi	-	5,575,000	Water	485,000	241,975	726,975
	2020 Refi	-	2,250,000	Sewer	365,000	103,375	468,375
	Series 2020	-	1,700,000	Electric	65,000	54,319	119,319
	Series 2020	-	1,485,000	Water	55,000	53,991	108,991
	Series 2020	-	1,905,000	Sewer	75,000	54,491	129,491
	Series 2022	-	2,870,000	Water	100,000	121,256	221,256
	Total Tax & Revenue Refunding Bonds:	\$ -	\$ 36,700,000		\$ 3,265,000	\$ 1,463,986	\$ 4,728,986

City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2024

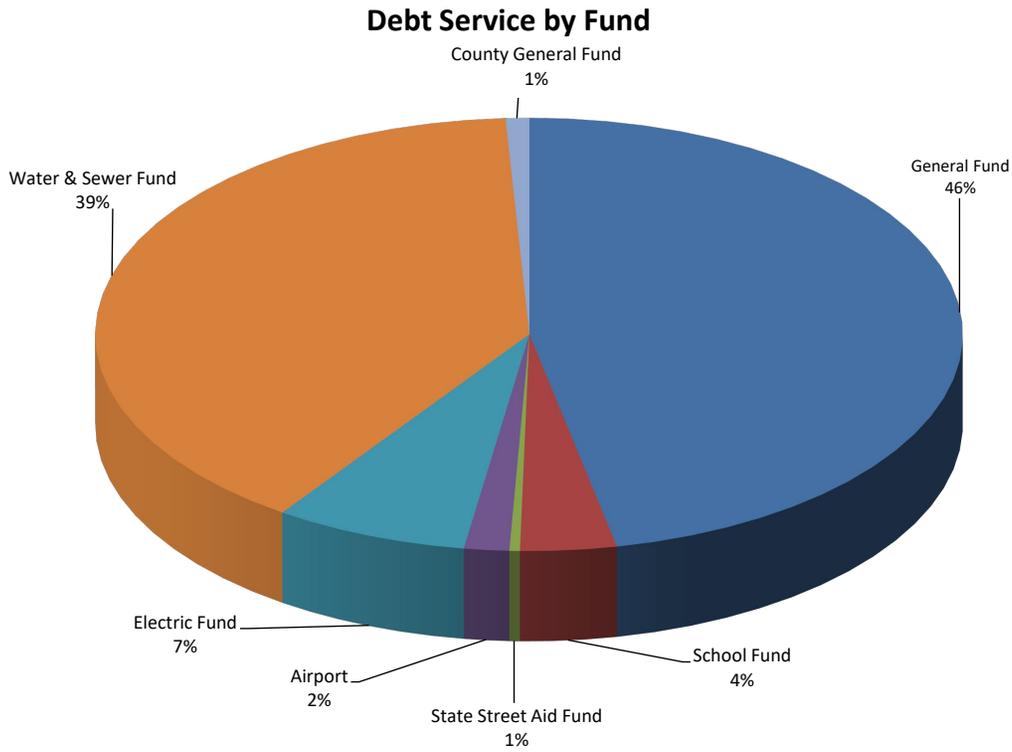
Loan Type	Loan Name	Authorized and Unissued at 6/30/23	Amount Outstanding at 6/30/23	Payment Fund	Principal	Interest	Total Debt Service
FY2024 Debt Requirement for Cleveland Utilities							
State Revolving Fund Loan:							
	SRF-CWO 319	-	973,264	Sewer	66,144	10,848	76,992
	SRF-CWP 320	-	6,491,434	Sewer	384,816	72,624	457,440
	2014 DG2 14-151	-	1,311,246	Water	95,364	20,448	115,812
	2015 CG4 15-349	-	1,583,136	Water	110,412	22,680	133,092
	2016 DWF 16-172	-	2,126,839	Water	135,300	24,420	159,720
	2017 CG3 17-379	-	73,645	Water	5,052	672	5,724
	2017 DWS 17-192	-	649,494	Water	36,036	10,728	46,764
	2017 DWF 17-193	-	157,880	Water	8,796	2,604	11,400
	2017 DWF 18-205	-	346,124	Water	19,776	4,680	24,456
	2018 CW6 18-415	-	760,966	Sewer	39,840	11,592	51,432
	2018 18-416	-	454,247	Sewer	21,684	6,936	28,620
	2018 18-417	-	9,535,412	Sewer	435,960	147,516	583,476
	2018 18-417-01	4,146,791	4,156,791	Sewer	466,092	71,448	537,540
	2019 19-431	3,929,790	87,210	Sewer	72,684	21,396	94,080
	New Loan	2,500,000	-	Electric	-	112,500	112,500
	New Loan	9,000,000	-	Sewer	-	225,000	225,000
	New Loan	5,000,000	-	Water	-	405,000	405,000
	Total State Revolving Fund Loan:	\$ 24,576,581	\$ 28,707,688		\$ 1,897,956	\$ 1,171,092	\$ 3,069,048
Total Long-term Debt-Cleveland Utilities		\$ 24,576,581	\$ 65,407,688		\$ 5,162,956	\$ 2,635,078	\$ 7,798,034

Combined Debt Requirement for FY2024							
Loan Type	Loan Name	Authorized and Unissued at 6/30/23	Amount Outstanding at 6/30/23		Principal	Interest	Total Debt Service
Loan Agreements		-	9,469,758		774,578	396,722	1,171,300
General Obligation Bonds		-	70,101,000		4,808,000	2,917,942	7,725,942
Tax & Revenue Refunding Bonds		-	36,700,000		3,265,000	1,463,986	4,728,986
State Revolving Fund Loan		24,576,581	28,707,688		1,897,956	1,171,092	3,069,048
Combined Debt Requirement:		\$ 24,576,581	\$ 144,978,446		\$ 10,745,534	\$ 5,949,742	\$ 16,695,276

**City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2024**

FY2024 Debt Service By Fund:

Fund	Principal	Interest	Debt Service
General Fund	4,713,775	3,095,066	7,808,841
School Fund	483,803	112,977	596,780
State Street Aid Fund	60,000	5,073	65,073
Airport	210,000	69,748	279,748
Electric Fund	660,860	543,182	1,204,042
Water & Sewer Fund	4,502,096	2,091,897	6,593,993
County General Fund	115,000	31,800	146,800
Total:	\$ 10,745,534	\$ 5,949,742	\$ 16,695,276



RESOLUTION 2023-34
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 2023-2024:

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110700 Appropriations						
5B Operating						
110700 57000 Jntly Fund	10,468.64	19,288.00	25,000.00	35,000.00	35,000.00	29,500.00
110700 57010 Museum	42,300.00	42,300.00	42,300.00	42,300.00	42,300.00	42,300.00
110700 57030 TML Dues	10,404.00	10,612.00	10,500.00	10,500.00	10,500.00	10,500.00
110700 57040 Econ Dev	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110700 57050 SETDD Dues	9,944.76	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110700 57060 Mainstreet	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700 57070 Cemetery	10,000.00	12,500.00	12,500.00	12,500.00	12,500.00	18,000.00
110700 57080 CrtCommSvc	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
110700 57090 KAB	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00
110700 57100 Juve Crt	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110700 57110 UnitedWay	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110700 57120 SETHRATran	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
110700 57130 911	650,000.00	650,000.00	650,000.00	650,000.00	700,000.00	700,000.00
110700 57140 EMA	108,382.60	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00
110700 57150 MainStProj	4,000.00	4,000.00	4,000.00	4,000.00	9,000.00	9,000.00
110700 57160 SETDD Lgt	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110700 57170 VetAffairs	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
110700 57180 Behav Rsch	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700 57190 MuseumHVAC	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110700 57200 LifeBridge	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
110700 57210 CommSvcs	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00
110700 57250 CYFootball	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110700 57260 AquaTigers	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700 57270 BG Club	16,000.00	18,500.00	13,000.00	13,000.00	18,500.00	18,500.00
110700 57290 WaterDogs	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700 57310 Soccer	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700 57330 SoccerLand	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700 57340 CSA-BCCSA	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700 57350 July4th	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700 57400 VocSchool	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00
TOTAL Operating	1,387,200.00	1,382,900.00	1,381,000.00	1,391,000.00	1,451,500.00	1,451,500.00
TOTAL Appropriations	1,387,200.00	1,382,900.00	1,381,000.00	1,391,000.00	1,451,500.00	1,451,500.00

RESOLUTION 2023-35

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 \$2,590,141 in tax equivalents for FY2024.

Section 2. The Cleveland Utilities Board water system is hereby directed to pay to the City of Cleveland \$261,157 in tax equivalents for FY2024.

Section 3. The Cleveland Utilities Board wastewater system is hereby directed to pay to the City of Cleveland \$244,852 in tax equivalents for FY2024.

Section 4. This resolution shall become effective July 1, 2023 the public welfare requiring it.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

RESOLUTION 2023-36

**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 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

RESOLUTION 2023-37

**A RESOLUTION APPROVING THE DEBT MANAGEMENT
POLICY FOR THE CITY OF CLEVELAND**

WHEREAS, the Tennessee Comptroller of the Treasury issued provisions regarding the establishment of a debt management policy; and

WHEREAS, the Comptroller’s provisions require that cities annually review its debt management policy; and

WHEREAS, the City of Cleveland adopted its Debt Management Policy on November 14, 2011.

NOW, THEREFORE, BE IT RESOLVED, that the City Manager and Assistant City Manager/CFO have reviewed the City of Cleveland Debt Management Policy and do not recommend any changes to the policy at this time. The City’s Debt Management Policy will be reviewed annually during the budget process, which process allows public input.

Approved this 8th day of May, 2023.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk



CLEVELAND
TENNESSEE

EST. 1842

FY2024 Annual Budget

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 FY2024. 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.

Debt Management Policy

INTRODUCTION

This Debt Management Policy (the “Debt Policy”) is a written guideline with parameters that affect the amount and type of debt that can be issued by the City of Cleveland, Tennessee (the “City”), the issuance process and the management of the City’s debt. The purpose of this Debt Policy is to improve the quality of management and legislative decisions and to provide justification for the structure of debt issuances consistent with the Debt Policy’s goals while demonstrating a commitment to long-term capital planning. It is also the intent of the City that this Debt Policy will signal to credit rating agencies, investors and the capital markets that the City is well managed and will always be prepared to meet its obligations in a timely manner. This Debt Policy fulfills the requirements of the State of Tennessee regarding the adoption of a formal debt management policy on or before January 1, 2012.

This Debt Policy provides guidelines for the City to manage its debt and related annual costs within both current and projected available resources while promoting understanding and transparency for our citizens, taxpayers, rate payers, businesses, investors and other interested parties.

The City may, from time to time, review this Debt Policy and make revisions and updates, if warranted. This policy was formally adopted on November 14, 2011. Amendments are as follows: March 26, 2012 by Resolution No: 2012-49, and May 13, 2019 by Resolution No: 2019-40.

I. INTRODUCTORY STATEMENT

In managing its Debt (defined herein as tax-exempt or taxable bonds, capital outlay notes, other notes, capital leases, interfund loans or notes and loan agreements); it is the City's policy to:

- Achieve the lowest cost of capital within acceptable risk parameters
- Maintain or improve credit ratings
- Assure reasonable cost access to the capital markets
- Preserve financial and management flexibility
- Manage interest rate risk exposure within acceptable risk parameters

II. GOALS AND OBJECTIVES

Debt policies and procedures are tools that ensure that financial resources are adequate to meet the City's long-term capital planning objectives. In addition, the Debt management policy (the "Debt Policy") helps to ensure that financings undertaken by the City have certain clear, objective standards which allow the City to protect its financial resources in order to meet its long-term capital needs.

The Debt Policy formally establishes parameters for issuing debt and managing a debt portfolio which considers the City's specific capital improvement needs; ability to repay financial obligations; and, existing legal, economic, and financial market conditions. Specifically, the policies outlined in this document are intended to assist in the following:

- To guide the City in policy and debt issuance decisions
- To maintain appropriate capital assets for present and future needs
- To promote sound financial management
- To protect the City's credit rating
- To ensure the City's debt is issued legally under applicable state and federal laws
- To promote cooperation and coordination with other parties in the financing
- To evaluate debt issuance options

III. PROCEDURES FOR ISSUANCE OF DEBT

1) Authority

- a) The City will only issue Debt by utilizing the statutory authorities provided by *Tennessee Code Annotated* as supplemented and revised ("TCA") and the Internal Revenue Code (the "Code").
- b) The City will adhere to any lawfully promulgated rules and regulations of the State and those promulgated under the Code.
- c) All Debt must be formally authorized by resolution of the City Council. All debt issues of the City of Cleveland shall be competitively bid unless the reasons for not competitively bidding debt are justified in writing and approved by the City Council.

2) Transparency

- a) It is recognized that the issuance of Debt must have various approvals and on occasion, written reports provided by the State of Tennessee Comptroller's office either prior to adoption of resolutions authorizing such Debt, prior to issuance and/or following issuance. The City, in conjunction with any professionals (including, but not limited to, financial advisors, underwriters, bond counsel, etc. which may individually or collectively be referred to herein as "Financial Professionals") will ensure compliance with TCA, the Code and all federal and State rules and regulations. Such State compliance will include, but not be limited to, compliance with all legal requirements regarding adequate public notice of all meetings of the City related to consideration and approval of Debt. Additionally, the City shall provide the Tennessee Comptroller's office sufficient information on the Debt to not only allow for transparency regarding the issuance, but also assuring that the Comptroller's office has sufficient information to adequately report or approve any formal action related to the sale and issuance of Debt. The City will also make this information available to its City Council, citizens and other interested parties.

- b) The City will file its Audited Financial Statements and any Continuing Disclosure document prepared by the City or its Dissemination Agent. To promote transparency and understanding, these documents should be furnished to members of the City Council and made available electronically or by other usual and customary means to its citizens, taxpayers, rate payers, businesses, investors and other interested parties by posting such information on-line or in other prominent places.

IV. CREDIT QUALITY AND CREDIT ENHANCEMENT

The City's Debt management activities will be conducted in order to maintain or receive the highest possible credit ratings. The City Manager and Assistant City Manager/CFO in conjunction with any Financial Professionals that the City may choose to engage will be responsible for maintaining relationships and communicating with one or more rating agencies.

The City will consider the use of credit enhancements on a case-by-case basis, evaluating the economic benefit versus cost for each case. Only when clearly demonstrable savings can be shown shall an enhancement be considered. The City will consider each of the following enhancements as alternatives by evaluating the cost and benefit of such enhancements:

1) Insurance

The City may purchase bond insurance when such purchase is deemed prudent and advantageous. The predominant determination shall be based on such insurance being less costly than the present value of the difference in the interest on insured bonds versus uninsured bonds.

2) Letters of Credit

The City may enter into a letter-of-credit ("LOC") agreement when such an agreement is deemed prudent and advantageous. The City or its Financial Professionals, if any, may seek proposals from qualified banks or other qualified financial institutions pursuant to terms and conditions that are acceptable to the City.

V. AFFORDABILITY

The City shall consider the ability to repay Debt as it relates to the total budget resources, the wealth and income of the community and its property tax base and other revenues available to service the Debt. The City may consider debt ratios and other benchmarks compared to its peers when analyzing its Debt including materials published by the nationally recognized credit rating agencies.

VI. DEBT STRUCTURE

The City shall establish all terms and conditions relating to the issuance of Debt and will invest all bond proceeds pursuant to the terms of its investment policy, if any. Unless otherwise authorized by the City, the following shall serve as the Debt Policy for determining structure:

1) Term

All capital improvements financed through the issuance of Debt will be financed for a period not to exceed the useful economic life of the improvements and in consideration of the ability of the City to absorb such additional debt service expense. The term of Debt shall be determined by, but not limited to, the economic life of the assets financed, conditions in the capital markets, the availability of adequate revenue streams to service the Debt and the existing pattern of Debt payable from such identifiable fund or enterprise activity, but in no event will the term of such Debt exceed forty (40) years, as outlined in TCA.

2) Capitalized Interest

From time to time, certain financings may require the use of capitalized interest from the date of issuance until the City is able to realize beneficial use and/or occupancy of the financed project. Interest may be capitalized through a period permitted by federal law and TCA if it is determined that doing so is beneficial to the financing by the City Council and is appropriately memorialized in the legislative action authorizing the sale and issuance of the Debt.

3) Debt Service Structure

General Obligation debt issuance shall be planned to achieve relatively net level debt service or level principal amortization considering the City's outstanding debt obligations, while matching debt service to the useful economic life of facilities. Absent events or circumstances determined by its City Council, the City shall avoid the use of bullet or balloon maturities (with the exception of sinking fund requirements required by term bonds) except in those instances where such maturities serve to make existing overall debt service level or match specific income streams. Debt which is supported by project revenues and is intended to be self-supporting should be structured to achieve level proportional coverage to expected available revenues.

4) Call Provisions

In general, the City's Debt should include a call feature no later than ten (10) years from the date of delivery of the bonds. The City will avoid the sale of long-term debt which carries longer redemption features unless a careful evaluation has been conducted by the City Manager and Assistant City Manager/CFO and/or Financial Professionals, if any, with respect to the value of the call option.

5) Original Issuance Discount/Premium

Debt with original issuance discount/premium will be permitted.

6) Deep Discount Bonds

Deep discount debt may provide a lower cost of borrowing in certain capital markets. The City Manager and Assistant City Manager/CFO and/or Financial Professionals, if any, should carefully consider their value and effect on any future refinancing as a result of the lower-than-market coupon.

VII. DEBT TYPES

When the City determines that Debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

1) Security Structure

a) General Obligation Bonds

The City may issue Debt supported by its full faith, credit and unlimited ad valorem taxing power ("General Obligation Debt"). General Obligation Debt shall be used to finance capital projects that do not have significant independent creditworthiness or significant on-going revenue streams or as additional credit support for revenue-supported Debt, if such support improves the economics of the Debt and is used in accordance with these guidelines.

b) Revenue Debt

The City may issue Debt supported exclusively with revenues generated by a project or enterprise fund ("Revenue Debt"), where repayment of the debt service obligations on such Revenue Debt will be made through revenues generated from specifically designated sources. Typically, Revenue Debt will be issued for capital projects which can be supported from project or enterprise-related revenues.

c) Capital Leases

The City may use capital leases to finance projects assuming the City Manager and Assistant City Manager/CFO and/or Financial Professionals, if any, determine that such an instrument is economically feasible.

2) Duration

a) Long-Term Debt

The City may issue long-term Debt when it is deemed that capital improvements should not be financed from current revenues or short-term borrowings. Long-term Debt will not be used to finance current operations or normal maintenance. Long-term Debt will be structured such that financial obligations do not exceed the expected useful economic life of the project(s) financed.

- i. *Serial and Term Debt*. Serial and Term Debt may be issued in either fixed or variable rate modes to finance capital infrastructure projects;
- ii. *Capital Outlay Notes ("CONs")*. CONs may be issued to finance capital infrastructure projects with an expected life up to twelve years; or
- iii. *Capitalized Leases*. Capitalized Leases may be issued to finance infrastructure projects or equipment with an expected life not greater than its expected useful life.

b) Short-Term Debt

Short-term borrowing may be utilized for:

- i. Financing short economic life assets;
- ii. The construction period of long-term projects;
- iii. For interim financing; or
- iv. For the temporary funding of operational cash flow deficits or anticipated revenues subject to the following policies:
 1. *Bond Anticipation Notes ("BANs")*. BANs, including commercial paper notes issued as BANs, may be issued instead of capitalizing interest to reduce the debt service during the construction period of a project or facility. The BANs shall not mature more than 2 years from the date of issuance. BANs can be rolled in accordance with federal and state law. BANs shall mature within 6 months after substantial completion of the financed facility.
 2. *Revenue Anticipation Notes ("RANs") and Tax Anticipation Notes ("TANs")*. RANs and TANs shall be issued only to meet cash flow needs consistent with a finding by bond counsel that the sizing of the issue fully conforms to federal IRS and state requirements and limitations.
 3. *Lines of Credit*. Lines of Credit shall be considered as an alternative to other short-term borrowing options. A line of credit shall only be structured to federal and state requirements.
 4. *Interfund Loans*. Interfund Loans shall only be used to fund operational deficiencies among accounts or for capital projects to be paid from current fiscal year revenues. Such interfund loans shall be approved by the State Comptroller's office and shall only be issued in compliance with state regulations and limitations.

5. *Other Short-Term Debt.* Other Short-Term Debt including commercial paper notes, BANs, Capitalized Leases and CONs may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable to issue debt in a fixed or variable rate mode. The City will determine and utilize the most advantageous method for short-term borrowing. The City may issue short-term Debt when there is a defined repayment source or amortization of principal.

3) Interest Rate Modes

a) Fixed Rate Debt

To maintain a predictable debt service schedule, the City may give preference to debt that carries a fixed interest rate.

b) Variable Rate Debt

The targeted percentage of net variable rate debt outstanding shall not exceed 40% of the City's total outstanding debt and will take into consideration the amount and investment strategy of the City's operating cash. Synthetically fixed rate debt shall be considered variable rate debt for purposes of this calculation.

The following circumstances may result in the consideration of issuing variable rate debt:

i. Asset-Liability Matching;

ii. Construction Period Funding;

iii. High Fixed Interest Rates. Interest rates are above historic averages;

iv. Diversification of Debt Portfolio;

v. Variable Revenue Stream. The revenue stream for repayment is variable and is anticipated to move in the same direction as market-generated variable interest rates or the dedication of revenues allows capacity for variability; and

vi. Adequate Safeguard Against Risk. Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts such structures could include, but are not limited to, interest rate caps and short-term cash investments in the City's General Fund.

An analysis by the City Manager and Assistant City Manager/CFO and/or Financial Professionals, if any, shall be conducted to evaluate and quantify the risks and returns associated with the variable rate Debt including, but not limited to, a recommendation regarding the use of variable rate debt.

4) Zero Coupon Debt

Zero Coupon Debt may be used if an analysis has been conducted by the City Manager and Assistant City Manager/CFO and/or Financial Professionals, if any, and the risks and returns associated with the Zero Coupon Debt have been made. The analysis shall include, but not be limited to a recommendation regarding the use of Zero Coupon Debt as the most feasible instrument considering available revenues streams, the need for the project and other factors determined by the City Council.

5) Synthetic Debt

The City will not enter into any new interest rate swaps or other derivative instruments unless it adopts a Debt Derivative Policy consistent with the requirements of TCA and only after approval of the State Comptroller's office and affirmative action of the City Council. To the extent the City has any current existing interest rate swaps or other derivative instruments, the City will monitor these agreements and any amendments consistent with the compliance report issued by the State Comptroller's Office at the time the agreements were previously authorized.

VIII. REFINANCING OUTSTANDING DEBT

The City Manager and Assistant City Manager/CFO, in conjunction with Financial Professionals, if any, shall have the responsibility to analyze outstanding Debt for refunding opportunities. The City Manager and Assistant City Manager/CFO will consider the following issues when analyzing possible refunding opportunities:

1) Debt Service Savings

Absent other compelling considerations such as the opportunity to eliminate onerous or restrictive covenants contained in existing Debt documents, the City has established a minimum net present value savings threshold of at least 3.0 percent of the advance refunded Debt principal amount. Current refunding opportunities may be considered by the City using any savings threshold if the refunding generates positive net present value savings. The decision to take less than 3.0 percent net present value savings for an advance refunding or to take the savings in any matter other than a traditional year-to-year level savings pattern must be approved by the City Council.

2) Restructuring for economic purposes

The City may also refund Debt when it is in its best financial interest to do so. Such a refunding will be limited to restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants or any other reason approved by the City Council in its discretion.

3) Term of Refunding Issues

Normally, the City will refund Debt equal to or within its existing term. However, the City Manager and Assistant City Manager/CFO may consider maturity extension, when necessary to achieve desired outcomes, provided that such extension is legally permissible and it is approved by the City Council. The City Manager and Assistant City Manager/CFO may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful economic life of the financed facility and the concept of inter-generational equity should guide these decisions.

4) Escrow Structuring

The City shall utilize the least costly securities available in structuring refunding escrows. In the case of open market securities, a certificate will be provided by a third party agent, who is not a broker-dealer stating that the securities were procured through an arms-length, competitive bid process, that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable within Federal guidelines. In cases where taxable Debt is involved, the City Manager and Assistant City Manager/CFO, with the approval of bond counsel, may make a direct purchase as long as such purchase is the most efficient and least costly. Under no circumstances shall an underwriter, agent or any Financial Professionals sell escrow securities involving tax-exempt Debt to the City from its own account.

5) Arbitrage

The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any positive arbitrage will be rebated as necessary according to Federal guidelines.

IX. METHODS OF ISSUANCE

The City Manager and Assistant City Manager/CFO may consult with a Financial Professional regarding the method of sale of Debt. Subject to approval by the City Council, the City Manager and Assistant City Manager/CFO will determine the method of issuance of Debt on a case-by-case basis consistent with the options provided by prevailing State law.

1) Competitive Sale

In a competitive sale, the City's Debt will be offered in a public sale to any and all eligible bidders. Unless bids are rejected, the Debt shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale. The financial advisor may not bid on any issue for which they are providing advisory services.

2) Negotiated Sale

The City recognizes that some securities are best sold through a negotiated sale with an underwriter or group of underwriters. The City shall assess the following circumstances in determining whether a negotiated sale is the best method of sale:

- a) State requirements on negotiated sales;

- b) Debt structure which may require a strong pre-marketing effort such as those associated with a complex transaction generally referred to as a "story" bond;
- c) Size or structure of the issue which may limit the number of potential bidders;
- d) Market conditions including volatility wherein the City would be better served by the flexibility afforded by careful timing and marketing such as is the case for Debt issued to refinance or refund existing Debt;
- e) Whether the Debt is to be issued as variable rate obligations or perhaps as Zero Coupon Debt;
- f) Whether an idea or financing structure is a proprietary product of a single firm;
- g) In a publicly offered or privately placed, negotiated sale, a financial advisor, if any, shall not be permitted to resign as the financial advisor in order to underwrite or privately place an issue for which they are or have been providing advisory services;
- h) The underwriter shall clearly identify itself in writing as an underwriter and not as a financial advisor from the earliest stages of its relationship with the City with respect to the negotiated issue. The underwriter must clarify its primary role as a purchaser of securities in an arm's length commercial transaction and that it has financial and other interests that differ from those of the City. The underwriter in a publicly offered, negotiated sale shall be required to provide pricing information both as to interest rates and to takedown per maturity to the City Council in advance of the pricing of the debt.

3) Private Placement

From time to time, the City may elect to privately place its Debt. Such placement shall only be considered if this method is demonstrated to be advantageous to the City.

X. PROFESSIONALS

1) Financial Professionals

As needed, the City may select Financial Professionals to assist in its Debt issuance and administration processes. In selecting Financial Professionals, consideration should be given with respect to:

- a) relevant experience with municipal government issuers and the public sector;
- b) indication that the firm has a broadly based background and is therefore capable of balancing the City's overall needs for continuity and innovation in capital planning and Debt financing;
- c) experience and demonstrated success as indicated by its experience;
- d) the firm's professional reputation;
- e) professional qualifications and experience of principal employees; and
- f) the estimated costs, but price should not be the sole determining factor.

2) Miscellaneous

a) Written Agreements

- i. Any Financial Professionals engaged by the City shall enter into written agreements including, but not limited to, a description of services provided and fees and expenses to be charged for the engagement.
- ii. The City shall enter into an engagement letter agreement with each lawyer or law firm representing the City in a debt transaction. No engagement letter is required for any lawyer who is an employee of the City or lawyer or law firm which is under a general appointment or contract to serve as counsel to the City. The City does not need an engagement letter with counsel not representing the City, such as underwriters' counsel.
- iii. The City shall require all Financial Professionals engaged in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by both the City and the lender or conduit issuer, if any. This includes "soft" costs or compensations in lieu of direct payments.

b) Conflict of Interest

- i. Financial Professionals involved in a debt transaction hired or compensated by the City shall be required to disclose to the City existing client and business relationships between and among the professionals to a transaction (including but not limited to financial advisors, swap advisors, bond counsel, swap counsel, trustee, paying agent, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include that information reasonably sufficient to allow the City to appreciate the significance of the relationships.
- ii. Financial Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

XI. COMPLIANCE

1) Continuing Annual Disclosure

Normally at the time Debt is delivered, the City will execute a Continuing Disclosure Certificate in which it will covenant for the benefit of holders and beneficial owners of the publically traded Debt to provide certain financial information relating to the City by not later than twelve months after each of the City's fiscal years, (the "Annual Report and provide notice of the occurrence of certain enumerated events. The Annual Report (and audited financial statements, if filed separately) will be filed with the MSRB through the operation of the Electronic Municipal Market Access system ("EMMA") and any State Information Depository established in the State of Tennessee (the "SID"). If the City is unable to provide the Annual Report to the MSRB and any SID by the date required, notice of each failure will be sent to the MSRB and any SID on or before such date. The

notices of certain enumerated events will be filed by the City with the MSRB through EMMA and any SID. The specific nature of the information to be contained in the Annual Report or the notices of significant events is provided in each Continuing Disclosure Certificate. These covenants are made in order to assist underwriters in complying with SEC Rule 15c2-12(b) (the "Rule").

2) Arbitrage Rebate

The City will also maintain a system of record keeping and reporting which complies with the arbitrage rebate compliance requirements of the Internal Revenue Code (the "Code").

3) Records

The City will also maintain records required by the Code including, but not limited to, all records related to the issuance of the debt including detailed receipts and expenditures for a period up to 6 years following the final maturity date of the Debt or as required by the Code.

XII. DEBT POLICY REVIEW

1) General Guidance

The guidelines outlined herein are only intended to provide general direction regarding the future issuance of Debt. The City maintains the right to modify this Debt Policy and may make exceptions to any of its guidelines at any time to the extent that the execution of such Debt achieves the goals of the City as long as such exceptions or changes are consistent with TCA and any rules and regulations promulgated by the State.

This Debt Policy should be reviewed from time to time as circumstances, rules and regulations warrant.

2) Designated Official

The City Manager and Assistant City Manager/CFO are responsible for ensuring substantial compliance with this Debt Policy.

CITY OF CLEVELAND, TENNESSEE
NOTES TO FINANCIAL STATEMENTS

June 30, 2022

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 \$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 2022 rates for the Electric Division and Water Divisions were 3.1% 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 \$257,871, and \$254,264, for Cleveland Utilities Electric Division and Water Division, respectively. The following schedule reconciles this allocation of depreciation expense:

	<u>Reconciliation</u>
Depreciation and amortization per statement of revenues, expenses and changes in net position	\$ 12,174,865
Depreciation charged to clearing account	<u>512,135</u>
Depreciation and amortization per statement of cash flows	<u>\$ 12,687,000</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 assets 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 assets 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 (2022 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. Leases

Leases include copier and computer equipment for periods of up to five years. The discount rate is based on current borrowing rates.

N. Net Position and Fund Equity

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

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

Net investment in capital assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. As of June 30, 2022, outstanding debt proceeds totaled \$20,161,995.

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.

O. 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.

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

O. Budgets and Budgetary Accounting - (Cont.)

2. At a later date, the City Manager makes a formal presentation to the Council for the finalized budget.
3. Prior to July 1, the budget and property tax rate are due for passage by ordinance.
4. The Finance Director is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures may not exceed appropriations at the fund level.
5. Formal legally adopted budgets are employed as a management control device during the year for all funds except for Cleveland Utilities - Electric and Water Divisions. Budgeted amounts reflected in the accompanying final budget and actual comparison are as originally adopted and amended by the City Council.
6. All appropriations which are not expended lapse at year end.
7. During the year, supplementary appropriations were necessary. The effect of the amendments were to increase budgeted revenues by \$18,106,599, increase budgeted expenditures by \$47,073,009, and increase budgeted expenses by \$1,085,209. 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.

P. Subsequent Events

Management has evaluated events and transactions that occurred between June 30, 2022, and January 20, 2023, 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 FY2024 BUDGET

December 12	City Council holds Strategic Planning Session.
February 6	Assistant City Manager/CFO releases budget preparation memo to Departmental Budget Officers.
February 28	All budget requests and revisions to city-wide goals and objectives are submitted to the Assistant City Manager/CFO.
March 1-10	Assistant City Manager/CFO completes all revenue projections for current and next fiscal year and work with Department Heads to make necessary budget cuts.
March 13	City Council schedules a Public Hearing on the Budget for the May 8 th City Council Meeting.
Mar 10-April 20	City Manager review each departmental budget and make necessary budget cuts and holds informal discussions with Department Heads and City Council to discuss priorities.
April 20-28	Assistant City Manager/CFO and City Manager finish the Budget and write Budget Message and Budget Ordinance. Finance Team prepares Budget using GFOA criteria.
April 28	Budget distributed to the City Council, Department Heads, and News Media.
May 8	City Council holds Public Hearing concerning the Budget.
May 8	City Council adopts the Budget and Tax Rate Ordinance on First Reading.
May 22	City Council adopts the Budget and Tax Rate Ordinance on Final Reading.



CLEVELAND
TENNESSEE

EST. 1842

FY2024 Annual Budget

Personnel Administration

Federal law, State law, the City Charter and several policy documents approved by the City Council govern Personnel Administration. The City Manager and the Human Resources Director are responsible for Personnel Administration. The City Charter authorizes the City Manager to hire, supervise, and if necessary, terminate any employee of the City except the appointed City Attorney and City Judge. The City Charter further calls for Personnel Rules and Regulations, which the City Council has adopted by resolution, to guide the City Manager in personnel matters. The City Charter also calls for a Position Classification and Pay Plan. The City is required by resolution to conduct a detailed study every 5 years. In October 2020, the City contracted with Management Advisory Group, Intl., to conduct a pay study. The pay study was approved by the City Council on September 27, 2021, and implemented to July 1, 2021.

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 other policies and 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. Effective January 1, 2021, direct deposit was made mandatory for all employees, with the implementation of new software systems.

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 Blue Shield of Tennessee. Blue Cross Blue Shield of Tennessee currently remains the administrator of the health insurance plan, while the dental and vision plans are administered by Delta.

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.

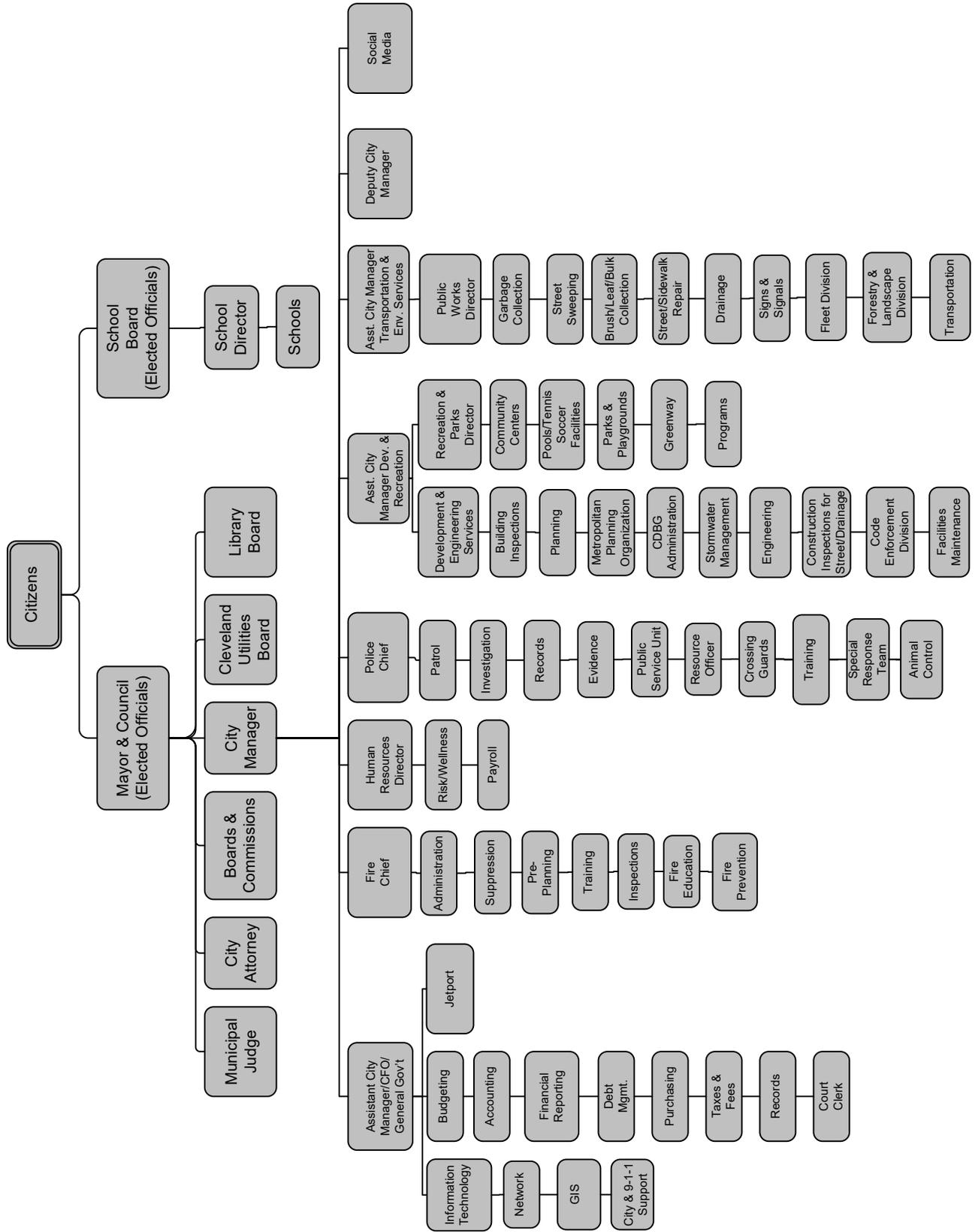
The City participates in the Tennessee Consolidated Retirement System (TCRS), the state system that is open to local government employees also. When the State institutes a benefit enhancement, local governments can choose whether to offer that as an option.

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 FY2024 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 FY2024 is 20.68%

More detailed information on personnel administration is given following this summary. First, the Organizational Chart of the City is given. More detailed departmental or division organizational charts can be found within the fund that finances that department or division. Next, a summary chart and graph along with a List of Authorized Personnel Positions by Department is provided with a three-year comparison. Then, the Position Classification and Pay Plan matrix is given, showing the pay band for each position and what pay rates are assigned to that pay band. 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 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 oversees 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 and various Boards and Commissions.

In March 2023, the City Council approved Cleveland Utilities to become its own Authority and increased the Cleveland Utilities Board (CUB) by two members. The seven-member CUB appoints a General Manager, who oversees the daily operations of Cleveland Utilities' three divisions: the electric system, water and wastewater system and broadband.

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 oversees the daily operations of the library.

The City Council also appoints the City Manager, who oversees all other City operations. The Assistant City Manager assists 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

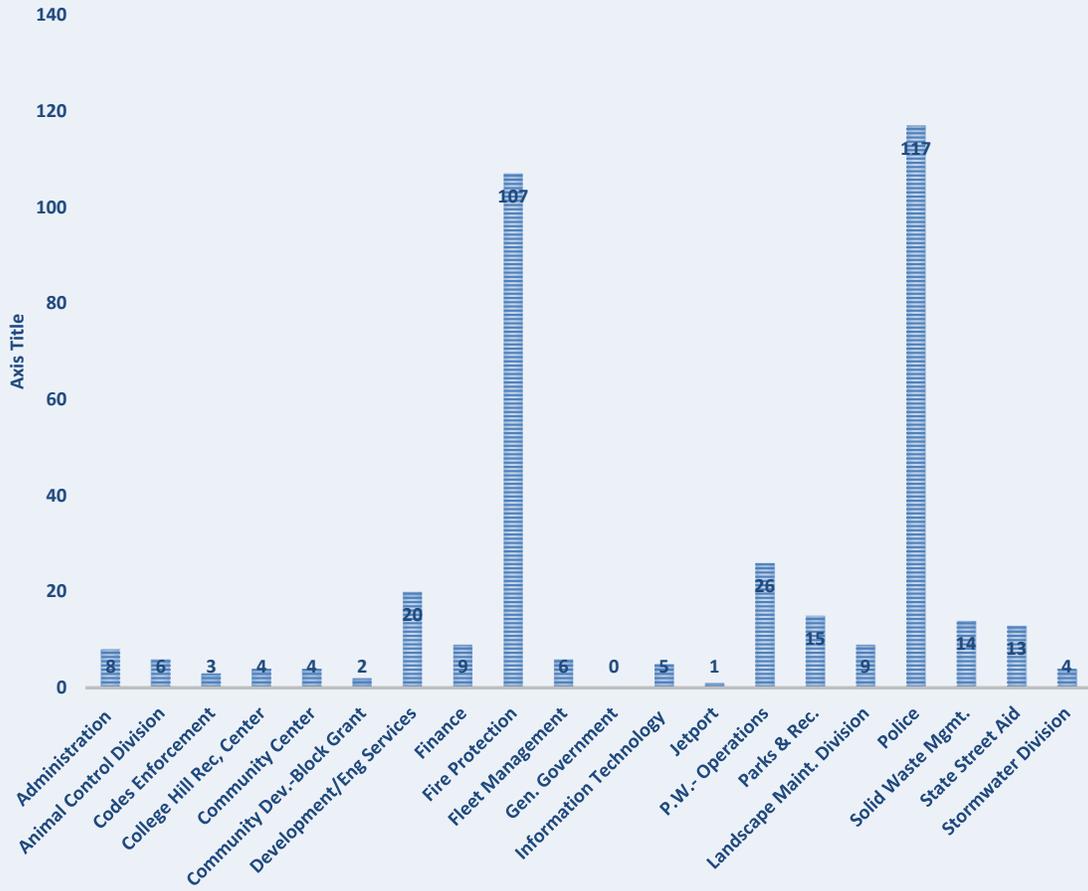
The City opened a new airport facility in 2013, the Cleveland Regional Jetport. The Cleveland Municipal Airport Authority hired an Airport Manager who works for the City Manager and in conjunction with the Cleveland Municipal Airport Authority and the airport Fixed Base Operator (FBO) to ensure the airport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

A more detailed Organization Chart for each department is contained within the fund, which finances the department or division of a department.

STAFF COMPARISON BY DEPARTMENT 2024

Departments/Divisions	2021/22 Adopted	2022/23 Adopted	2023/24 Requested
Administration	6	7	8
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	19	20	20
Finance	9	9	9
Fire Protection	107	107	107
Fleet Management	6	6	6
Gen. Government	1	0	0
Information Technology	5	5	5
Jetport	1	1	1
P.W.- Operations	25	24	26
Parks & Rec.	11	13	15
Landscape Maint. Division	9	9	9
Police	113	117	117
Solid Waste Mgmt.	13	13	14
State Street Aid	11	11	13
Stormwater Division	3	4	4
Total FTE's	358	365	373

CITY OF CLEVELAND FY2024 STAFFING BY DEPARTMENT



Authorized Employees By Fund, Department and Position Classification							
Position Classification by Fund and Department	Position Grade	FY2022 ORIGINAL BUDGET		FY2023 PROJECTED BUDGET		FY2024 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
General Fund:							
GENERAL GOVERNMENT AND LEGISLATIVE		1	0	0	1	0	1
Administrative Coordinator	111	1	0	0	1	0	1
ADMINISTRATION DEPARTMENT		6	0.5	7	0.5	8	0.5
City Manager	134	1	0	1	0	1	0
Deputy City Manager	129	0	0	1	0	1	0
Human Resources Director/Risk Manager	124	1	0	1	0	1	0
Asst. HR Director/Risk Manager	122	1	0	1	0	1	0
Asst. to the City Manager/Administration	120	1	0	1	0	1	0
Asst. to the City Manager/PIO &Downtown Coord.	120	1	0	1	0	1	0
Payroll/Insurance Specialist	114	1	0	1	0	1	0
HR Associate	111	0	0	0	0	1	0
Intern	N/A	0	0.5	0	0.5	0	0.5
FINANCE DEPARTMENT		9	0.58	9	0.58	9	0.58
Assistant City Manager/CFO/General Government	125	1	0	1	0	1	0
Finance Director	122	0	0	0	0	0	0
Assistant Finance Director	120	0	0	0	0	0	0
Accounting Manager	118	0	0	0	0	1	0
Assistant City Clerk	118	1	0	1	0	1	0
Sr. Accountant	117	1	0	1	0	0	0
Accountant	114	1	0	1	0	1	0
Budget & Purchasing Coordinator	114	1	0	1	0	1	0
Business Tax Associate	111	1	0	1	0	1	0
Accounts Payable Technician	109	1	0	1	0	1	0
Customer Service Representative	105	0	0	0	0	2	0
Accounting Assistant	105	2	0	2	0	0	0
PT Janitorial	N/A	0	0.38	0	0.38	0	0.38
Part-time, by FTE	N/A	0	0.2	0	0.2	0	0.2
CODES ENFORCEMENT DIVISION		3	0	3	0	3	0
Planner II/Codes Inspector Supervisor	113	1	0	1	0	1	0
Codes Inspector	109	2	0	2	0	2	0
IT DEPARTMENT		5	0	5	0	5	0
IT Director	124	1	0	1	0	1	0
Assistant IT Director	122	0	0	1	0	1	0
GIS Administrator	118	1	0	0	0	0	0
911 IT Administrator*	118	1	0	1	0	1	0
Network Administrator II	118	0	0	0	0	1	0
Network Administrator I/Operations Coordinator	114	1	1	1	0	0	0
IT Technician	111	1	0	1	0	1	0
<i>*911 funded position</i>							
FIRE DEPARTMENT		107	0	107	0	107	0
Fire Chief	127	1	0	1	0	1	0
Deputy Fire Chief	122	1	0	1	0	1	0
Deputy Fire Chief/Fire Marshal	122	1	0	1	0	0	0
Fire Marshal	205	0	0	0	0	1	0
Battalion Commander	205	3	0	3	0	3	0
Captain	204	6	0	6	0	6	0
Training Captain	204	1	0	1	0	1	0
Lieutenant	203	18	0	18	0	18	0
Fire Inspector	203	3	0	3	0	3	0
Driver/Engineer	202	24	0	24	0	24	0
Administrative Coordinator	111	1	0	1	0	1	0
Firefighter	201	48	0	48	0	48	0

Authorized Employees By Fund, Department and Position Classification

Position Classification by Fund and Department	Position Grade	FY2022 ORIGINAL BUDGET		FY2023 PROJECTED BUDGET		FY2024 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
DEVELOPMENT & ENGINEERING SERVICES		19	0.38	20	0.38	20	0.38
Asst. City Mgr. - Development & Recreation	125	1	0	1	0	1	0
City Engineer-PE	124	1	0	1	0	1	0
Director - Planning & Comm. Development	122	1	0	1	0	1	0
Director - Buildings, Facilities & Project Mgmt.	122	1	0	1	0	1	0
Director - Transportation	122	1	0	1	0	0	0
Transportation Engineer	122	1	0	1	0	0	0
Engineer II	118	2	0	2	0	2	0
Deputy Building Official	117	0	0	0	0	0	0
Senior Planner	117	0	0	0	0	0	0
Transportation Planner	117	1	0	1	0	1	0
Building Inspector III/Site Plan Examiner	117	0	0	1	0	1	0
Building Inspector II	114	0	0	1	0	1	0
Planner II	113	0	0	0	0	0	0
Engineer I	113	0	0	0	0	0	0
Building Inspector I	113	0	0	1	0	1	0
Facility Services Coordinator	111	0	0	0	0	1	0
Project Manager	111	0	0	0	0	0	0
Planner I	111	0	0	1	0	1	0
Building Inspector	111	3	0	0	0	0	0
Construction Inspector	111	1	0	1	0	1	0
Site Plan Coordinator	111	1	0	1	0	1	0
Administrative Coordinator	111	1	0	1	0	1	0
Building Division Technician	109	1	0	1	0	1	0
MPO Billing Coordinator	105	1	0	1	0	1	0
Administrative Assistant	105	1	0	1	0	1	0
Public Service Worker/Maintenance	105	1	0	1	0	2	0
Part-time Janitorial, by FTE	N/A	0	0.38	0	0.38	0	0.38
POLICE DEPARTMENT		113	3.1	117	3.1	117	3.1
Police Chief	127	1	0	1	0	1	0
Assistant Police Chief	122	1	0	1	0	1	0
Captain	305	2	0	2	0	2	0
Lieutenant	304	9	0	9	0	10	0
Administrative Services Director	118	0	0	1	0	1	0
Sergeant	303	9	0	9	0	8	0
Detective	303	11	0	12	0	12	0
Corporal/Crime Scene Investigator	302	0	0	0	0	1	0
Corporal	302	0	0	0	0	8	0
Support Services Manager	114	1	0	1	0	1	0
Master Police Officer	301+1	8	0	7	0	6	0
Crime Scene Technician	301+1	1	0	1	0	0	0
Police Officer/CST	301+1	1	0	1	0	1	0
Police Officer/K-9 (SRO)	301+1	3	0	3	0	3	0
Police Officer/Bomb Tech/SRT(1 SRO)	301+1	15	0	15	0	15	0
Community Police Officers	301+1	1	0	1	0	1	0
Housing Officer/K-9*	301+1	1	0	1	0	1	0
Administrative Coordinator	111	1	0	1	0	1	0
Police Officer (8 SRO)	301	38	0	41	0	35	0
Support Services Supervisor	109	1	0	1	0	1	0
Senior Records Clerk	107	1	0	1	0	1	0
Evidence Technician	105	1	0	1	0	1	0
Evidence/Records Assistant	105	0	0	0	0	1	0
Secretary	105	1	0	1	0	0	0
Administrative Assistant	105	1	0	1	0	1	0
Support Services Tech	105	1	0	1	0	1	0
Records Clerk	105	3	0	4	0	3	0
Receptionist	N/A	1	0	0	0	0	0
PT Court Liaison by FTE	N/A	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

*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	FY2022 ORIGINAL BUDGET		FY2023 PROJECTED BUDGET		FY2024 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
PUBLIC WORKS-OPERATIONS		25	0.5	24	0.5	26	0.5
Asst. City Mgr. - Transportation & Env. Services	125	1	0	1	0	1	0
Director - Public Works	122	0	0	0	0	0	0
Director - Transportation & Traffic	122	0	0	0	0	1	0
Traffic Engineer II	120	0	0	0	0	1	0
Traffic Signal Manager	120	0	0	0	0	0	0
General Supervisor	114	1	0	1	0	1	0
Construction Inspector/Safety Coordinator	114	1	0	1	0	1	0
Support Services Manager	114	1	0	1	0	1	0
Traffic Engineer I	113	0	0	0	0	0	0
Crew Leader	113	2	0	2	0	2	0
Building Maint. Supervisor	111	1	0	0	0	0	0
Sign & Marking Supervisor	111	1	0	1	0	1	0
Equipment Operator III	111	3	0	3	0	3	0
Brick Mason	109	1	0	1	0	1	0
Equipment Operator II	109	0	0	0	0	0	0
Equipment Operator I	107	5	0	5	0	5	0
Customer Service Representative	105	1	0	1	0	1	0
Sign Technician	105	1	0	1	0	1	0
Public Service Worker	105	6	0	6	0	6	0
P.T. Janitorial	N/A	0	0.5	0	0.5	0	0.5
FLEET MANAGEMENT DIVISION:		6	0	6	0	6	0
Director - Fleet	117	1	0	1	0	0	0
Fleet General Supervisor	114	0	0	0	0	1	0
Auto Maintenance Supervisor	113	1	0	1	0	0	0
Mechanic III	111	3	0	3	0	3	0
Fleet Services Coordinator	109	0	0	0	0	1	0
Fleet Inventory Specialist	109	1	0	1	0	1	0
<i>*Moved to General Fund in FY 2018</i>							
CLEVELAND REGIONAL JETPORT		1	0.2	1	0.2	1	0.2
Airport Manager	122	1	0	1	0	1	0
Grounds Maintenance	N/A	0	0.2	0	0.2	0	0
ANIMAL CONTROL DIVISION		6	0	6	0	6	0
Director - Animal Control	117	1	0	1	0	1	0
Senior Animal Control Officer	109	2	0	2	0	2	0
Animal Control Officer	107	2	0	2	0	2	0
Volunteer Coordinator/Clerk	107	1	0	1	0	1	0
COLLEGE HILL RECREATION CENTER		4	1.75	4	0.75	4	0.75
Recreation Center Supervisor	113	1	0	1	0	1	0
Recreation Coordinator	105	1	0	1	0	1	0
Recreation Assistant	105	1	0	1	0	2	0
Public Service Worker	105	1	0	1	0	0	0
P.T. Janitorial	N/A	0	0.55	0	0	0	0
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75
PARKS & RECREATION DEPT.		11	0.61	13	0.61	15	0.61
Director - Parks & Recreation	124	1	0	1	0	1	0
Assistant Director of Parks & Rec.	122	1	0	0	0	0	0
Parks Operations Manager	117	0	0	0	0	1	0
General Supervisor (Parks Operations)	114	0	0	1	0	0	0
Gen. Supervisor/Playground Inspector	114	1	0	0	0	0	0
Recreation Program Manager	113	0	0	1	0	1	0
Parks Facilities Maintenance Coordinator	111	0	0	1	0	1	0
Administrative Coordinator	111	1	0	1	0	1	0
Grounds Specialist	107	1	0	1	0	1	0
Recreation Program Supervisor	107	0	0	0	0	0	0
Equipment Operator I	107	3	0	4	0	4	0
Recreation Aquatics Coordinator	105	0	0	1	0	1	0
Recreation Coordinator	105	0	0	0	0	0	0
Public Service Worker	105	2	0	2	0	4	0
Seasonal, by FTE	N/A	0	0.61	0	0.61	0	0.61
		88					

Authorized Employees By Fund, Department and Position Classification							
Position Classification by Fund and Department	Position Grade	FY2022 ORIGINAL BUDGET		FY2023 PROJECTED BUDGET		FY2024 PROJECTED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
CLEVELAND COMMUNITY CENTER		4	1.75	4	0.75	4	0.75
Recreation Center Supervisor	113	1	0	1	0	1	0
Recreation Coordinator	105	1	0	1	0	1	0
Recreation Assistant	105	1	0	1	0	2	0
Public Service Worker	105	1	0	1	0	0	0
Seasonal, by FTE	N/A	0	1.75	0	0.75	0	0.75
LANDSCAPING MAINTENANCE DIVISION		9	0	9	0	9	0
Director - Forestry & Landscaping	122	1	0	1	0	1	0
Forestry Inspector	113	1	0	1	0	1	0
Crew Leader	113	1	0	1	0	1	0
Tree Trimmer II	109	1	0	1	0	1	0
Equipment Operator II	109	1	0	1	0	1	0
Tree Trimmer I	107	1	0	1	0	1	0
Equipment Operator I	107	3	0	3	0	3	0
TINSLEY PARK		0	9.11	0	9.11	0	9.11
Aquatic Director	N/A	0	0.26	0	0.26	0	0.26
Manager-Concession	N/A	0	0.51	0	0.51	0	0.51
Concession Helper	N/A	0	0.51	0	0.51	0	0.51
Custodian	N/A	0	0	0	0	0	0
Laborer	N/A	0	0	0	0	0	0
Park Gatekeeper	N/A	0	0	0	0	0	0
Pool Manager	N/A	0	0.69	0	0.69	0	0.69
Assistant Pool Manager	N/A	0	1.61	0	1.61	0	1.61
Pool Gatekeeper	N/A	0	0.92	0	0.92	0	0.92
Lifeguard	N/A	0	4.61	0	4.61	0	4.61
Other Funds:							
SOLID WASTE MANAGEMENT FUND:		13	0	13	0	14	0
Crew Leader	113	1	0	1	0	1	0
Equipment Operator III	111	6	0	6	0	7	0
Equipment Operator II	109	1	0	1	0	1	0
Equipment Operator I	107	2	0	2	0	2	0
Accounting Technician	105	1	0	1	0	1	0
Public Service Worker	105	2	0	2	0	2	0
STATE STREET AID FUND:		11	0	11	0	13	0
Assistant Public Works Director	120	1	0	1	0	1	0
Crew Leader	113	1	0	1	0	1	0
Equipment Operator III	111	3	0	3	0	4	0
Brick Mason	109	1	0	1	0	1	0
Equipment Operator II	109	2	0	2	0	2	0
Equipment Operator I	107	1	0	1	0	1	0
Public Service Worker	105	2	0	2	0	3	0
COMMUNITY DEV. BLOCK GRANT:		2	0	2	0	2	0.5
Redevelopment Coordinator	118	1	0	1	0	1	0
Codes Enforcement Inspector	109	1	0	1	0	1	0
Redevelopment Assistant	N/A	0	0	0	0	0	0.5
STORMWATER MANAGEMENT FUND:		3	0	4	1	4	1
Stormwater Engineer II - PE	118	1	0	1	0	1	0
Stormwater Engineer I - PE	113	0	0	1	0	1	0
Stormwater Coordinator	114	1	0	1	0	1	0
Stormwater Technician	111	1	0	1	0	1	0
Stormwater Intern	N/A	0	1	0	1	0	1
TOTALS		358	18.48	365	18.48	373	18.98

**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 FIRE MARSHAL	\$ 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>
105	ADMINISTRATIVE ASSISTANT	\$ 31,581.00	\$ 47,325.00
	ASSISTANT RECREATION CENTER SUPERVISOR		
	CUSTOMER SERVICE REPRESENTATIVE		
	EVIDENCE /RECORDS ASSISTANT		
	EVIDENCE TECHNICIAN		
	MPO COORDINATOR		
	PUBLIC SERVICE WORKER		
	RECORDS CLERK		
	RECORDS CLERK		
	RECREATION AQUATICS COORDINATOR		
	RECREATION ASSISTANT		
	RECREATION COORDINATOR		
	SIGN TECHNICIAN		
	SUPPORT SERVICES TECHNICIAN		
107	ANIMAL CONTROL OFFICER	\$ 34,818.00	\$ 52,175.00
	ANIMAL CONTROL VOLUNTEER COORDINATOR/CLERK		
	EQUIPMENT OPERATOR I		
	GROUNDS SPECIALIST		
	RECREATION PROGRAMS SUPERVISOR		
	SENIOR RECORDS CLERK		
	TREE TRIMMER I		

**JOB TITLES
BY PAY LEVEL**

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

**JOB TITLES
BY PAY LEVEL**

113	BUILDING INSPECTOR I				
	CREW LEADER				
	ENGINEER I				
	FLEET MAINTENANCE SUPERVISOR				
	FORESTRY INSPECTOR				
	PLANNER II/CODES INSPECTOR SUPERVISOR				
	RECREATION CENTER SUPERVISOR				
	RECREATION PROGRAM MANAGER				
	STORMWATER ENGINEER I-PE				
	TRAFFIC ENGINEER I				
			\$	46,560.00	\$
					69,920.00
114	ACCOUNTANT				
	AUTO MECHANIC SUPERVISOR				
	BUILDING INSPECTOR II				
	CONSTRUCTION INSPECTOR/SAFETY COORDINATOR				
	FLEET GENERAL SUPERVISOR				
	GENERAL SUPERVISOR				
	NETWORK ADMINISTRATOR I/OPERATIONS COORDINATOR				
	PAYROLL/INSURANCE SPECIALIST				
	PURCHASING/BUDGET COORDINATOR				
	STORMWATER COORDINATOR				
	SUPPORT SERVICES MANAGER				
			\$	48,993.00	\$
					73,416.00

**JOB TITLES
BY PAY LEVEL**

117	ANIMAL CONTROL DIRECTOR BUILDING INSPECTOR III/SITE PLAN EXAMINER DEPUTY BUILDING OFFICIAL PARKS OPERATIONS MANAGER SENIOR PLANNER TRANSPORTATION PLANNER	\$	56,715.00	\$	84,988.00
118	911 NETWORK ADMINISTRATOR ACCOUNTING MANAGER ASSISTANT CITY CLERK ENGINEER II GIS ADMINISTRATOR NETWORK ADMINISTRATOR II POLICE ADMINISTRATIVE SERVICES DIRECTOR REDEVELOPMENT COORDINATOR STORMWATER ENGINEER II - P.E.	\$	59,551.00	\$	89,237.00
120	ASSISTANT DIRECTOR - FINANCE ASSISTANT DIRECTOR - PUBLIC WORKS ASSISTANT TO CITY MANAGER/ADMINISTRATION ASSISTANT TO CITY MANAGER/PIO & DOWNTOWN COORDINATOR TRAFFIC ENGINEER II TRAFFIC SIGNAL MANAGER	\$	65,655.00	\$	98,384.00

**JOB TITLES
BY PAY LEVEL**

122	AIRPORT MANAGER	\$	72,385.00	\$	108,469.00
	ASSISTANT DIRECTOR - HUMAN RESOURCES/RISK MANAGEMENT				
	ASSISTANT DIRECTOR - IT				
	ASSISTANT POLICE CHIEF				
	DEPUTY FIRE CHIEF				
	DIRECTOR - FORESTRY/LANDSCAPING				
	DIRECTOR - PLANNING & COMMUNITY DEVELOPMENT				
	DIRECTOR - PUBLIC WORKS				
	DIRECTOR - TRANSPORTATION & TRAFFIC MANAGEMENT				
	DIRECTOR-BUILDINGS, FACILITIES & PROJECT MANAGEMENT				
	TRANSPORTATION ENGINEER - P.E.				
124	CITY ENGINEER - P.E.	\$	79,804.00	\$	119,587.00
	DIRECTOR - HUMAN RESOURCES/RISK MANAGEMENT				
	DIRECTOR - INFORMATION & TECHNOLOGY				
	DIRECTOR - PARKS & RECREATION				

**JOB TITLES
BY PAY LEVEL**

125	ASSISTANT CITY MANAGER - CFO/GENERAL GOVERNMENT ASSISTANT CITY MANAGER - DEVELOPMENT & REC. SERVICES ASSISTANT CITY MANAGER - TRANSPORTATION & ENV. SERVICES	\$	83,794.00	\$	125,566.00
127	FIRE CHIEF POLICE CHIEF	\$	92,383.00	\$	138,437.00
129	DEPUTY CITY MANAGER	\$	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 pay advices 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. Emergency responder employees are eligible for half-price membership discounts.

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 \$150 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 goal of the City of Cleveland is to give employees with a good evaluation a

3.5% pay increase each year (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 annuities 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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	517
Inactive employees entitled to but not yet receiving benefits	400
Active employees	760
	<u>1,677</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, 2022, employer contributions were 7,557,627, 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, 2021, 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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 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	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, 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 2.25 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	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	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 6.75 percent based on a blending of the factors described above.

Discount rate. The discount rate used to measure the total pension liability was 6.75 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

THE TCRS PENSION PLAN - (Cont.)

position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 6/30/20	\$ 172,394,186	\$ 153,889,198	\$ 18,504,988
Changes for the year:			
Service cost	\$ 3,067,349	\$ 0	\$ 3,067,349
Interest	12,455,312	0	12,455,312
Difference between expected and actual experience	(973,078)	0	(973,078)
Changes in assumptions	12,101,192	0	12,101,192
Contributions - employer	0	7,074,310	(7,074,310)
Net investment income	0	39,657,269	(39,657,269)
Benefit payments	(7,328,245)	(7,328,245)	0
Administrative expenses	0	(66,700)	66,700
Net changes	<u>\$ 19,322,530</u>	<u>\$ 39,336,634</u>	<u>\$ (20,014,104)</u>
Balance at 6/30/21	<u>\$ 191,716,716</u>	<u>\$ 193,225,832</u>	<u>\$ (1,509,116)</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 6.75 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 (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Cleveland City's net pension liability	\$ 25,112,624	\$ (1,509,116)	\$ (23,607,119)

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

Pension expense. For the year ended June 30, 2022, Cleveland City recognized negative pension expense of \$1,679,486.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2022, 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	\$ 1,487,802	\$ 810,898
Net difference between projected and actual earnings on pension plan investments	0	21,165,845
Change in assumptions	10,690,392	0
Contributions subsequent to the measurement date of June 30, 2021	<u>7,557,627</u>	<u>0</u>
Total	<u>\$ 19,735,821</u>	<u>\$ 21,976,743</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2021," 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:

2023	\$ (2,091,709)
2024	(2,852,971)
2025	(2,927,455)
2026	(3,781,104)
2027	1,854,685
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, 2022, 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, 2021, 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	9
	<u>89</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, 2021, 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, 2021, 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.

CLEVELAND UTILITIES - CSA PENSION PLAN - (Cont.)

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 10/01/20	\$ 35,815,783	\$ 29,259,959	\$ 6,555,824
Changes for the year:			
Service cost	\$ 66,376	\$ 0	\$ 66,376
Interest	2,416,904	0	2,416,904
Difference between expected and actual experience	(288,243)	0	(288,243)
Assumption Changes	57,079	0	57,079
Contributions - employer	0	2,002,365	(2,002,365)
Net Investment income	0	5,315,190	(5,315,190)
Benefit payments	(2,709,933)	(2,709,933)	0
Other charges	0	(2,702)	2,702
Net changes	<u>\$ (457,817)</u>	<u>\$ 4,604,920</u>	<u>\$ (5,062,737)</u>
Balance at 10/01/21	<u>\$ 35,357,966</u>	<u>\$ 33,864,879</u>	<u>\$ 1,493,087</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	\$ 4,767,485	\$ 1,493,807	\$ (1,326,104)

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

Pension expense. For the year ended June 30, 2022, Cleveland Utilities recognized pension expense of \$282,780.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2022, 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	\$ 293,589	\$ 230,594
Changes of assumption	716,300	0
Net difference between projected and actual earnings on pension plan investments	0	2,489,411
Contributions subsequent to the measurement date of October 1, 2021	<u>1,572,692</u>	<u>0</u>
Total	<u>\$ 2,582,581</u>	<u>\$ 2,720,005</u>

The amount shown above for "Contributions subsequent to the measurement date of October 1, 2021," will be recognized as a reduction to net pension liability in the following measurement period.

CLEVELAND UTILITIES - CSA PENSION PLAN - (Cont.)

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

Year ended June 30:	
2023	\$ (162,434)
2024	(330,052)
2025	(513,015)
2026	(704,615)
2027	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, 2022, 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, 2022 to the Teacher Legacy Pension Plan were \$2,192,564, which is 10.30 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, 2022, The Cleveland City Schools reported an asset of \$27,522,167, for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, Cleveland City Schools' proportion was 0.638086 percent. The proportion measured as of June 30, 2020, was 0.643551 percent.

Pension expense. For the year ended June 30, 2022, Cleveland City Schools recognized pension expense of (\$4,237,819).

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2022, 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	\$ 92,489	\$ 2,295,438
Change in assumptions	7,353,463	0
Net difference between projected and actual earnings on pension plan investments	0	21,948,314
Changes in proportion of Net Pension Liability (Asset)	43,090	11,009
Contributions subsequent to the measurement date of June 30, 2021	<u>2,192,564</u>	<u>0</u>
Total	<u>\$ 9,681,606</u>	<u>\$ 24,254,761</u>

Cleveland City Schools employer contributions of \$2,192,564, 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, 2023. 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:	
2023	\$ (3,971,018)
2024	(3,779,279)
2025	(3,092,205)
2026	(5,923,218)
2027	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, 2021, 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	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified assumptions.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, 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 by the target asset allocation percentage and by adding expected inflation of 2.25 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	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	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 6.75 percent based on a blending of the three factors described above.

Discount rate. The discount rate used to measure the total pension liability was 6.75 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

TEACHERS LEGACY PENSION PLAN OF TCRS - (Cont.)

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 6.75 percent, as well as what Cleveland City Schools' proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Cleveland City Schools' proportionate share of the net pension liability (asset)	\$ (4,898,020)	\$ (27,522,167)	\$ (46,349,971)

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, 2022, 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

TEACHERS RETIREMENT PLAN OF TCRS - (Cont.)

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

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except for in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required contributions are not remitted. Employer contributions for the year ended June 30, 2022 to the Teacher Retirement Plan were \$163,929, which is 2.05 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, 2022, The Cleveland City Schools reported an asset of \$502,776, for its proportionate share of net pension asset. The net pension liability was measured as of June 30, 2021, 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, 2021, Cleveland City Schools' proportion was 0.464153 percent. The proportion measured as of June 30, 2020 was 0.430495 percent.

Pension expense. For the year ended June 30, 2022, Cleveland City Schools recognized pension expense of \$58,717.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2022, 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	\$ 8,747	\$ 91,998
Net difference between projected and actual earnings on pension plan investments	0	289,412
Change in assumptions	181,347	0
Changes in proportion of net pension liability (Asset)	2,106	28,285
Contributions subsequent to the measurement date of June 30, 2021	<u>163,929</u>	<u>0</u>
Total	<u>\$ 356,129</u>	<u>\$ 409,695</u>

Cleveland City Schools employer contributions of \$163,929, 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

TEACHERS RETIREMENT PLAN OF TCRS - (Cont.)

Year ended June 30:	
2023	\$ (65,909)
2024	(64,324)
2025	(63,873)
2026	(71,156)
2027	6,037
Thereafter	41,729

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

Actuarial assumptions. The total pension liability as of the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 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	6.75 percent, net of pension plan investment expenses,
Cost-of-living adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified assumptions.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates by the target asset allocation percentage and by adding expected inflation of 2.25 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	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	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 6.75 percent based on a blending of the three factors described above.

TEACHERS RETIREMENT PLAN OF TCRS - (Cont.)

Discount rate. The discount rate used to measure the total pension liability was 6.75 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 6.75 percent, as well as what Cleveland City Schools' proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Cleveland City Schools' proportionate share of the net pension liability (asset)	\$ 172,841	\$ (502,776)	\$ (1,001,069)

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, 2022, 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 \$400,523, for the year ended June 30, 2022. The System recognized pension expense under the defined contribution plan of \$320,932, for the year ended June 30, 2022. 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	\$ 1,882,628	\$ 3,428,927
Net difference between projected and actual earnings on pension plan investments	0	45,892,982
Change in assumptions	18,941,502	0
Changes in proportion of net pension liability	45,196	39,294
Contributions subsequent to the measurement date	11,486,812	0
Total	\$ 32,356,138	\$ 49,361,203

Deferred outflows of resources related to 2022 contributions to pension plans subsequent to the measurement date (June 30, 2021 and October 1, 2021) will be recognized as a reduction of the net pension liability for the year ended June 30, 2023.

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:	
2023	\$ (6,291,070)
2024	(7,026,626)
2025	(6,596,548)
2026	(10,480,093)
2027	1,860,722
Thereafter	41,729

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	\$ 27,522,167	\$ 0
Teachers Retirement Plan of TCRS	502,776	0
TCRS Pension Plan	1,509,116	0
CSA Pension Plan	0	1,493,087
	<u>\$ 29,534,059</u>	<u>\$ 1,493,087</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>

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, 2021, plan membership consisted of the following:

Inactive employees currently receiving benefit payments	110
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	320
	<u>430</u>

Actuarial assumptions. The total opeb liability in the June 30, 2021, actuarial valuation was determined using the actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age actuarial cost method
Salary increases	4.00%
Payroll growth	2.50%
Inflation	2.50%
Discount rate	3.54%
Healthcare cost trend rates	6.50% decreasing to an ultimate rate of 4.50% in 2026.
Mortality	RPH-2014 headcount weighted mortality table with projection scale MP-2021

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

Discount rate. The discount rate used to measure the OPEB liability was 3.54 percent. This rate reflects the Bond Buyer's 20 Bond Index.

Changes as of June 30, 2022 . The discount rate used prior was 2.21%. The current discount rate used is 2.54%.

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at June 30, 2021	\$ 47,397,442
Changes for the year:	
Service cost	\$ 1,815,569
Interest	864,964
Changes in Benefit Terms	0
Differences between expected and actual experience	(8,769,070)
Changes in assumptions and other inputs	(9,145,387)
Benefit payments	(763,416)
Net changes	<u>\$ (15,997,340)</u>
Balance at June 30, 2022	<u>\$ 31,400,102</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 (5.00%) decreasing to 4.00%)	Current (6.54%) decreasing to 4.50)	1% Increase (7.50%) decreasing to 5.50%)
\$ 25,709,261	\$ 31,400,102	\$ 39,003,148

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

1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
\$ 37,342,691	\$ 31,400,102	\$ 26,644,361

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, 2022, the plan had opeb expense of \$1,317,942.

Note 17 - POSTEMPLOYMENT BENEFITS - (Cont.)

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, 2022, 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	\$ 10,347,437
Change in assumptions	<u>5,842,545</u>	<u>9,408,686</u>
Total	<u><u>\$ 5,842,545</u></u>	<u><u>\$ 19,756,123</u></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:	
2023	\$ (1,362,591)
2024	(1,362,591)
2025	(1,362,591)
2026	(1,362,591)
2027	(1,362,591)
Thereafter	(7,100,623)

Payable to the opeb Plan. At June 30, 2022, there was no outstanding payable to the plan.

CLEVELAND UTILITIES - POSTEMPLOYMENT BENEFIT PLAN

PLAN DESCRIPTION

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

Years of Service At At Retirement	Percentage of Premium Paid by Participant
<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, 2021, are as follows:

	<u>Medical</u>	<u>Dental</u>
Pre-65 Retiree	\$ 651.72	\$ 24.64
Pre-65 Retiree and Spouse	1,389.51	54.77
Post-65 Retiree	301.00	24.64
Post-65 Retiree and Spouse	602.00	54.77

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, 2021, plan membership consisted of the following:

Inactive plan members	114
Active plan members	205
	<u>319</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, 2022, and the total opeb liability used to calculate net opeb liability was determined by an actuarial valuation as of July 1, 2021.

Actuarial Assumptions. The total Opeb liability was determined by an actuarial valuation as of July 1, 2021. The total Opeb liability in the June 30, 2021 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 MP2021

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 \$712,157, was made during the fiscal year ended June 30, 2022. 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, 2021	\$ 16,165,757	\$ 2,404,432	\$ 13,761,325
Changes for the year:			
Normal	\$ 243,180	\$ 0	\$ 243,180
Interest	1,023,028	0	1,023,028
Difference between expected and actual experience	(1,711,731)	36,484	(1,748,215)
Contributions - employer	0	1,440,742	(1,440,742)
Net Investment income	0	168,310	(168,310)
Changes in assumptions	275,621	0	275,621
Benefit payments	(728,585)	(728,585)	0
Administrative expenses	0	0	0
Net changes	<u>\$ (898,487)</u>	<u>\$ 916,951</u>	<u>\$ (1,815,438)</u>
Balance at June 30, 2022	<u>\$ 15,267,270</u>	<u>\$ 3,321,383</u>	<u>\$ 11,945,887</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%)
<u>\$ 10,009,611</u>	<u>\$ 11,945,887</u>	<u>\$ 14,355,914</u>

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%
<u>\$ 14,070,791</u>	<u>\$ 11,945,887</u>	<u>\$ 10,197,381</u>

Opeb expense. For the year ended June 30, 2022, Cleveland Utilities recognized opeb expense of \$657,666.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2022, Cleveland Utilities reported deferred outflows of resources and deferred inflows of resources related to opeb from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 2,826,860
Net difference between projected and actual earnings on opeb plan investments	17,669	29,993
Change in assumptions	<u>854,807</u>	<u>239,018</u>
Total	<u>\$ 872,476</u>	<u>\$ 3,095,871</u>

CLEVELAND UTILITIES - POSTEMPLOYMENT 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:

2023	\$ (385,348)
2024	(335,031)
2025	(359,309)
2026	(361,832)
2027	(392,415)
Thereafter	(389,460)

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, 2021, 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	23
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	444
	<u>467</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 \$251,027 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, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4 percent.
Healthcare cost trend rates	7.36% for pre-65 in 2021, decreasing annually over a 7 year period to an ultimate rate of 4.50%. 7.32% for post-65 in 2021, decreasing annually over an 8 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 offered.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020 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, 2016 to June 30, 2020. 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 pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teachers Employees projected generationally with MP-2020 from 2010. Post-retirement tables are Headcount-weighted Teacher Below Median Annuitant and adjusted with a 19% load for males and an 18% load from females, projected generationally from 2010 with MP-2020. 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, projected generationally from 2018 with MP-2020.

Discount rate. The discount rate used to measure the total Opeb liability was 2.16 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, 2021	<u>\$ 11,345,570</u>
Changes for the year:	
Service cost	\$ 747,110
Interest	263,056
Changes of benefit terms	0
Differences between expected and actual experience	244,599
Changes in assumptions and other inputs	105,503
Benefit payments	<u>(381,466)</u>
Net changes	<u>\$ 978,802</u>
Balances at June 30, 2022	<u><u>\$ 12,324,372</u></u>

Note 17 - POSTEMPLOYMENT BENEFITS (Cont.)

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

Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 3,159,007
Employer's proportionate share of the collective total opeb liability	\$ 9,165,365
Employer's proportionate share of the collective total opeb liability	74.37%

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 -1.14% from the prior measurement date. The Cleveland City School System recognized \$269,324, 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 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. 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 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Proportionate share of collective opeb liability	\$ 9,885,538	\$ 9,165,365	\$ 8,474,728

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 (6.36%/6.32% decreasing to 3.50%)	Current (7.36%/7.32% decreasing to 4.50%)	1% Increase (8.36%/8.32% decreasing to 5.50%)
Proportionate share of collective total opeb liability	\$ 8,019,885	\$ 9,165,365	\$ 10,522,372

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

Opeb expense. For the fiscal year ended June 30, 2022, the Cleveland City School System recognized opeb expense of \$838,486.

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

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2022, 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	\$ 824,904	\$ 2,065,414
Changes in assumptions	1,059,583	618,745
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	409,949
Employer payments subsequent to the measurement date	251,027	0
Total	\$ 2,135,514	\$ 3,094,108

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:	
2023	\$ (182,076)
2024	(182,076)
2025	(182,076)
2026	(182,076)
2027	(182,076)
Thereafter	(299,241)

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, 2021, 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	119
Inactive employees entitled to but not yet receiving benefit payments	39
Active employees	365
	<u>523</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, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020, 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, 2016, to June 30, 2020. 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 headcount-weighted below median teachers PUB-2010 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2020. Post-retirement tables are adjusted with a 19% load for males and a 18% 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 with mortality improvement projected to all future years using Scale MP-2020.

Discount rate. The discount rate used to measure the total opeb liability was 2.16 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.

Note 17 - POSTEMPLOYMENT BENEFITS (Cont.)

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

Changes in the Collective Total Opeb Liability

	Total Opeb Liability (a)
Balances at June 30, 2020	<u>\$ 1,677,133</u>
Changes for the year:	
Service cost	\$ 38,723
Interest	37,220
Changes of benefit terms	0
Differences between expected and actual experience	(12,039)
Changes in assumptions	(239,064)
Benefit payments	<u>(63,767)</u>
Net changes	<u>\$ (238,927)</u>
Balances at June 30, 2021	<u>\$ 1,438,206</u>
Nonemployer contributing entities proportionate share of the collective total Opeb liability	\$ 1,438,206
Employer's proportionate share of the collective total opeb liability	\$ 0
Employer's proportionate share of the collective total opeb liability	0.00%

The Cleveland City School System has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. The School's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion of 0% did not change from the prior measurement date. The Cleveland City Schools recognized \$61,782, in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for retired employees.

Changes in assumptions. The discount rate was changed from 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. 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, 2022, the Cleveland City School System recognized opeb expense of \$61,782.

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	\$ 824,904	\$ 15,239,711
Net difference between projected and actual earnings on opeb plan investments	17,669	29,993
Change in assumptions	7,756,935	10,266,449
Changes in proportion of net opeb liability	0	409,949
Contributions subsequent to the measurement date	<u>251,027</u>	<u>0</u>
Total	<u>\$ 8,850,535</u>	<u>\$ 25,946,102</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:

2023	\$ (1,930,015)
2024	(1,879,698)
2025	(1,903,976)
2026	(1,906,499)
2027	(1,937,082)
Thereafter	(7,789,324)

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	\$ 31,400,102
Cleveland Utilities Plan	11,945,887
City Schools TGOP Plan	9,165,365
	<u>\$ 52,511,354</u>

Opeb expense related to all plans were as follows:

City Plan	\$ 1,317,942
Cleveland Utilities Plan	657,666
City Schools TGOP Plan	838,486
City Schools TNP Plan	61,782
	<u>\$ 2,875,876</u>

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

City Boards and Commissions

ANIMAL SHELTER ADVISORY BOARD

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

AIRPORT AUTHORITY

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

BEER BOARD

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

BRADLEY/CLEVELAND COMMUNITY SERVICES AGENCY

This board has the following duties:

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

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

BRADLEY COUNTY EQUALIZATION BOARD

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

BUILDING 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.

VACANT PROPERTY REVIEW BOARD

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

BOARD OF ZONING APPEALS

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

General Fund

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

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

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

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

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

General Fund Budget Summary

	FY2022	FY2023	FY2023	FY2024	FY2024	% OF
	ACTUAL	ORIGINAL	AMENDED	REQUESTED	PROPOSED	% OF
	BUDGET	BUDGET	BUDGETED	BUDGET	BUDGET	TOTAL
Revenues and Other						
Financial Resources						
Local Taxes	\$46,824,125	\$45,870,000	\$45,870,000	\$46,315,000	\$46,440,000	76.4%
Licenses and Permits	\$1,634,572	\$1,609,800	\$1,609,800	\$1,753,700	\$1,753,700	2.9%
Intergovernmental Revenues	\$6,944,817	\$5,755,200	\$5,794,100	\$6,096,110	\$6,097,010	10.0%
Charges for Services	\$1,057,372	\$1,085,000	\$1,152,651	\$1,116,500	\$1,116,500	1.8%
Fines and Forfeitures	\$460,023	\$426,500	\$426,500	\$381,500	\$406,500	0.7%
Interest (Investment) Income	\$83,262	\$25,000	\$745,385	\$350,000	\$350,000	0.6%
Miscellaneous Revenues	\$134,761	\$50,500	\$143,243	\$31,200	\$31,200	0.1%
Public Enterprise	\$1,481,386	\$1,247,000	\$1,490,000	\$1,527,500	\$1,500,500	2.5%
Transfer from Other Funds	\$3,359,708	\$2,962,317	\$2,962,317	\$2,962,317	\$3,096,150	5.1%
Total Revenues and Other						
Financial Resources	\$61,980,026	\$59,031,317	\$60,193,996	\$60,533,827	\$60,791,560	100.0%
Expenditures and Other						
Financing Uses						
Legislative and Judicial	\$390,920	\$351,000	\$364,893	\$373,305	\$423,305	0.7%
Administration	\$619,760	\$692,025	\$694,143	\$648,875	\$710,147	1.2%
Finance	\$1,111,484	\$1,417,900	\$1,416,136	\$1,498,596	\$1,530,214	2.5%
Information Technology	\$972,611	\$1,048,012	\$1,044,370	\$1,150,582	\$1,157,933	1.9%
Code Enforcement Division	\$289,316	\$263,800	\$265,003	\$288,500	\$292,934	0.5%
Development and Engineering Services	\$1,634,695	\$1,975,200	\$1,979,947	\$2,139,200	\$2,137,491	3.5%
Police Department	\$12,056,454	\$12,626,040	\$12,647,909	\$12,771,698	\$13,335,340	22.0%
Fire Department	\$10,923,612	\$11,653,040	\$11,677,211	\$12,156,748	\$12,379,065	20.4%
Public Works Department :						
Operations Division	\$2,345,499	\$2,779,325	\$2,706,770	\$2,854,392	\$2,907,845	4.8%
Street Lighting and Signals	\$1,635,631	\$1,915,700	\$1,915,700	\$2,047,700	\$2,047,700	3.4%
Fleet Management	\$666,603	\$718,625	\$720,025	\$720,523	\$721,419	1.2%
Cleveland Regional Jetport	\$1,421,177	\$1,339,360	\$1,571,099	\$1,649,799	\$1,651,578	2.7%
Animal Control	\$556,743	\$616,585	\$623,109	\$637,723	\$645,151	1.1%
Human Resources	\$459,658	\$506,900	\$492,153	\$527,205	\$532,796	0.9%
Forestry and Landscape Division	\$864,001	\$904,300	\$935,402	\$952,078	\$979,383	1.6%
Parks and Recreation :						
Administration and Maintenance	\$1,394,046	\$1,463,875	\$1,475,070	\$1,538,950	\$1,636,820	2.7%
College Hill Recreation Center	\$361,850	\$462,090	\$462,927	\$476,500	\$493,652	0.8%
Cleveland Community Center	\$295,799	\$409,865	\$411,668	\$423,900	\$432,060	0.7%
Tinsley Park	\$270,345	\$330,400	\$329,765	\$364,300	\$364,300	0.6%
Parks and Recreation Leases	\$0	\$0	\$0	\$0	\$0	0.0%
Grants and Other Agency Support	\$1,377,407	\$1,382,900	\$1,382,900	\$1,391,000	\$1,451,500	2.4%
Transfers to Other Funds	\$16,005,835	\$15,767,000	\$15,985,586	\$15,634,175	\$14,768,175	24.4%
Total Expenditures and						
Other Financing Uses	\$55,653,446	\$58,623,942	\$59,101,786	\$60,245,749	\$60,598,808	100.0%
Increase (Decrease) in Fund Balance	\$ 6,326,580	\$ 407,375	\$ 1,092,210	\$ 288,078	\$ 192,752	
Fund Balance at Beginning of FY	\$ 27,489,269	\$ 33,815,849	\$ 33,815,849	\$ 34,908,059	\$ 34,908,059	
Fund Balance at End of FY	\$ 33,815,849	\$ 34,223,224	\$ 34,908,059	\$ 35,196,137	\$ 35,100,811	

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 FY2024 are projected to decrease slightly from FY2023.

For FY2024, property taxes are projected to grow \$525,000 which is an estimated 1.9% increase. The property tax rate will stay the same at \$1.7130. The monthly sanitation fee will increase to \$14.25. In addition, the stormwater user fee for residents inside the city will generate approximately \$1.87 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.

The City has budgeted to use none of the General Fund balance in FY2024 for general operations.

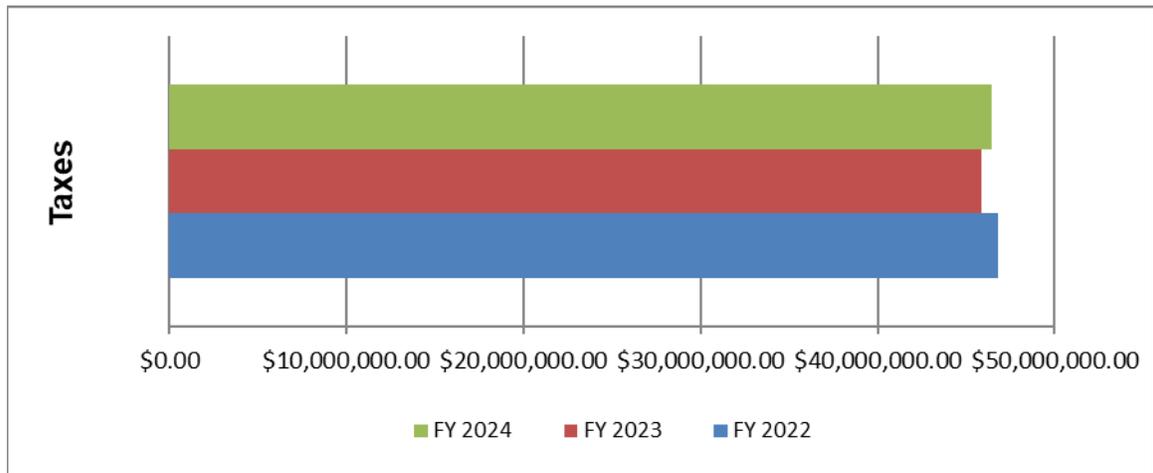
Local Taxes:

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 \$27,950,000 it represents 46% of total General Fund revenues.

The Local Option Sales Tax is projected to increase in FY2024. This is the second largest revenue source in the General Fund at \$13,500,000, representing 22.2% of total General Fund revenues.

Local Taxes represent \$46,440,000 of the \$60,791,560 General Fund revenues, or 76.39%. Combined, the Property Tax and Local Option Sales Tax represent 68.18% of the total General Fund.

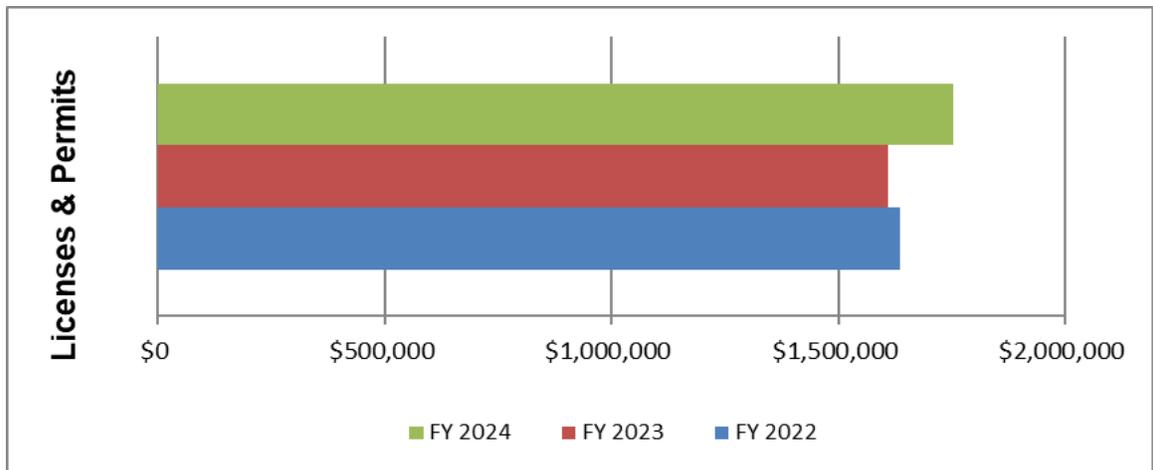
		FY 2022	FY 2023	% (+/-)	FY 2024	% (+/-)
Acct #	Taxes					
31110/11	Property Tax	\$27,215,818	\$27,425,000	0.8%	\$27,950,000	1.9%
31310	Interest & Penalty on Tax	215,814	235,000	8.9%	235,000	0.0%
31510/11	In Lieu of Tax	927,129	1,100,000	18.6%	600,000	-45.5%
31610	Local Sales Tax	14,076,404	13,000,000	-7.6%	13,500,000	3.8%
31710	Wholesale Beer Tax	1,539,027	1,565,000	1.7%	1,585,000	1.3%
31820	Gross Receipts Tax	1,811,165	1,625,000	-10.3%	1,650,000	1.5%
31910/11	Franchise Tax	1,038,768	920,000	-11.4%	920,000	0.0%
	Total Taxes	\$46,824,125	\$45,870,000	-2.0%	\$46,440,000	1.2%



Licenses and Permits:

Licenses and Permits are projected to increase by 8.9% in FY2024. At \$1,753,700 Licenses and Permits represent 2.8% of total General Fund revenues.

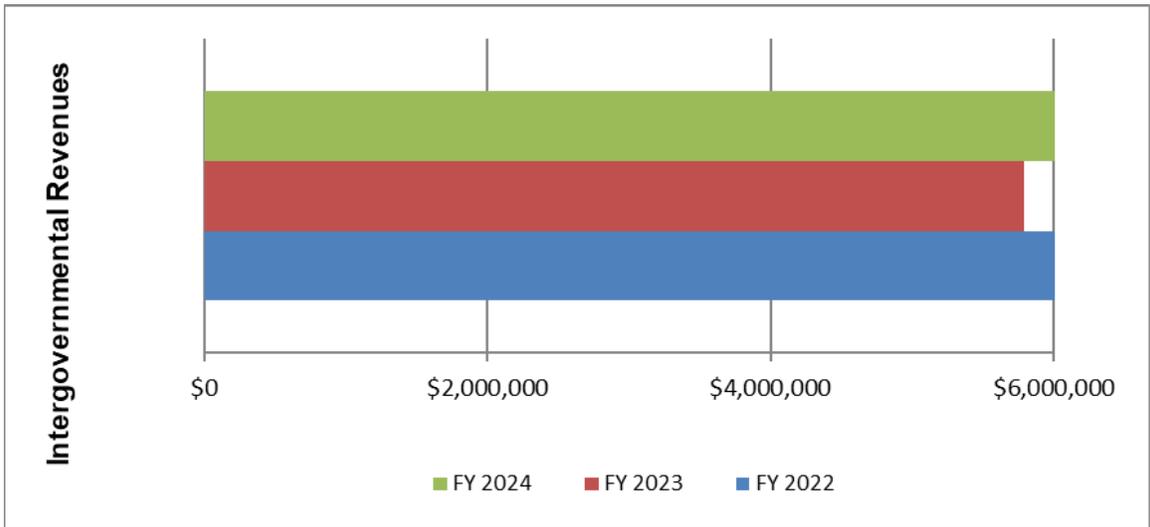
		FY 2022	FY 2023	% (+/-)	FY 2024	% (+/-)
	Licenses & Permits					
32210	Beer Licenses	\$1,167	\$4,000	242.8%	\$4,000	0.0%
32211	Beer Renew al Fee	14,825	15,500	4.6%	15,000	-3.2%
32221	Liquor License Renew al	34,275	25,000	-27.1%	27,000	8.0%
32222	Wine Inspection Fee	618,442	775,000	25.3%	750,000	-3.2%
32610	Building Permits	629,778	425,000	-32.5%	575,000	35.3%
32620	Electrical Permits	97,102	75,000	-22.8%	90,000	20.0%
32622	Electrical Licenses	13,800	19,000	37.7%	18,000	-5.3%
32625	Mechanical Permits	24,906	30,000	20.5%	30,000	0.0%
32626	Mechanical Licenses	4,650	9,600	106.5%	6,000	-37.5%
32630	Plumbing Permits	75,233	60,000	-20.2%	75,000	25.0%
32632	Plumbing Licenses	7,300	10,000	37.0%	7,500	-25.0%
32640	Natural Gas Permits	7,525	6,500	-13.6%	7,500	15.4%
32650	Street Cut Permits	54,956	75,000	36.5%	80,000	6.7%
32660	Rezoning Fee	2,400	0	-100.0%	0	N/A
32661	PUD Rezoning Fee	13,100	5,000	-61.8%	7,500	50.0%
32662	Zoning Appeal Fee	1,050	3,000	185.7%	3,000	0.0%
32663	Zoning Letter Fee	150	1,200	700.0%	1,200	0.0%
32664	Minor Encroachment Fee	0	500	N/A	0	-100.0%
32665	Certificate of Appropriateness	800	1,000	25.0%	1,000	0.0%
32690	Recr. Permits/Maint. Fee	9,165	9,000	-1.8%	9,000	0.0%
32691	Plat Review Fee	5,342	4,500	-15.8%	5,000	11.1%
32692	Plans Review Fee	0	40,000	N/A	25,000	-37.5%
32693	Certificate of Occupancy	16,575	14,000	-15.5%	15,000	7.1%
32699	Miscellaneous Fees	131	0	-100.0%	0	N/A
32991	Wrecker Permit Fees	1,900	1,500	-21.1%	1,500	0.0%
32992	Taxicab Driver Fees	0	500	N/A	500	0.0%
	Total	\$1,634,572	\$1,609,800	-1.5%	\$1,753,700	8.9%



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 \$6,097,010 this revenue source is 10.03% of the total General Fund.

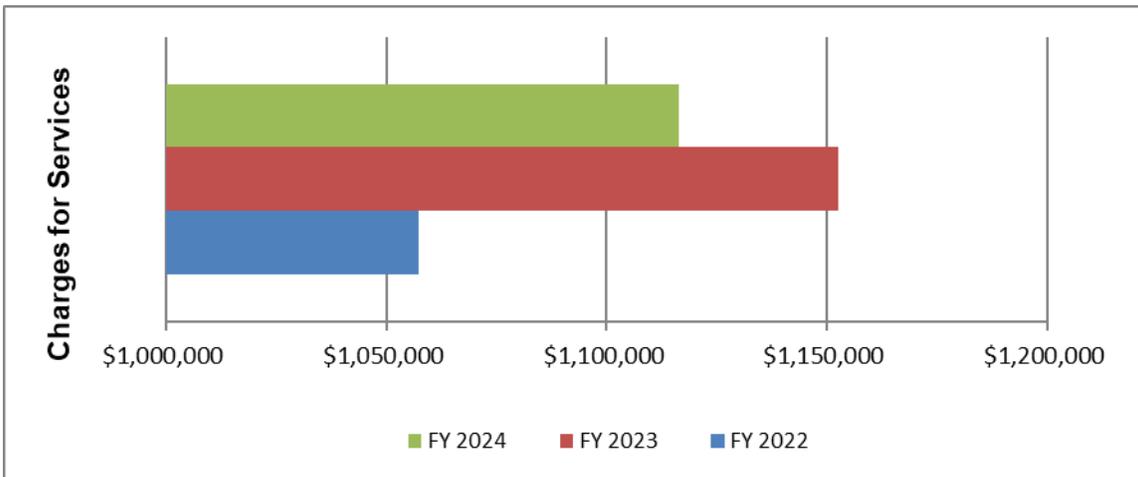
		FY 2022	FY 2023	% (+/-)	FY 2024	% (+/-)
	Intergovernmental					
33200	Federal Grant-Prot. Vests	\$2,936	\$0	-100.0%	\$0	N/A
33208	State - TN Cares Act	0	\$0	N/A	\$0	N/A
33410	Police Training Supp.	75,200	75,200	0.0%	84,000	11.7%
33411	Fire Training Supplement	78,400	82,400	5.1%	85,600	3.9%
33412	State-Highway Safety Grant	45,936	50,000	8.8%	0	-100.0%
33413	State-Child Safety Grant	4,392	0	-100.0%	0	N/A
33510	State Sales Tax	5,407,704	4,350,000	-19.6%	4,600,000	5.7%
33520	State Income Tax	10,411	0	-100.0%	0	N/A
33530	State Beer Tax	21,631	20,000	-7.5%	21,000	5.0%
33540	State Mixed Drink Tax	184,522	170,000	-7.9%	185,000	8.8%
33552	State Gas Inspection Tax	86,406	91,500	5.9%	91,500	0.0%
33553	State Sports Tax	47,621	25,000	-47.5%	50,000	100.0%
33559	State Hwy Maintenance	171,816	175,000	1.9%	194,910	11.4%
33591	TVA-In Lieu of Taxes	492,447	480,000	-2.5%	485,000	1.0%
33593	State Excise Tax	315,395	275,000	-12.8%	300,000	9.1%
	Total	\$6,944,817	\$5,794,100	-16.6%	\$6,097,010	5.2%



Charges for Services:

Charges for Services are projected to decrease by 3.1% to \$1,116,500. This revenue source represents 1.8% of total General Fund revenues.

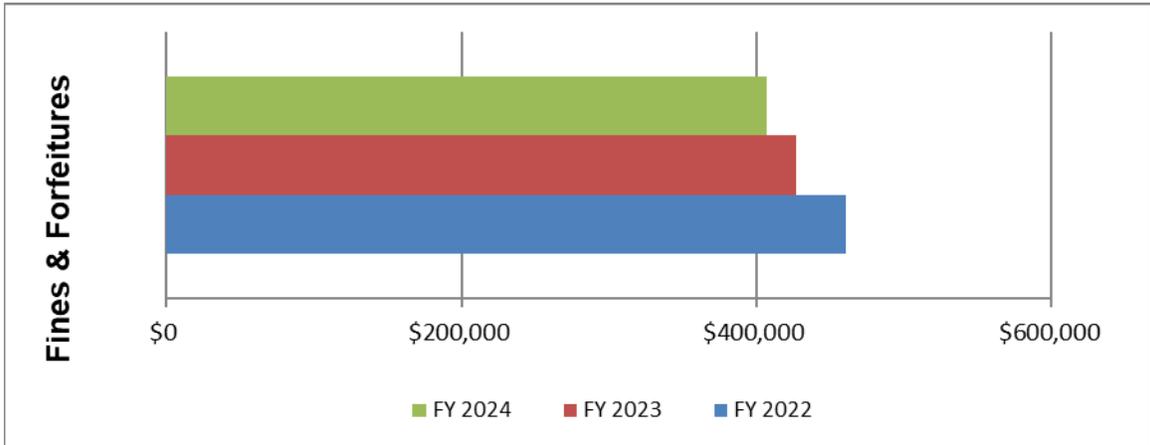
		FY 2022	FY 2023	% (+/-)	FY 2024	% (+/-)
	Charges for services					
34211	CHA Police Protection	\$50,000	\$50,000	0.0%	\$50,000	0.0%
34221	Fire Inspection Fees	1,950	2,000	2.6%	2,000	0.0%
34241	Police Accident Reports	0	8,500	N/A	0	-100.0%
34260	Police Dept-Cont Svcs	90,795	100,000	10.1%	75,000	-25.0%
34262	CBC ECD 911-Contracted Svcs	142,343	156,000	9.6%	160,000	2.6%
34316	Jetport Maintenance	15,000	15,000	0.0%	0	-100.0%
34330	Fleet Chgs for Svs-City	30,739	75,000	144.0%	75,000	0.0%
34331	Fleet Chgs for Svs-O/S Agencies	2,496	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 Svcs - 911 Center	0	0	N/A	0	N/A
34510	Animal Control-Sale/BD Fees	38,860	40,000	2.9%	40,000	0.0%
34721-43	Tinsley Park	17,421	16,000	-8.2%	13,000	-18.8%
34744	Cleveland Comm Center	781	0	N/A	0	#DIV/0!
34745-91	College Hill Recreation Center	9,361	10,500	12.2%	5,000	-52.4%
34747	Rec Program Fee	125,865	113,651	-9.7%	118,000	3.8%
34799	Parks & Rec-Misc	9,684	0	-100.0%	0	#DIV/0!
34912	SRO-City Schools	381,077	350,000	-8.2%	362,500	3.6%
	Total	\$1,057,372	\$1,152,651	9.0%	\$1,116,500	-3.1%



Fines and Forfeitures:

Fines and Forfeitures are projected to decrease. The largest revenue source is traffic tickets from Municipal Court, followed by fines from General Sessions Court and drug fines. At \$406,500, this revenue source is 0.66% of total General Fund revenues.

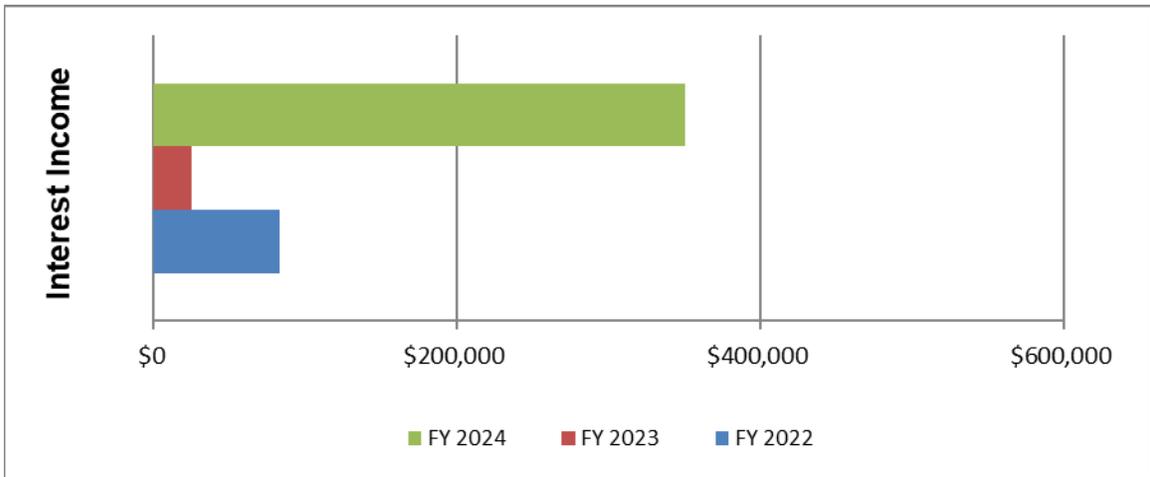
		FY 2022	FY 2023	% (+/-)	FY 2024	% (+/-)
	Fines & Forfeitures					
35110	Traffic Tickets	\$41,722	\$150,000	259.5%	\$100,000	-33.3%
35111	Parking Tickets	3,965	10,000	152.2%	5,000	-50.0%
35112	Animal Shelter	641	1,500	134.0%	1,500	0.0%
35113	Code Enforcement Fines	1,500	2,500	66.7%	2,500	0.0%
35114	Beer Fines	1,099	0	-100.0%	0	N/A
35115	Fines & Costs Partial Payments	1,669	0	-100.0%	0	N/A
35116	Court Clerk Fees	201,877	60,000	-70.3%	90,000	50.0%
35140	Bradley Co.-Drug Fines	23,417	25,000	6.8%	25,000	0.0%
35160	Sessions Court	70,484	55,000	-22.0%	60,000	9.1%
35161	Circuit Court	9,491	15,000	58.0%	15,000	0.0%
35162	Officers-Sessions	81,511	84,000	3.1%	84,000	0.0%
35163	Officers-Circuit	9,821	7,500	-23.6%	10,000	33.3%
35164	State Refunds	2,475	6,000	142.4%	3,500	-41.7%
35165	Arson Fines	0	0	N/A	0	N/A
35166	Sex Offender Registry	10,351	10,000	-3.4%	10,000	0.0%
		\$460,023	\$426,500	-7.3%	\$406,500	-4.7%



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.

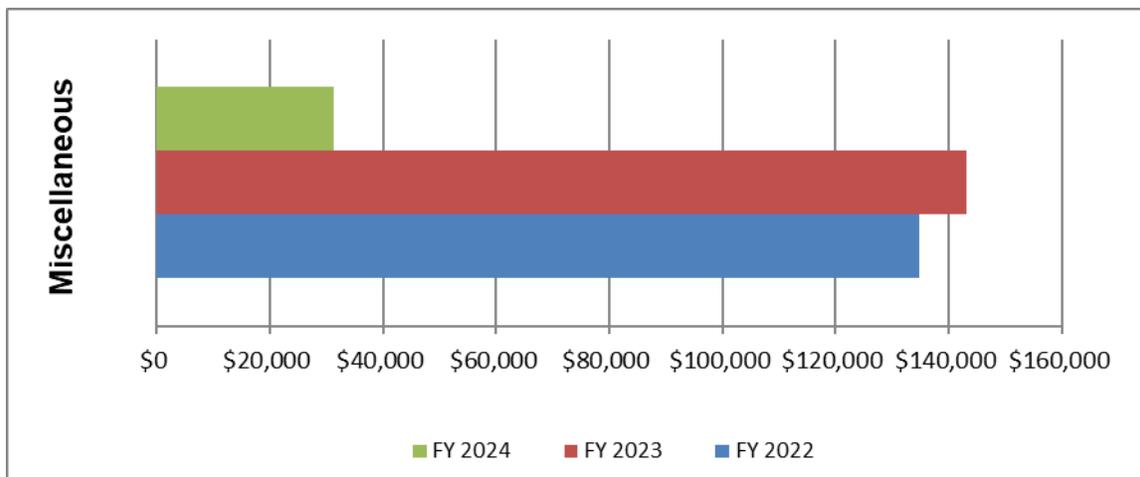
		FY 2022 ▼	FY 2023 ▼	% (+/-)	FY 2024	% (+/-)
	Interest Income					
36110-11	Interest Income	\$83,262	\$25,000	-70.0%	\$350,000	N/A
		\$83,262	\$25,000 ▲	-70.0%	\$350,000	N/A



Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease \$112,043. 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.

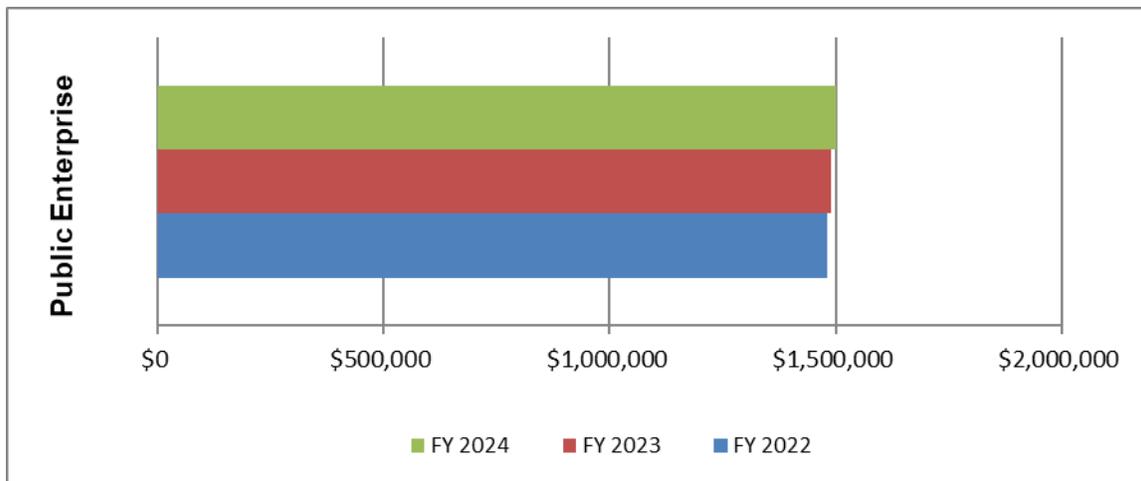
		FY 2022	FY 2023	% (+/-)	FY 2024	% (+/-)
	Miscellaneous					
36205	Waterville Lease	100	0	-100.0%	0	N/A
36310	Sale of Land - Surplus	0	0	N/A	0	N/A
36313	Sale of Vehicles	26,150	0	-100.0%	0	N/A
36330	Equipment	0	300	N/A	0	-100.0%
36511	Sale of Maps-Engr.	0	0	N/A	0	N/A
36512	Sale of Plans	250	0	-100.0%	0	N/A
36514	Sale of Scrap Metal	5,806	7,410	27.6%	0	-100.0%
36704	Donation-Memorial Trees	9,335	6,400	-31.4%	0	-100.0%
36706	Old Timers Banquet Revenue	0	3,000	N/A	0	-100.0%
36710	Sign/Decal Reimbursement	3,694	2,500	-32.3%	2,200	-12.0%
36712	Donations-Fire Dept	1,250	40,668	3153.4%	0	-100.0%
36716	Police-Misc Donations	144	0	-100.0%	0	N/A
36720	TML Safety Grant-Matching	3,852	4,000	3.8%	4,000	0.0%
36721	TML Package Bonus	5,000	5,000	0.0%	5,000	0.0%
36722	TML Driver Safety Grant	4,801	5,000	4.1%	5,000	0.0%
36723	TML Property Conservation Grant	3,925	5,000	27.4%	0	-100.0%
36725	Greenw ay Benches/Pavilion Rental	9,815	5,000	-49.1%	5,000	0.0%
36726	Donations: Greenw ay Benches	9,475	4,700	-50.4%	0	-100.0%
36727	CPD: Youth Police Academy	0	0	N/A	0	N/A
36728	Misc. Insurance Revenue	11,805	0	-100.0%	0	N/A
36729	CPD: Basic SWAT Class	0	0	N/A	0	N/A
36731	Animal Control Donations	111	0	-100.0%	0	N/A
36732	Animal Control Sponser Adoptions	2,042	3,265	59.9%	0	-100.0%
36980	TML Reimb.-Police Vehicle	770	0	-100.0%	0	N/A
36982	Fire Misc/Reports	95	0	-100.0%	0	N/A
36983	TML-Reimb. for Property Damage	16,073	25,000	55.5%	0	-100.0%
36984	TML-Work Comp Salary Reimb	7,617	0	-100.0%	0	N/A
36990	Miscellaneous Revenue	1,022	10,000	878.5%	0	-100.0%
36993	Sundry - C&M	0	0	N/A	10,000	N/A
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	11,629	16,000	37.6%	0	-100.0%
	Total	\$134,761	\$143,243	6.3%	\$31,200	-78.2%



Public Enterprise:

Public Enterprise Revenues are generated by the Cleveland Regional Jetport. These revenues are estimated to increase 0.7% in FY2024. This increase comes from the sale of jet fuel.

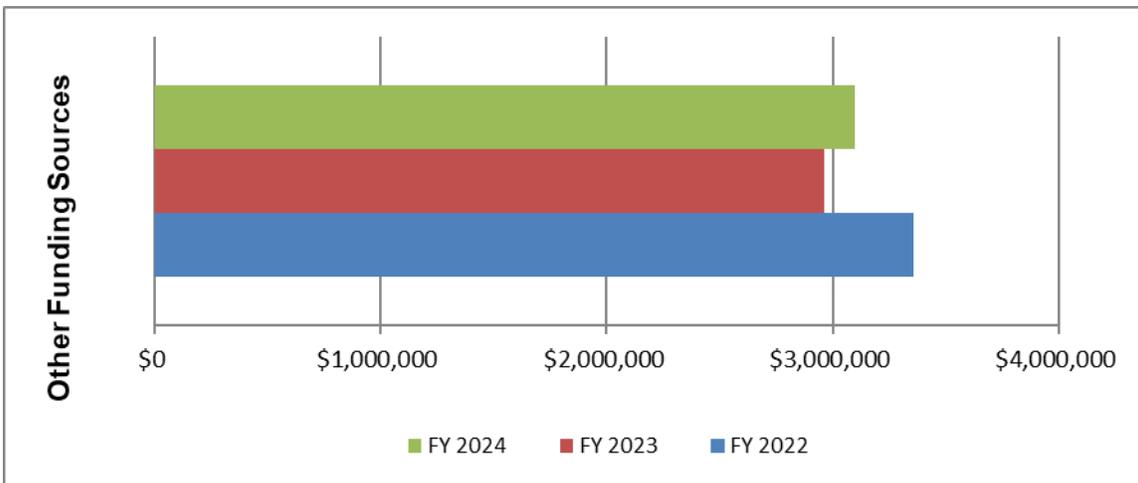
		FY 2022	FY 2023	% (+/-)	FY 2024	% (+/-)
	Public Enterprise					
37511	Jetport - Jet Fuel	1,093,287	1,063,000	-2.8%	\$1,100,000	3.5%
37514	Jetport - Ground/Land Lease	131,111	148,000	12.9%	148,000	0.0%
37516	Jetport - T-Hangar Rent	138,581	136,500	-1.5%	136,500	0.0%
37517	Jetport - Terminal Bldg Rental	11,074	7,000	-36.8%	7,000	0.0%
37518	Jetport - Tie Downs	3,055	2,500	-18.2%	3,000	20.0%
37519	Jetport - Community Hangar	30,000	30,000	0.0%	30,000	0.0%
37520	Donations - Terminal Building	0	0	N/A	0	N/A
37522	Jetport - Video Advertisement	0	5,000	N/A	5,000	0.0%
37523	Jetport - Flight School Rental	0	0	N/A	0	N/A
37524	Jetport - Special Events	0	3,000	N/A	3,000	0.0%
37525	Jetport - Incidentals	17,330	3,000	-82.7%	3,000	0.0%
37526	Fuel Flow age Fee	32,820	35,000	6.6%	35,000	0.0%
37527	Variable Rent-CFM	0	27,000	N/A	0	-100.0%
37528	Jetport - Community Hangar - N14	24,128	30,000	24.3%	30,000	0.0%
		\$1,481,386	\$1,490,000	0.6%	\$1,500,500	0.7%



Other Funding Sources:

Payments received as a transfer from Cleveland Utilities include \$261,157 for In-Lieu of Tax – Water and \$244,852 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 \$2,590,141 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 2022	FY 2023	% (+/-)	FY 2024	% (+/-)
Other Funding Sources					
Note Proceeds - Motorola	455,575	0	-100.0%	0	N/A
Transfer from CU - Water	\$251,016	\$256,036	2.0%	\$261,157	2.0%
Transfer from CU - Wastewater	235,344	240,051	2.0%	244,852	2.0%
Transfer from CU - Electric	2,417,873	2,466,230	2.0%	2,590,141	5.0%
Transfer from CIP	0	0	N/A	0	N/A
Transfer from Greenway	0	0	N/A	0	N/A
Capital Lease Issued	0	0	N/A	0	N/A
	\$3,359,808	\$2,962,317	-11.8%	\$3,096,150	4.5%



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110 General Fund						
3A Taxes						
110	PT-Curr	-26,854,000.00	-27,000,000.00	.00	-27,000,000.00	-27,525,000.00
110	PT-UT-Curr	-413,088.00	-425,000.00	.00	-425,000.00	-425,000.00
110	P&I	-230,000.00	-235,000.00	.00	-235,000.00	-235,000.00
110	In Liew TX	-927,128.00	-1,100,000.00	.00	-1,000,000.00	-600,000.00
110	Local ST	-12,900,000.00	-13,000,000.00	.00	-13,500,000.00	-13,500,000.00
110	Beer TX	-1,550,000.00	-1,565,000.00	.00	-1,585,000.00	-1,585,000.00
110	Ste-BT	-1,425,000.00	-1,625,000.00	.00	-1,650,000.00	-1,650,000.00
110	Fra TX-Gas	-425,000.00	-420,000.00	.00	-420,000.00	-420,000.00
110	Fra TX-Cab	-525,000.00	-500,000.00	.00	-500,000.00	-500,000.00
	TOTAL Taxes	-45,249,216.00	-45,870,000.00	.00	-46,315,000.00	-46,440,000.00
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	-40,000.00	-25,000.00	.00	-27,000.00	-27,000.00
110	Alcoh Fees	-650,000.00	-775,000.00	.00	-750,000.00	-750,000.00
110	Bltdg Perm	-438,238.00	-425,000.00	.00	-575,000.00	-575,000.00
110	Elec Perm	-113,375.00	-75,000.00	.00	-90,000.00	-90,000.00
110	Elec Lic	-18,000.00	-19,000.00	.00	-18,000.00	-18,000.00
110	Mech Perm	-23,000.00	-30,000.00	.00	-30,000.00	-30,000.00
110	Mech Lic	-9,000.00	-9,600.00	.00	-6,000.00	-6,000.00
110	Plum Perm	-58,157.00	-60,000.00	.00	-75,000.00	-75,000.00
110	Plum Lic	-10,000.00	-10,000.00	.00	-7,500.00	-7,500.00
110	Fuel Perm	-5,000.00	-6,500.00	.00	-7,500.00	-7,500.00
110	St Cut Per	-75,000.00	-75,000.00	-75,000.00	-80,000.00	-80,000.00
110	Rezo Fees	-1,500.00	.00	.00	.00	.00
110	PUD Fees	-8,000.00	-5,000.00	.00	-7,500.00	-7,500.00
110	Zon Ap Fee	-3,000.00	-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 Encl Fee	-500.00	-500.00	.00	.00	.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	-4,500.00	-4,500.00	.00	-5,000.00	-5,000.00
110	Plans Fees	-40,000.00	-40,000.00	.00	-25,000.00	-25,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110 32693	-12,000.00	-14,000.00	.00	-15,000.00	-15,000.00	-15,000.00
110 32694	-300.00	.00	.00	.00	.00	.00
110 32991	-1,500.00	-1,500.00	.00	-1,500.00	-1,500.00	-1,500.00
110 32992	-500.00	-500.00	.00	-500.00	-500.00	-500.00
TOTAL Licenses & permits	-1,542,270.00	-1,609,800.00	-75,000.00	-1,753,700.00	-1,753,700.00	-1,753,700.00
3C Intergovernmental						
110 33410	-75,200.00	-75,200.00	.00	-84,000.00	-84,000.00	-84,000.00
110 33411	-78,400.00	-82,400.00	.00	-84,700.00	-85,600.00	-85,600.00
110 33412	-61,663.00	-50,000.00	.00	.00	.00	.00
110 33413	-4,392.00	.00	.00	.00	.00	.00
110 33510	-4,250,000.00	-4,350,000.00	.00	-4,600,000.00	-4,600,000.00	-4,600,000.00
110 33530	-20,000.00	-20,000.00	.00	-21,000.00	-21,000.00	-21,000.00
110 33540	-145,000.00	-170,000.00	.00	-185,000.00	-185,000.00	-185,000.00
110 33552	-91,500.00	-91,500.00	.00	-91,500.00	-91,500.00	-91,500.00
110 33553	-21,289.00	-25,000.00	.00	-50,000.00	-50,000.00	-50,000.00
110 33559	-175,000.00	-175,000.00	-194,910.00	-194,910.00	-194,910.00	-194,910.00
110 33591	-500,000.00	-480,000.00	.00	-485,000.00	-485,000.00	-485,000.00
110 33593	-315,395.00	-275,000.00	.00	-300,000.00	-300,000.00	-300,000.00
TOTAL Intergovernmental	-5,737,839.00	-5,794,100.00	-194,910.00	-6,096,110.00	-6,097,010.00	-6,097,010.00
3D Charges for services						
110 34211	-50,000.00	-50,000.00	.00	-50,000.00	-50,000.00	-50,000.00
110 34221	-2,000.00	-2,000.00	.00	-2,000.00	-2,000.00	-2,000.00
110 34241	-8,500.00	-8,500.00	.00	.00	.00	.00
110 34260	-76,560.00	-100,000.00	.00	-75,000.00	-75,000.00	-75,000.00
110 34262	-150,100.00	-156,000.00	.00	-160,000.00	-160,000.00	-160,000.00
110 34316	-15,000.00	-15,000.00	.00	.00	.00	.00
110 34330	-110,000.00	-75,000.00	.00	-75,000.00	-75,000.00	-75,000.00
110 34331	-75,000.00	-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	-45,000.00	-40,000.00	.00	-40,000.00	-40,000.00	-40,000.00
110 34721	-12,000.00	-8,000.00	.00	-8,000.00	-8,000.00	-8,000.00
110 34722	-5,000.00	.00	.00	.00	.00	.00
110 34732	-2,500.00	-2,500.00	.00	-5,000.00	-5,000.00	-5,000.00
110 34742	-7,461.00	-5,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110 34743	-500.00	-500.00	.00	.00	.00	.00
110 34744	-15,000.00	.00	.00	-5,000.00	.00	.00
110 34745	-10,000.00	-7,500.00	.00	-5,000.00	-5,000.00	-5,000.00
110 34746	-3,000.00	.00	.00	-3,000.00	.00	.00
110 34747	-103,757.00	-95,000.00	.00	-100,000.00	-100,000.00	-100,000.00
110 34791	-4,000.00	-4,000.00	.00	-5,000.00	-8,000.00	-8,000.00
110 34792	.00	-17,651.00	.00	-5,000.00	-10,000.00	-10,000.00
110 34799	-9,683.00	.00	.00	.00	.00	.00
110 34912	-350,000.00	-350,000.00	.00	-362,500.00	-362,500.00	-362,500.00
TOTAL Charges for services	-1,196,061.00	-1,152,651.00	.00	-1,116,500.00	-1,116,500.00	-1,116,500.00
3E Fines&Forfeitures						
110 35110	-150,000.00	-150,000.00	.00	-100,000.00	-100,000.00	-100,000.00
110 35111	-10,000.00	-10,000.00	.00	-5,000.00	-5,000.00	-5,000.00
110 35112	-1,500.00	-1,500.00	.00	-1,500.00	-1,500.00	-1,500.00
110 35113	-2,500.00	-2,500.00	.00	-2,500.00	-2,500.00	-2,500.00
110 35116	-168,459.00	-60,000.00	.00	-90,000.00	-90,000.00	-90,000.00
110 35140	-21,000.00	-25,000.00	.00	.00	.00	-25,000.00
110 35160	-55,000.00	-55,000.00	.00	-60,000.00	-60,000.00	-60,000.00
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	-10,000.00	-10,000.00	-10,000.00
110 35164	-6,000.00	-6,000.00	.00	-3,500.00	-3,500.00	-3,500.00
110 35166	-10,000.00	-10,000.00	.00	-10,000.00	-10,000.00	-10,000.00
TOTAL Fines&Forfeitures	-530,959.00	-426,500.00	.00	-381,500.00	-381,500.00	-406,500.00
3F Interest						
110 36110	-45,000.00	-745,385.00	.00	-350,000.00	-350,000.00	-350,000.00
TOTAL Interest	-45,000.00	-745,385.00	.00	-350,000.00	-350,000.00	-350,000.00
3G Miscellaneous						
110 36313	.00	-2,928.00	.00	.00	.00	.00
110 36330	.00	-300.00	.00	.00	.00	.00
110 36514	.00	-7,410.00	.00	.00	.00	.00
110 36704	-8,734.00	-6,400.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022		2023		2024		2024		2024	
	REVISED	BUD	REVISED	BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	ADOPTED	ADOPTED
110	36706	-3,000.00	-3,000.00	-3,000.00	.00	.00	.00	.00	.00	.00
110	36710	-2,500.00	-2,500.00	-2,200.00	-2,200.00	-2,200.00	-2,200.00	-2,200.00	-2,200.00	-2,200.00
110	36712	-1,250.00	-40,668.00	.00	.00	.00	.00	.00	.00	.00
110	36720	-3,852.00	-4,000.00	.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	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	36722	-4,800.00	-5,000.00	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	36723	-3,925.00	-5,000.00	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	36725	-7,340.00	-5,000.00	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110	36726	-9,475.00	-4,700.00	.00	.00	.00	.00	.00	.00	.00
110	36728	-11,580.00	.00	.00	.00	.00	.00	.00	.00	.00
110	36732	-1,467.00	-3,265.00	.00	.00	.00	.00	.00	.00	.00
110	36983	-9,963.00	-25,000.00	.00	.00	.00	.00	.00	.00	.00
110	36990	-79,900.00	-10,000.00	.00	.00	.00	.00	.00	.00	.00
110	36993	-16,000.00	-16,000.00	.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
110	36997	-30,550.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL Miscellaneous		-199,336.00	-146,171.00	-2,200.00	-31,200.00	-31,200.00	-31,200.00	-31,200.00	-31,200.00	-31,200.00
3H Public Enterprise										
110	37511	-1,334,000.00	-1,063,000.00	.00	-1,100,000.00	-1,100,000.00	-1,100,000.00	-1,100,000.00	-1,100,000.00	-1,100,000.00
110	37514	-148,000.00	-148,000.00	.00	-148,000.00	-148,000.00	-148,000.00	-148,000.00	-148,000.00	-148,000.00
110	37516	-136,500.00	-136,500.00	.00	-136,500.00	-136,500.00	-136,500.00	-136,500.00	-136,500.00	-136,500.00
110	37517	-9,154.00	-7,000.00	.00	-7,000.00	-7,000.00	-7,000.00	-7,000.00	-7,000.00	-7,000.00
110	37518	-2,520.00	-2,500.00	.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
110	37519	-30,000.00	-30,000.00	.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00
110	37522	-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	-3,300.00	.00	.00	.00	.00	.00	.00	.00	.00
110	37524	-4,000.00	-3,000.00	.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
110	37525	-10,940.00	-3,000.00	.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
110	37526	-24,442.00	-35,000.00	.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00
110	37527	0.00	-27,000.00	.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00
110	37528	-30,000.00	-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		-1,737,856.00	-1,490,000.00	.00	-1,527,500.00	-1,527,500.00	-1,527,500.00	-1,527,500.00	-1,527,500.00	-1,527,500.00
5D Other Sources (Uses)										
110	36931	-455,575.00	.00	.00	.00	.00	.00	.00	.00	.00
110	37198	-251,016.00	-256,036.00	.00	-256,036.00	-256,036.00	-256,036.00	-256,036.00	-256,036.00	-256,036.00
110	37298	-235,344.00	-240,031.00	.00	-240,031.00	-240,031.00	-240,031.00	-240,031.00	-240,031.00	-240,031.00
110	37398	-2,417,873.00	-2,466,230.00	.00	-2,466,230.00	-2,466,230.00	-2,466,230.00	-2,466,230.00	-2,466,230.00	-2,466,230.00
TOTAL Other Sources (Uses)		-3,359,808.00	-2,962,317.00	.00	-2,962,317.00	-2,962,317.00	-2,962,317.00	-2,962,317.00	-2,962,317.00	-2,962,317.00
TOTAL General Fund		-59,598,345.00	-60,196,924.00	-272,110.00	-60,533,827.00	-60,533,827.00	-60,533,827.00	-60,533,827.00	-60,533,827.00	-60,533,827.00
TOTAL General Fund		-59,598,345.00	-60,196,924.00	-272,110.00	-60,533,827.00	-60,533,827.00	-60,533,827.00	-60,533,827.00	-60,533,827.00	-60,533,827.00
TOTAL REVENUE		-59,598,345.00	-60,196,924.00	-272,110.00	-60,533,827.00	-60,533,827.00	-60,533,827.00	-60,533,827.00	-60,533,827.00	-60,533,827.00
TOTAL EXPENSE		.00	.00	.00	.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

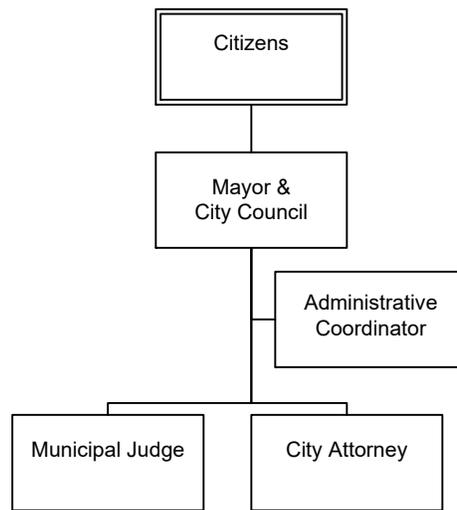
PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
GRAND TOTAL	-59,598,345.00	-60,196,924.00	-272,110.00	-60,533,827.00	-60,766,560.00	-60,791,560.00

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

Legislative and Judicial Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110110 Legislative and Judicial						
5A Personnel						
110110 51110	209,700.00	154,500.00	156,000.00	156,000.00	156,000.00	156,000.00
110110 51310	900.00	.00	550.00	550.00	550.00	550.00
110110 51320	4,300.00	1,050.00	1,125.00	1,125.00	1,125.00	1,125.00
110110 51330	3,800.00	.00	.00	.00	.00	.00
110110 51340	500.00	488.00	.00	.00	500.00	500.00
110110 51360	300.00	.00	.00	.00	.00	.00
110110 51400	6,800.00	6,800.00	6,000.00	6,000.00	6,000.00	6,000.00
110110 51410	17,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110110 51420	103,200.00	92,800.00	86,000.00	86,000.00	86,000.00	86,000.00
110110 51430	37,000.00	16,700.00	16,700.00	16,700.00	16,700.00	16,700.00
110110 51440	2,500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110110 51450	1,600.00	700.00	700.00	700.00	700.00	700.00
TOTAL Personnel	388,500.00	286,038.00	280,075.00	280,575.00	280,575.00	280,575.00
5B Operating						
110110 52100	9,722.00	2,250.00	15,000.00	12,500.00	12,500.00	12,500.00
110110 52110	500.00	100.00	200.00	200.00	200.00	200.00
110110 52330	2,500.00	2,500.00	3,000.00	2,500.00	2,500.00	2,500.00
110110 52370	2,000.00	1,565.00	2,000.00	2,000.00	2,000.00	2,000.00
110110 52450	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110110 52520	.00	18,500.00	20,000.00	17,000.00	67,000.00	67,000.00
110110 52550	2,500.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00
110110 52560	14,778.00	9,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110110 52620	900.00	7,700.00	1,000.00	1,000.00	1,000.00	1,000.00
110110 52660	2,000.00	1,000.00	8,000.00	13,000.00	13,000.00	13,000.00
110110 52670	2,500.00	.00	2,000.00	2,000.00	2,000.00	2,000.00
110110 52830	3,000.00	1,500.00	5,000.00	3,000.00	3,000.00	3,000.00
110110 52880	1,000.00	1,312.00	6,000.00	2,500.00	2,500.00	2,500.00
110110 53190	6,000.00	9,435.00	10,000.00	5,000.00	5,000.00	5,000.00
110110 55130	981.00	809.00	840.00	840.00	840.00	840.00
110110 55140	306.23	184.00	190.00	190.00	190.00	190.00
110110 55950	922.00	.00	.00	.00	.00	.00
110110 55990	500.00	.00	.00	.00	.00	.00
TOTAL Operating	70,109.23	77,855.00	105,230.00	92,730.00	142,730.00	142,730.00
5C Capital						
110110 99470	1,000.00	500.00	500.00	.00	.00	.00

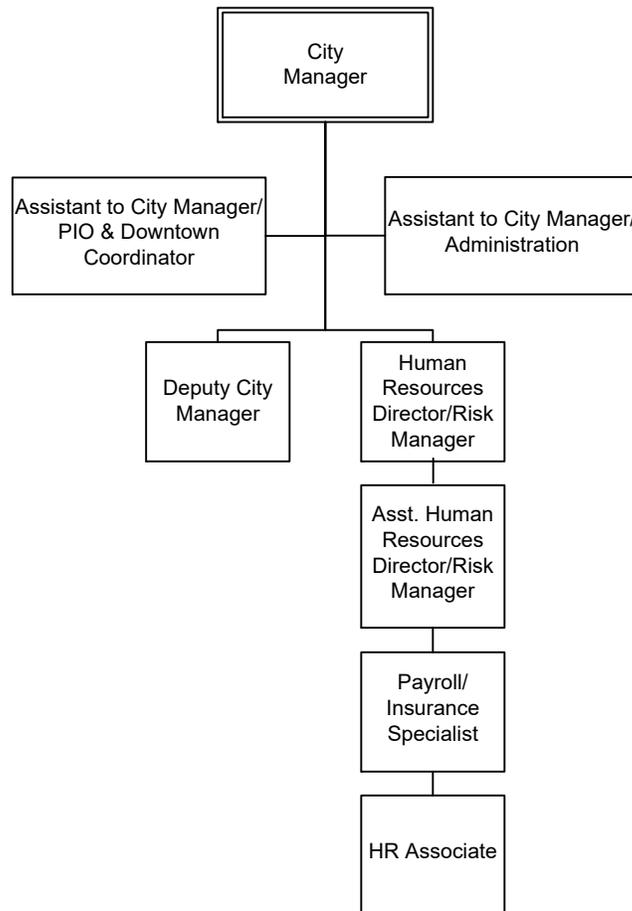
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110110 Hardware	1,100.00	500.00	500.00	.00	.00	.00
TOTAL Capital	2,100.00	1,000.00	1,000.00	.00	.00	.00
TOTAL Legislative and Judicial	460,709.23	364,893.00	386,305.00	373,305.00	423,305.00	423,305.00

Administration Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110120 Administration						
5A Personnel						
110120	321,650.00	322,000.00	325,000.00	325,000.00	334,030.00	334,030.00
110120	1,000.00	.00	.00	.00	.00	.00
110120	3,500.00	2,000.00	2,000.00	.00	.00	.00
110120	75.00	350.00	.00	.00	.00	.00
110120	3,000.00	3,000.00	3,525.00	3,525.00	3,525.00	3,525.00
110120	9,500.00	8,000.00	9,000.00	8,000.00	8,000.00	8,000.00
110120	400.00	400.00	489.00	600.00	600.00	600.00
110120	500.00	.00	.00	.00	.00	.00
110120	900.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110120	3,200.00	5,000.00	5,250.00	5,250.00	5,250.00	5,250.00
110120	26,420.00	25,800.00	26,000.00	26,000.00	26,691.00	26,691.00
110120	52,700.00	57,000.00	59,850.00	59,850.00	59,850.00	59,850.00
110120	60,220.00	57,900.00	60,000.00	60,000.00	61,551.00	61,551.00
110120	5,900.00	3,750.00	3,900.00	3,900.00	3,900.00	3,900.00
110120	500.00	600.00	630.00	630.00	630.00	630.00
110120	9,500.00	.00	.00	.00	.00	.00
110120	2,600.00	1,000.00	1,200.00	1,000.00	1,000.00	1,000.00
110120	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	505,765.00	492,000.00	502,044.00	498,955.00	510,227.00	510,227.00
5B Operating						
110120	2,000.00	411.00	1,000.00	1,000.00	1,000.00	1,000.00
110120	200.00	200.00	200.00	200.00	200.00	200.00
110120	6,000.00	4,000.00	5,000.00	4,000.00	4,000.00	4,000.00
110120	5,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110120	6,000.00	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00
110120	20,000.00	20,000.00	20,600.00	20,600.00	20,600.00	20,600.00
110120	8,000.00	7,500.00	7,725.00	7,800.00	7,800.00	7,800.00
110120	35,000.00	45,700.00	50,000.00	25,000.00	75,000.00	75,000.00
110120	1,000.00	500.00	500.00	500.00	500.00	500.00
110120	17,500.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110120	9,000.00	7,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110120	3,000.00	1,500.00	3,000.00	2,000.00	2,000.00	2,000.00
110120	14,780.00	11,000.00	15,000.00	10,000.00	10,000.00	10,000.00

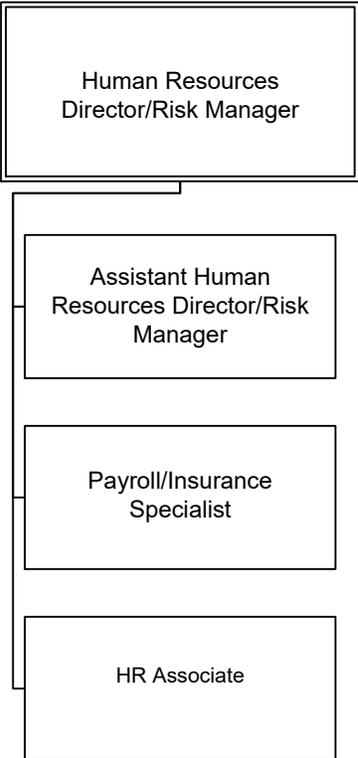
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110120 53260	150.00	150.00	300.00	300.00	300.00	300.00
110120 53310	500.00	1,000.00	1,050.00	1,050.00	1,050.00	1,050.00
110120 55110	7,000.00	16,431.00	8,500.00	9,500.00	9,500.00	9,500.00
110120 55120	239.00	244.00	270.00	270.00	270.00	270.00
110120 55130	1,486.00	1,595.00	2,000.00	2,000.00	2,000.00	2,000.00
110120 55140	636.00	730.00	700.00	700.00	700.00	700.00
110120 55150	33,623.00	33,233.00	36,000.00	35,000.00	35,000.00	35,000.00
110120 55470	1,000.00	1,000.00	1,000.00	.00	.00	.00
110120 55980	.00	449.00	.00	.00	.00	.00
TOTAL Operating	172,114.00	179,643.00	183,845.00	149,920.00	199,920.00	199,920.00
5C Capital						
110120 99320	12,500.00	20,000.00	.00	.00	.00	.00
110120 99470	12,300.00	.00	.00	.00	.00	.00
110120 99500	23,000.00	2,500.00	.00	.00	.00	.00
TOTAL Capital	47,800.00	22,500.00	685,889.00	648,875.00	710,147.00	710,147.00
TOTAL Administration	725,679.00	694,143.00				

Human Resources



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110130 Human Resources						
5A Personnel						
110130 51110 Salaries	221,250.00	241,500.00	250,000.00	250,000.00	254,479.00	254,479.00
110130 51120 Overtime	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110130 51140 Parttime	10,500.00	10,500.00	12,960.00	11,000.00	11,000.00	11,000.00
110130 51310 Svc Award	.00	250.00	.00	.00	.00	.00
110130 51320 Longevity	2,900.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00
110130 51330 Sold Vac	6,300.00	6,500.00	7,000.00	5,000.00	5,000.00	5,000.00
110130 51340 Christmas	500.00	500.00	675.00	675.00	675.00	675.00
110130 51350 College	300.00	300.00	300.00	300.00	300.00	300.00
110130 51360 Sick Pay	900.00	900.00	900.00	900.00	900.00	900.00
110130 51400 Dental	1,100.00	1,200.00	1,260.00	1,260.00	1,260.00	1,260.00
110130 51410 SS	18,850.00	21,000.00	21,750.00	21,750.00	22,093.00	22,093.00
110130 51420 Health	25,500.00	27,000.00	28,350.00	28,350.00	28,350.00	28,350.00
110130 51430 Retirement	39,480.00	47,000.00	42,950.00	42,950.00	43,719.00	43,719.00
110130 51440 Life	3,500.00	3,500.00	3,700.00	3,700.00	3,700.00	3,700.00
110130 51450 Vision	300.00	350.00	370.00	370.00	370.00	370.00
110130 51460 EAP	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00
110130 51500 Flex	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110130 51910 Laundry	300.00	300.00	300.00	300.00	300.00	300.00
110130 52820 Car Allow	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	371,080.00	403,000.00	412,715.00	408,755.00	414,346.00	414,346.00
5B Operating						
110130 52130 DrugTest	8,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110130 52450 Telephone	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110130 52560 ProfSer	5,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110130 52620 Equ Maint	10,550.00	4,300.00	10,000.00	5,000.00	5,000.00	5,000.00
110130 52660 Bid Maint	3,500.00	3,000.00	12,000.00	7,000.00	7,000.00	7,000.00
110130 52830 ProfDev	4,260.00	4,500.00	5,000.00	5,000.00	5,000.00	5,000.00
110130 52840 Recruited	1,140.00	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110130 53190 Office	5,350.00	6,300.00	8,000.00	8,000.00	8,000.00	8,000.00
110130 53220 OSHASupply	105.00	.00	100.00	100.00	100.00	100.00
110130 53260 Uniform	700.00	700.00	750.00	750.00	750.00	750.00
110130 53460 GrantExp	24,577.00	11,650.00	26,000.00	26,000.00	26,000.00	26,000.00
110130 55130 Ins-GenLia	978.00	1,169.00	2,000.00	2,000.00	2,000.00	2,000.00

City of Cleveland, TN - Prod



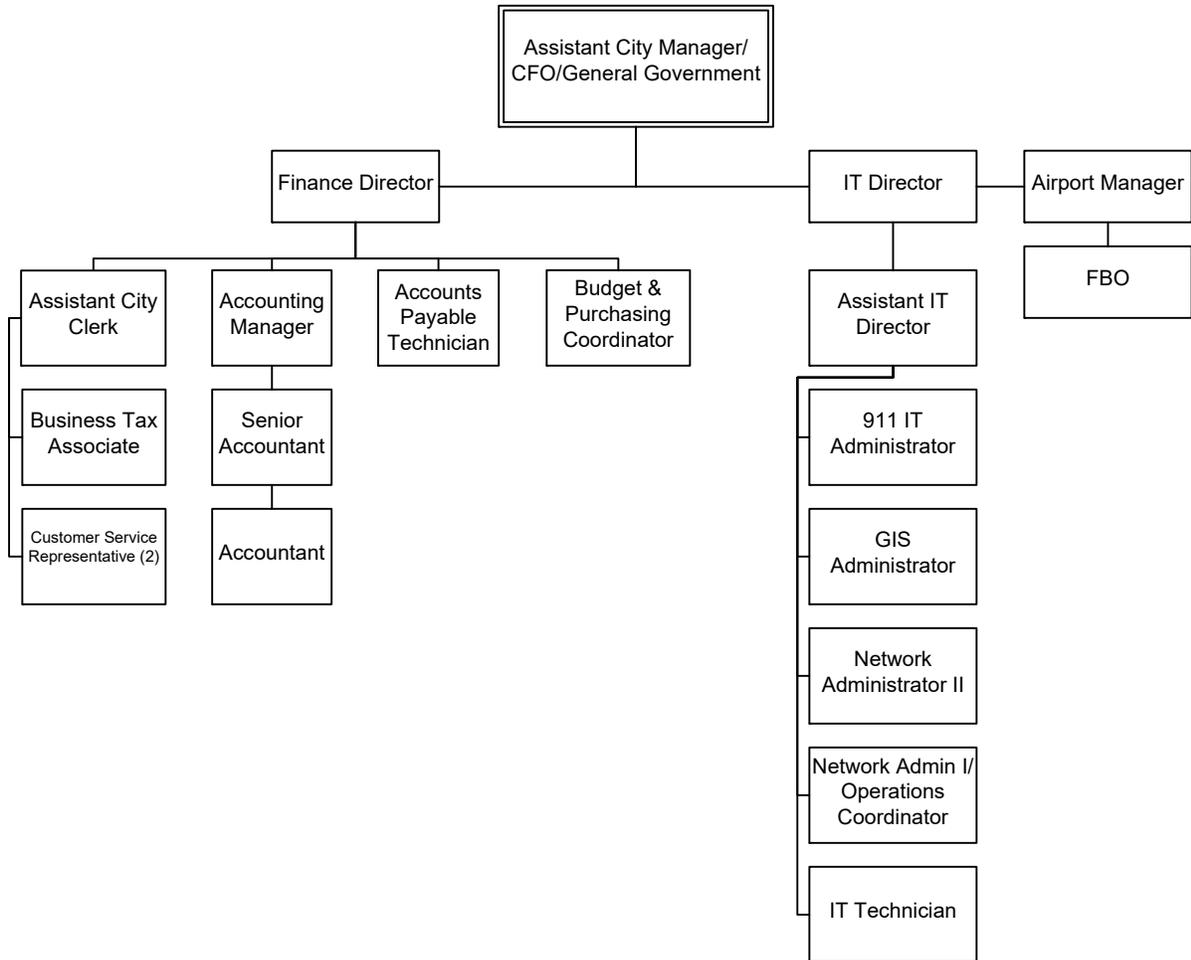
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022		2023		2024			
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
110130 55140	214.96	534.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	
110130 55950	19,213.00	25,000.00	30,000.00	27,000.00	27,000.00	27,000.00	27,000.00	
TOTAL Operating	86,587.96	89,153.00	127,950.00	114,950.00	114,950.00	114,950.00	114,950.00	
5C Capital								
110130 99470	1,000.00	.00	.00	.00	.00	.00	.00	
110130 99500	3,000.00	.00	4,700.00	3,500.00	3,500.00	3,500.00	3,500.00	
TOTAL Capital	4,000.00	492,153.00	4,700.00	3,500.00	3,500.00	3,500.00	3,500.00	
TOTAL Human Resources	461,667.96	492,153.00	545,365.00	527,205.00	532,796.00	532,796.00	532,796.00	

Finance Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110140 Finance						
5A Personnel						
110140	506,336.00	512,110.00	542,900.00	539,700.00	557,018.00	557,018.00
110140	20,000.00	19,136.00	20,000.00	20,000.00	20,000.00	20,000.00
110140	7,275.00	7,200.00	7,300.00	7,300.00	7,300.00	7,300.00
110140	7,844.00	7,264.00	7,700.00	7,700.00	7,700.00	7,700.00
110140	8,600.00	9,264.00	10,000.00	10,000.00	10,000.00	10,000.00
110140	975.00	1,490.00	1,500.00	1,500.00	1,500.00	1,500.00
110140	2,060.00	2,000.00	2,200.00	2,200.00	2,200.00	2,200.00
110140	5,700.00	5,100.00	5,300.00	5,300.00	5,300.00	5,300.00
110140	40,780.00	42,400.00	45,200.00	45,200.00	46,525.00	46,525.00
110140	106,800.00	109,000.00	114,300.00	114,300.00	114,300.00	114,300.00
110140	91,500.00	95,100.00	101,396.36	101,396.36	104,371.00	104,371.00
110140	6,200.00	5,700.00	5,800.00	5,800.00	5,800.00	5,800.00
110140	1,500.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110140	600.00	300.00	300.00	300.00	300.00	300.00
110140	90.00					
110140	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	803,460.00	814,100.00	862,196.36	858,996.36	880,614.00	880,614.00
5B Operating						
110140	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110140	200.00	100.00	200.00	200.00	200.00	200.00
110140	2,000.00	2,000.00	2,100.00	2,100.00	2,100.00	2,100.00
110140	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
110140	12,000.00	12,000.00	12,400.00	12,400.00	12,400.00	12,400.00
110140	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
110140	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00
110140	49,000.00	54,000.00	55,000.00	55,000.00	55,000.00	55,000.00
110140	55,000.00	56,000.00	60,000.00	60,000.00	60,000.00	60,000.00
110140	20,000.00	12,031.00	13,700.00	13,700.00	13,700.00	13,700.00
110140	500.00	300.00	300.00	300.00	300.00	300.00
110140	9,900.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110140	7,000.00	5,631.00	6,700.00	6,700.00	6,700.00	6,700.00
110140	1,000.00	500.00	500.00	500.00	500.00	500.00
110140	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00

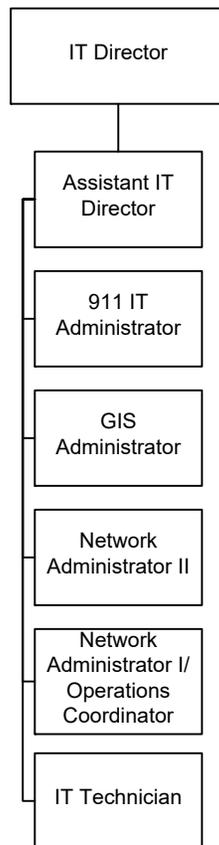
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110140 53190	35,500.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110140 53220	100.00	100.00	100.00	100.00	100.00	100.00
110140 53260	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
110140 53310	300.00	600.00	1,200.00	1,200.00	1,200.00	1,200.00
110140 55110	800.00	865.00	1,000.00	1,000.00	1,000.00	1,000.00
110140 55120	239.00	244.00	300.00	300.00	300.00	300.00
110140 55130	2,919.00	3,269.00	3,400.00	3,400.00	3,400.00	3,400.00
110140 55140	365.24	614.00	700.00	700.00	700.00	700.00
110140 55150	33,623.00	33,233.00	35,800.00	35,800.00	35,800.00	35,800.00
110140 55190	200.00	200.00	200.00	200.00	200.00	200.00
110140 55990	500.00	.00	.00	.00	.00	.00
110140 56000	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
TOTAL Operating	447,546.24	443,087.00	454,500.00	454,500.00	464,500.00	464,500.00
5C Capital						
110140 99470	5,000.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
110140 99500	7,000.00	5,100.00	6,900.00	3,500.00	3,500.00	3,500.00
110140 99510	98,400.00	152,349.00	179,600.00	179,600.00	179,600.00	179,600.00
TOTAL Capital	110,400.00	158,949.00	188,500.00	185,100.00	185,100.00	185,100.00
TOTAL Finance	1,361,406.24	1,416,136.00	1,505,196.36	1,498,596.36	1,530,214.00	1,530,214.00

Information Technology



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110150 Information Technology						
5A Personnel						
110150 51110	355,100.00	381,762.11	450,163.00	450,163.00	456,052.00	456,052.00
110150 51120	16,000.00	20,000.00	28,916.00	28,916.00	28,916.00	28,916.00
110150 51140	10,400.00	10,400.00	12,480.00	16,000.00	16,000.00	16,000.00
110150 51310	200.00	.00	500.00	500.00	500.00	500.00
110150 51320	4,800.00	5,100.00	5,400.00	5,400.00	5,400.00	5,400.00
110150 51330	11,000.00	11,000.00	14,293.00	11,000.00	11,000.00	11,000.00
110150 51340	600.00	550.00	660.00	1,000.00	1,000.00	1,000.00
110150 51360	1,200.00	1,200.00	1,500.00	1,500.00	1,500.00	1,500.00
110150 51400	2,900.00	2,900.00	2,907.00	2,907.00	2,907.00	2,907.00
110150 51410	29,920.00	32,600.00	38,207.00	38,207.00	38,657.00	38,657.00
110150 51420	67,200.00	77,000.00	77,464.00	77,464.00	77,464.00	77,464.00
110150 51430	67,000.00	73,500.00	85,802.00	85,802.00	86,814.00	86,814.00
110150 51440	4,600.00	4,200.00	5,072.00	5,072.00	5,072.00	5,072.00
110150 51450	800.00	700.00	601.00	601.00	601.00	601.00
110150 51910	5.00	250.00	1,000.00	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	575,925.00	625,362.11	729,165.00	729,232.00	736,583.00	736,583.00
5B Operating						
110150 52160	300.00	300.00	300.00	300.00	300.00	300.00
110150 52330	.00	500.00	500.00	500.00	500.00	500.00
110150 52450	8,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110150 52580	62,530.00	70,000.00	85,525.00	75,500.00	75,500.00	75,500.00
110150 52610	500.00	750.00	1,000.00	1,000.00	1,000.00	1,000.00
110150 52830	.00	3,000.00	6,000.00	3,000.00	3,000.00	3,000.00
110150 52880	300.00	.00	250.00	250.00	250.00	250.00
110150 53190	700.00	300.00	500.00	500.00	500.00	500.00
110150 53260	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
110150 53310	500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110150 55120	441.00	440.00	500.00	500.00	500.00	500.00
110150 55130	2,743.00	3,178.00	3,300.00	3,300.00	3,300.00	3,300.00
110150 55140	3,534.79	3,329.00	400.00	400.00	400.00	400.00
110150 55990	1,122.00	.00	.00	.00	.00	.00
TOTAL Operating	82,470.79	91,597.00	111,075.00	98,050.00	98,050.00	98,050.00
5C Capital						
110150 99500	16,073.00	20,000.00	27,500.00	22,000.00	22,000.00	22,000.00

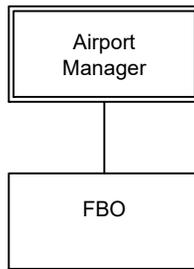
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110150 99510 Software	284,000.00	307,411.00	301,300.00	301,300.00	301,300.00	301,300.00
TOTAL Capital	300,073.00	327,411.00	328,800.00	323,300.00	323,300.00	323,300.00
TOTAL Information Technology	958,468.79	1,044,370.11	1,169,040.00	1,150,582.00	1,157,933.00	1,157,933.00

Cleveland Regional Jetport



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110450 Regional Jetport						
5A Personnel						
110450 51110 Salaries	98,030.00	93,500.00	120,000.00	120,000.00	121,425.00	121,425.00
110450 51140 Parttime	7,500.00	7,000.00	7,500.00	7,500.00	7,500.00	7,500.00
110450 51310 Svc Award	.00	100.00	.00	.00	.00	.00
110450 51320 Longevity	675.00	750.00	.00	.00	.00	.00
110450 51330 Sold Vac	.00	1,800.00	1,900.00	.00	.00	.00
110450 51340 Christmas	109.00	163.00	163.00	163.00	163.00	163.00
110450 51360 Sick Pay	250.00	250.00	300.00	300.00	300.00	300.00
110450 51400 Dental	800.00	800.00	850.00	850.00	850.00	850.00
110450 51410 SS	8,740.00	8,400.00	10,336.00	10,336.00	10,445.00	10,445.00
110450 51420 Health	17,530.00	18,500.00	19,500.00	19,500.00	19,500.00	19,500.00
110450 51430 Retirement	18,180.00	18,500.00	24,988.00	21,000.00	21,245.00	21,245.00
110450 51440 Life	1,200.00	1,200.00	1,500.00	1,500.00	1,500.00	1,500.00
110450 51450 Vision	200.00	200.00	200.00	200.00	200.00	200.00
110450 51490 WC Claims	254.00	300.00	300.00	300.00	300.00	300.00
110450 51910 Laundry	150.00	247.00	250.00	250.00	250.00	250.00
110450 52820 Car Allow	4,500.00	4,200.00	5,250.00	5,250.00	5,250.00	5,250.00
TOTAL Personnel	158,118.00	155,910.00	193,037.00	187,149.00	188,928.00	188,928.00
5B Operating						
110450 52110 Postage	300.00	300.00	300.00	300.00	300.00	300.00
110450 52330 Sub Member	1,230.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00
110450 52370 Advert	2,070.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110450 52410 Utilities	43,400.00	44,000.00	45,500.00	45,500.00	45,500.00	45,500.00
110450 52450 Telephone	16,300.00	14,000.00	14,500.00	14,500.00	14,500.00	14,500.00
110450 52550 ContrSvc	333,900.00	324,000.00	328,000.00	328,000.00	328,000.00	328,000.00
110450 52560 Profser	880.00	8,000.00	20,000.00	15,000.00	15,000.00	15,000.00
110450 52660 Bld Maint	35,534.00	45,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110450 52830 ProfDev	50.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110450 52880 Wk Session	.00	500.00	500.00	500.00	500.00	500.00
110450 52900 Card Fees	400.00	450.00	500.00	500.00	500.00	500.00
110450 53190 Office	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110450 53210 Opsupply	513.00	500.00	500.00	500.00	500.00	500.00
110450 53260 Uniform	350.00	350.00	700.00	700.00	700.00	700.00
110450 53310 Gas	4,500.00	5,250.00	5,500.00	5,500.00	5,500.00	5,500.00

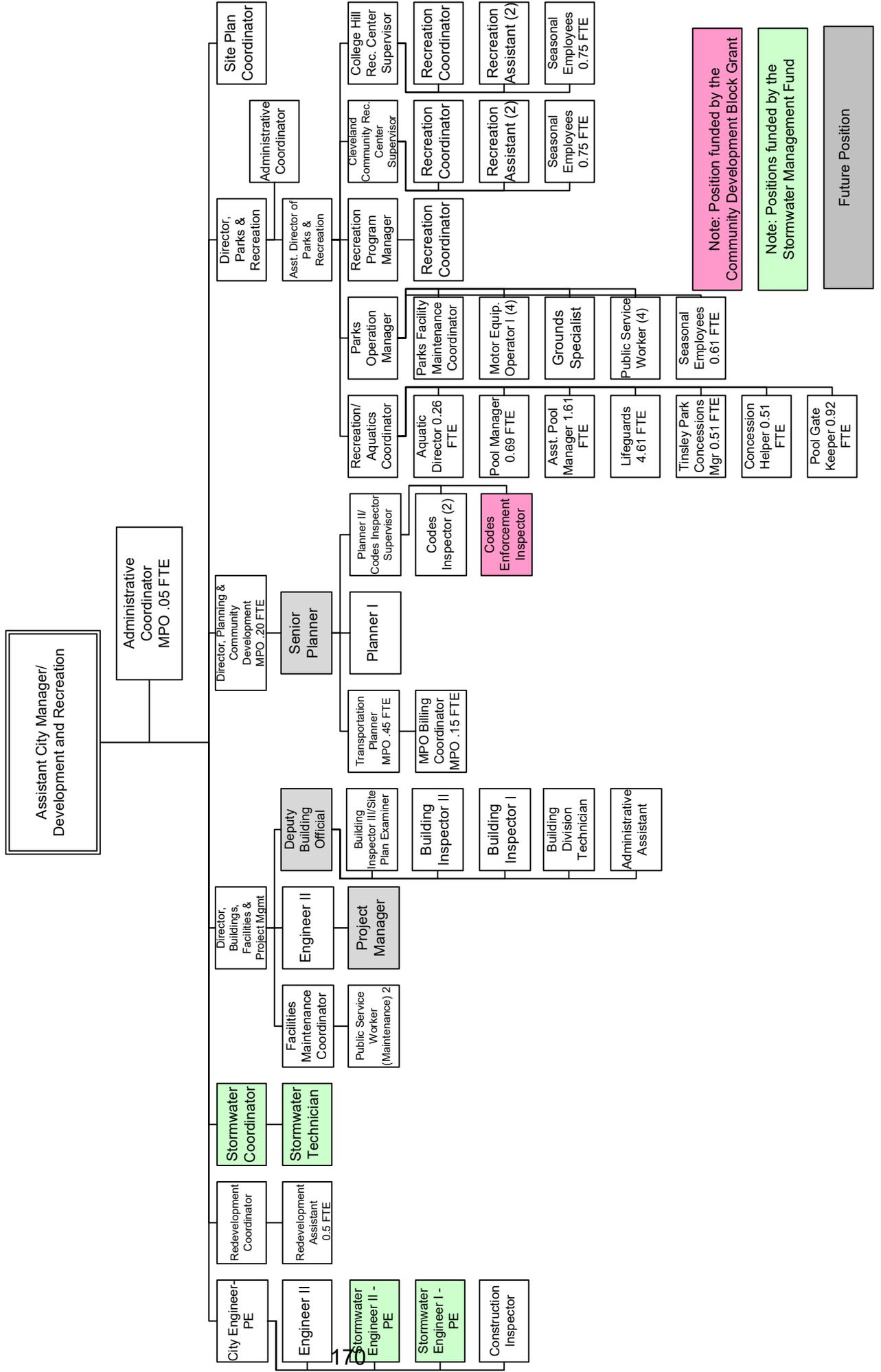
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022		2023		2024			2024	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED		
110450 53320	11,150.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	
110450 53330	1,037,000.00	933,660.00	980,000.00	980,000.00	980,000.00	980,000.00	980,000.00	980,000.00	
110450 55110	16,960.00	19,485.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	
110450 55120	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	
110450 55130	.00	1,600.00	1,650.00	1,650.00	1,650.00	1,650.00	1,650.00	1,650.00	
110450 55140	1,581.64	1,794.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
TOTAL Operating	1,507,418.64	1,412,689.00	1,460,150.00	1,455,150.00	1,455,150.00	1,455,150.00	1,455,150.00	1,455,150.00	
5C Capital									
110450 99470	5,620.00	.00	.00	.00	.00	.00	.00	.00	
110450 99500	3,000.00	2,500.00	14,500.00	14,500.00	7,500.00	7,500.00	7,500.00	7,500.00	
110450 99510	200.00	.00	.00	.00	.00	.00	.00	.00	
TOTAL Capital	8,820.00	2,500.00	14,500.00	14,500.00	7,500.00	7,500.00	7,500.00	7,500.00	
TOTAL Regional Jetport	1,674,356.64	1,571,099.00	1,667,687.00	1,649,799.00	1,651,578.00	1,651,578.00	1,651,578.00	1,651,578.00	

Developing and Engineering Services



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
5A Dev & Eng						
5A Personnel						
110200	948,100.00	1,030,380.00	1,285,800.00	1,165,000.00	1,166,836.00	1,166,836.00
110200	500.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00
110200	7,800.00	7,800.00	25,000.00	25,000.00	25,000.00	25,000.00
110200	425.00	200.00	500.00	500.00	500.00	500.00
110200	16,050.00	15,900.00	16,500.00	16,500.00	16,500.00	16,500.00
110200	20,000.00	20,000.00	33,800.00	20,000.00	20,000.00	20,000.00
110200	1,800.00	2,800.00	3,000.00	3,000.00	3,000.00	3,000.00
110200	700.00	700.00	700.00	700.00	700.00	700.00
110200	2,525.00	2,400.00	5,100.00	5,100.00	5,100.00	5,100.00
110200	13,700.00	16,100.00	14,500.00	14,500.00	14,500.00	14,500.00
110200	74,600.00	84,800.00	102,900.00	94,000.00	94,140.00	94,140.00
110200	251,300.00	323,300.00	300,000.00	300,000.00	300,000.00	300,000.00
110200	170,550.00	190,400.00	226,800.00	214,000.00	214,315.00	214,315.00
110200	12,500.00	13,900.00	16,300.00	15,000.00	15,000.00	15,000.00
110200	3,400.00	2,600.00	2,300.00	2,300.00	2,300.00	2,300.00
110200	2,500.00	5,000.00	7,200.00	2,500.00	2,500.00	2,500.00
110200	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110200	2,800.00	2,000.00	2,100.00	2,100.00	2,100.00	2,100.00
110200	.00	16,320.00	.00	.00	.00	.00
110200	4,200.00	4,200.00	12,600.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	1,526,650.00	1,740,300.00	2,057,100.00	1,886,400.00	1,888,691.00	1,888,691.00
5B Operating						
110200	1,200.00	1,200.00	1,300.00	1,300.00	1,300.00	1,300.00
110200	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110200	1,000.00	1,000.00	1,100.00	1,100.00	1,100.00	1,100.00
110200	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00	4,000.00
110200	8,000.00	8,000.00	10,000.00	8,000.00	8,000.00	8,000.00
110200	17,000.00	17,600.00	18,200.00	18,200.00	18,200.00	18,200.00
110200	24,000.00	22,000.00	22,500.00	22,500.00	22,500.00	22,500.00
110200	8,000.00	7,349.00	15,000.00	12,500.00	12,500.00	12,500.00
110200	2,000.00	1,400.00	3,000.00	3,000.00	3,000.00	3,000.00
110200	5,000.00	12,644.00	13,000.00	13,000.00	13,000.00	13,000.00
110200	7,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
TOTAL Operating	1,200.00	1,200.00	1,300.00	1,300.00	1,300.00	1,300.00
110200	52110	52160	52230	52330	52370	52410
110200	52450	52560	52570	52610	52620	

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

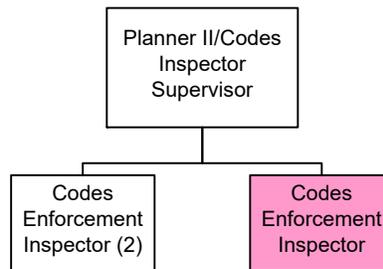
FOR PERIOD 99

General Fund	2022		2023		2024			2024	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED		
110200 52660	15,800.00	16,700.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
110200 52830	3,900.00	8,500.00	8,500.00	8,500.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110200 52880	6,000.00	4,000.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00
110200 52900	18,200.00	12,700.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00
110200 52950	28,900.00	15,300.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110200 53190	15,000.00	13,100.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110200 53210	1,000.00	2,000.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
110200 53220	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
110200 53260	6,000.00	8,000.00	8,000.00	8,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110200 53310	6,000.00	6,300.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00
110200 55110	3,800.00	4,660.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
110200 55120	2,686.00	2,820.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110200 55130	3,811.86	4,554.00	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00
110200 55140	1,141.86	820.00	2,000.00	2,000.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
110200 55190	50.00	200.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
110200 55990	1,450.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL Operating	194,738.86	182,647.00	205,100.00	205,100.00	195,800.00	195,800.00	195,800.00	195,800.00	195,800.00

5C Capital

110200 99340	1,400.00	.00	.00	.00	.00	.00	.00	.00	.00
110200 99470	7,400.00	10,600.00	17,600.00	17,600.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110200 99500	6,600.00	4,700.00	3,000.00	3,000.00	9,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110200 99510	41,000.00	41,700.00	51,000.00	51,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
TOTAL Capital	56,400.00	57,000.00	71,600.00	71,600.00	57,000.00	53,000.00	53,000.00	53,000.00	53,000.00
TOTAL Dev & Eng	1,777,788.86	1,979,947.00	2,333,800.00	2,333,800.00	2,139,200.00	2,137,491.00	2,137,491.00	2,137,491.00	2,137,491.00

Codes Enforcement Division



Note: Position funded by the
Community Development Block Grant

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	Code	2022		2023		2024		2024	
		REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
110124 Code Enforcement									
5A Personnel									
110124	51110	150,500.00	151,250.00	162,700.00	162,700.00	166,252.00	166,252.00	166,252.00	166,252.00
110124	51120	50.00	50.00	500.00	500.00	500.00	500.00	500.00	500.00
110124	51320	3,600.00	3,825.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00
110124	51330	1,600.00	2,180.99	7,600.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110124	51340	400.00	487.29	500.00	500.00	500.00	500.00	500.00	500.00
110124	51360	200.00	900.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110124	51400	1,350.00	1,400.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
110124	51410	11,500.00	12,500.00	13,500.00	13,500.00	13,772.00	13,772.00	13,772.00	13,772.00
110124	51420	34,150.00	38,600.00	49,600.00	38,600.00	38,600.00	38,600.00	38,600.00	38,600.00
110124	51430	27,255.00	28,300.00	30,300.00	30,300.00	30,910.00	30,910.00	30,910.00	30,910.00
110124	51440	1,900.00	2,056.72	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
110124	51450	400.00	300.00	400.00	400.00	400.00	400.00	400.00	400.00
110124	51910	900.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Personnel		233,805.00	242,800.00	274,900.00	259,300.00	263,734.00	263,734.00	263,734.00	263,734.00
5B Operating									
110124	52110	500.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110124	52160	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
110124	52370	600.00	600.00	500.00	500.00	500.00	500.00	500.00	500.00
110124	52450	5,698.00	4,500.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
110124	52610	5,088.00	2,500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110124	52620	500.00	500.00	600.00	600.00	600.00	600.00	600.00	600.00
110124	52830	725.00	1,800.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110124	53190	1,350.00	1,700.00	1,700.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110124	53260	3,006.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110124	53310	2,800.00	2,100.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
110124	55120	660.00	832.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110124	55140	3,403.77	4,671.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00
TOTAL Operating		24,330.77	22,203.00	23,100.00	22,400.00	22,400.00	22,400.00	22,400.00	22,400.00
5C Capital									
110124	99340	1,343.00	.00	.00	.00	.00	.00	.00	.00

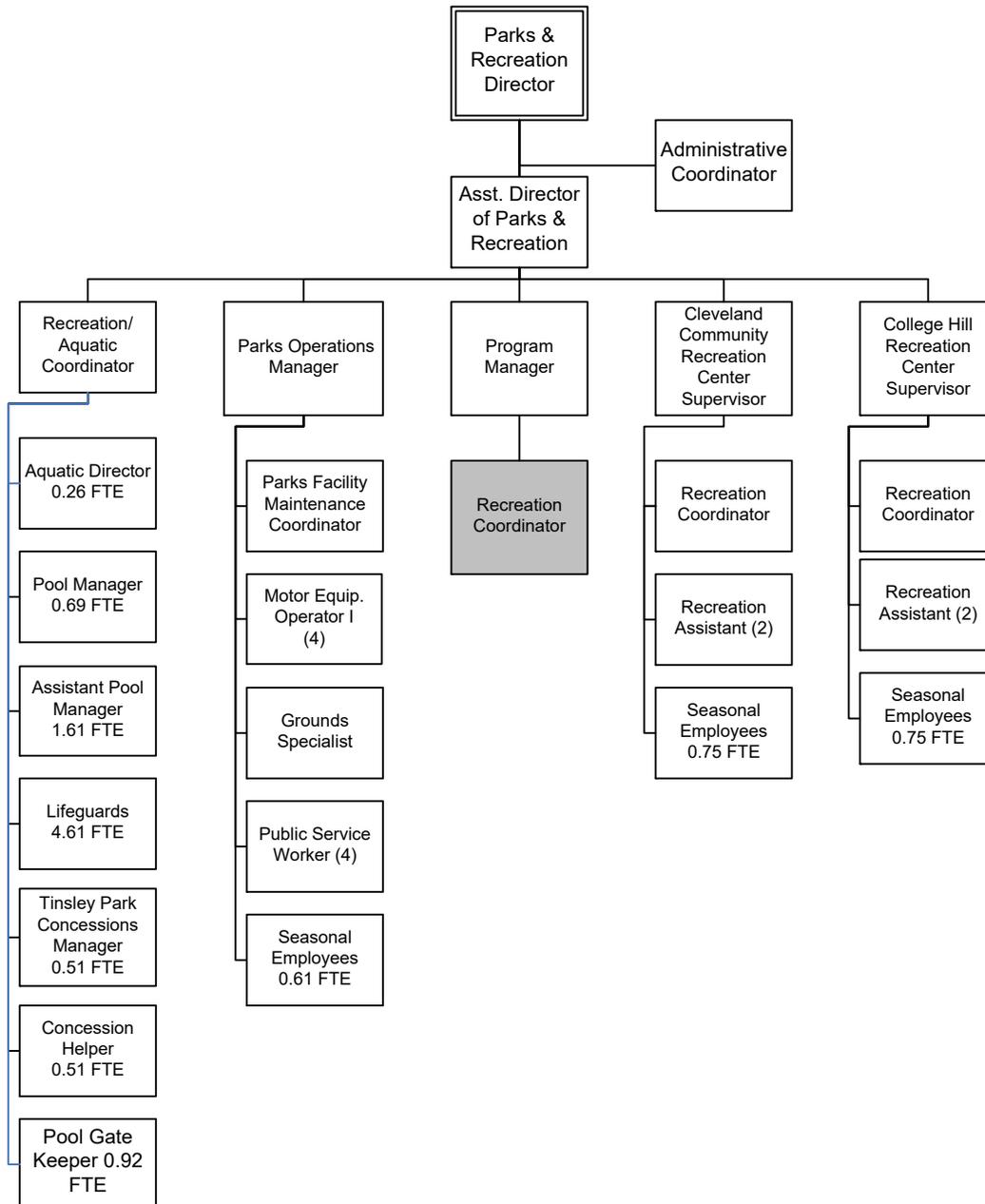
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110124 99470 Equip	.00	.00	500.00	.00	.00	.00
110124 99500 Hardware	1,728.00	.00	9,000.00	6,800.00	6,800.00	6,800.00
TOTAL Capital	3,071.00	265,003.00	9,500.00	6,800.00	6,800.00	6,800.00
TOTAL Code Enforcement	261,206.77	265,003.00	307,500.00	288,500.00	292,934.00	292,934.00

Parks & Recreation Department



Note: Future Positions

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110500 Parks and Rec						
5A Personnel						
110500	609,050.00	638,212.00	665,000.00	665,000.00	703,348.00	703,348.00
110500	6,000.00	10,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110500	11,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110500	800.00	150.00	425.00	425.00	425.00	425.00
110500	10,012.50	10,950.00	12,100.00	12,100.00	12,100.00	12,100.00
110500	8,167.50	9,388.00	10,000.00	10,000.00	10,000.00	10,000.00
110500	1,408.00	2,112.00	2,200.00	2,200.00	2,200.00	2,200.00
110500	125.00	125.00	125.00	125.00	125.00	125.00
110500	3,125.00	2,625.00	3,900.00	3,900.00	3,900.00	3,900.00
110500	6,800.00	6,700.00	6,500.00	6,500.00	6,500.00	6,500.00
110500	46,460.00	52,300.00	55,000.00	55,000.00	57,934.00	57,934.00
110500	159,600.00	167,700.00	168,000.00	168,000.00	168,000.00	168,000.00
110500	105,270.00	115,000.00	120,000.00	120,000.00	126,588.00	126,588.00
110500	6,100.00	7,500.00	8,000.00	8,000.00	8,000.00	8,000.00
110500	1,800.00	1,700.00	1,600.00	1,600.00	1,600.00	1,600.00
110500	.00	500.00	500.00	500.00	500.00	500.00
110500	500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110500	300.00	400.00	400.00	400.00	400.00	400.00
110500	200.00	150.00	200.00	200.00	200.00	200.00
110500	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	980,918.00	1,041,712.00	1,082,150.00	1,082,150.00	1,130,020.00	1,130,020.00
5B Operating						
110500	40.00	75.00	100.00	100.00	100.00	100.00
110500	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110500	800.00	800.00	800.00	800.00	800.00	800.00
110500	300.00	200.00	200.00	200.00	200.00	200.00
110500	102,000.00	102,000.00	105,000.00	105,000.00	105,000.00	105,000.00
110500	11,900.00	11,000.00	26,200.00	26,200.00	26,200.00	26,200.00
110500	.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
110500	19,436.00	15,000.00	.00	.00	50,000.00	50,000.00
110500	3,500.00	3,000.00	3,100.00	3,100.00	3,100.00	3,100.00
110500	104,750.00	80,000.00	81,000.00	81,000.00	81,000.00	81,000.00

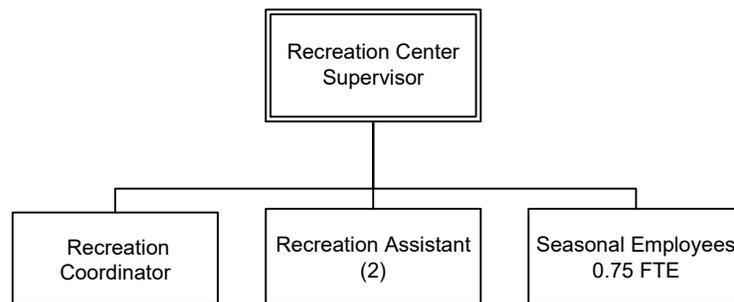
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022		2023		2024		2024		2024	
	REVISED	BUD	REVISED	BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	ADOPTED	ADOPTED
110500 52830 ProfDev	3,580.00	7,917.00	8,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110500 52900 Card Fees	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00
110500 53190 Office	1,000.00	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
110500 53210 Opsupply	9,000.00	9,000.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00
110500 53260 Uniform	4,770.00	4,771.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00
110500 53310 Gas	21,000.00	23,000.00	23,700.00	23,700.00	23,700.00	23,700.00	23,700.00	23,700.00	23,700.00	23,700.00
110500 53990 Donation	14,476.69	8,955.00	.00	.00	.00	.00	.00	.00	.00	.00
110500 55110 Ins-Bld	15,729.00	16,679.00	17,200.00	17,200.00	17,200.00	17,200.00	17,200.00	17,200.00	17,200.00	17,200.00
110500 55120 Ins-Veh	1,886.00	2,713.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
110500 55130 Ins-GenLi	7,443.00	8,008.00	8,300.00	8,300.00	8,300.00	8,300.00	8,300.00	8,300.00	8,300.00	8,300.00
110500 55140 Ins-WC	7,214.34	9,040.00	9,400.00	9,400.00	9,400.00	9,400.00	9,400.00	9,400.00	9,400.00	9,400.00
110500 55470 Security	4,500.00	2,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110500 55980 ProgramDev	111,757.00	100,000.00	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00
110500 55990 Misc	.00	.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
TOTAL Operating	449,782.03	430,358.00	455,800.00	454,800.00	454,800.00	454,800.00	504,800.00	504,800.00	504,800.00	504,800.00
5C Capital										
110500 99500 Hardware	5,000.00	3,000.00	5,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Capital	5,000.00	3,000.00	5,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Parks and Rec	1,435,700.03	1,475,070.00	1,542,950.00	1,538,950.00	1,538,950.00	1,538,950.00	1,636,820.00	1,636,820.00	1,636,820.00	1,636,820.00

College Hill Recreation Center



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110511 College Hill Rec Center						
5A Personnel						
110511 51110 Salaries	141,380.00	158,000.00	162,000.00	162,000.00	175,740.00	175,740.00
110511 51120 Overtime	6,000.00	5,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110511 51140 Parttime	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110511 51310 Svc Award	.00	.00	250.00	250.00	250.00	250.00
110511 51320 Longevity	2,100.00	2,250.00	2,400.00	2,400.00	2,400.00	2,400.00
110511 51330 Sold Vac	2,371.00	2,518.00	3,000.00	3,000.00	3,000.00	3,000.00
110511 51340 Christmas	325.00	650.00	700.00	700.00	700.00	700.00
110511 51360 Sick Pay	425.00	975.00	1,200.00	1,200.00	1,200.00	1,200.00
110511 51400 Dental	1,900.00	2,280.00	2,200.00	2,200.00	2,200.00	2,200.00
110511 51410 SS	15,230.00	15,600.00	16,000.00	16,000.00	17,051.00	17,051.00
110511 51420 Health	41,700.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00
110511 51430 Retirement	25,510.00	35,000.00	35,000.00	35,000.00	37,361.00	37,361.00
110511 51440 Life	1,800.00	2,000.00	2,100.00	2,100.00	2,100.00	2,100.00
110511 51450 Vision	500.00	400.00	500.00	500.00	500.00	500.00
110511 51470 Unemplmnt	56.00	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	274,497.00	312,873.00	323,550.00	323,550.00	340,702.00	340,702.00
5B Operating						
110511 52370 Advert	100.00	.00	.00	.00	.00	.00
110511 52410 Utilities	52,000.00	61,639.00	61,000.00	61,000.00	61,000.00	61,000.00
110511 52450 Telephone	9,000.00	9,200.00	9,100.00	9,100.00	9,100.00	9,100.00
110511 52620 Equ Maint	1,000.00	1,000.00	1,100.00	1,100.00	1,100.00	1,100.00
110511 52660 Bid Maint	38,440.00	30,000.00	32,000.00	32,000.00	32,000.00	32,000.00
110511 52830 ProfDev	1,125.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110511 53190 Office	1,800.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110511 53310 Gas	.00	100.00	100.00	100.00	100.00	100.00
110511 53910 PoolExp	22,619.00	15,000.00	16,000.00	15,000.00	15,000.00	15,000.00
110511 53930 Concession	.00	500.00	500.00	500.00	500.00	500.00
110511 55110 Ins-Bid	8,803.00	10,332.00	10,800.00	10,800.00	10,800.00	10,800.00
110511 55130 Ins-Genlia	2,476.00	2,528.00	2,600.00	2,600.00	2,600.00	2,600.00
110511 55140 Ins-WC	497.21	117.00	1,500.00	750.00	750.00	750.00
110511 55470 Security	1,600.00	1,578.00	1,700.00	1,700.00	1,700.00	1,700.00
110511 55980 ProgramDev	20,000.00	15,000.00	15,200.00	15,200.00	15,200.00	15,200.00

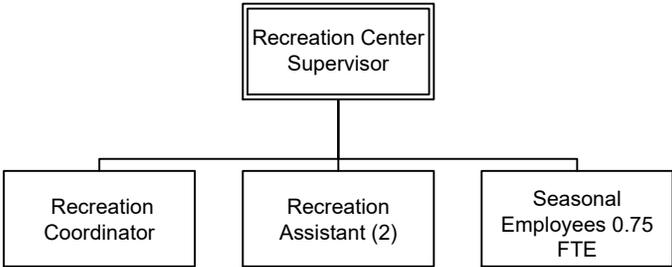
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110511 55990 Misc	.00	.00	100.00	100.00	100.00	100.00
TOTAL Operating	159,460.21	150,054.00	154,700.00	152,950.00	152,950.00	152,950.00
5C Capital						
110511 99470 Equip	1,736.00	.00	.00	.00	.00	.00
TOTAL Capital	1,736.00	.00	.00	.00	.00	.00
TOTAL College Hill	435,693.21	462,927.00	478,250.00	476,500.00	493,652.00	493,652.00

Cleveland Community Center



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110521 Community Center						
5A Personnel						
110521 51110 Salaries	116,250.00	144,000.00	152,000.00	152,000.00	158,537.00	158,537.00
110521 51120 Overtime	6,000.00	5,000.00	10,000.00	5,000.00	5,000.00	5,000.00
110521 51140 Parttime	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110521 51320 Longevity	450.00	525.00	600.00	600.00	600.00	600.00
110521 51330 Sold Vac		1,955.00	1,500.00	1,500.00	1,500.00	1,500.00
110521 51340 Christmas	325.00	650.00	700.00	700.00	700.00	700.00
110521 51360 Sick Pay	100.00	875.00	1,200.00	1,200.00	1,200.00	1,200.00
110521 51400 Dental	3,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
110521 51410 SS	10,900.00	14,500.00	16,000.00	16,000.00	16,500.00	16,500.00
110521 51420 Health	61,600.00	60,000.00	55,000.00	55,000.00	55,000.00	55,000.00
110521 51430 Retirement	24,680.00	24,000.00	35,000.00	28,000.00	29,123.00	29,123.00
110521 51440 Life	1,600.00	1,800.00	2,100.00	2,100.00	2,100.00	2,100.00
110521 51450 Vision	700.00	400.00	500.00	500.00	500.00	500.00
110521 51470 Unemplmnt	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110521 51490 WC Claims	200.00	360.00	300.00	300.00	300.00	300.00
TOTAL Personnel	262,805.00	292,065.00	313,400.00	300,400.00	308,560.00	308,560.00
5B Operating						
110521 52370 Advert	100.00	100.00	.00	.00	.00	.00
110521 52410 Utilities	34,000.00	36,000.00	38,000.00	38,000.00	38,000.00	38,000.00
110521 52450 Telephone	6,700.00	6,600.00	6,900.00	6,900.00	6,900.00	6,900.00
110521 52620 Equ Maint	700.00	1,000.00	1,100.00	1,100.00	1,100.00	1,100.00
110521 52660 Bld Maint	32,036.00	30,000.00	32,000.00	32,000.00	32,000.00	32,000.00
110521 52830 ProfDev	900.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110521 53190 Office	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110521 53310 Gas	300.00	100.00	100.00	100.00	100.00	100.00
110521 53910 PoolExp	26,071.00	15,000.00	16,000.00	15,000.00	15,000.00	15,000.00
110521 55110 Ins-Bid	5,762.00	6,534.00	6,800.00	6,800.00	6,800.00	6,800.00
110521 55130 Ins-GenLia	2,251.00	2,242.00	2,400.00	2,400.00	2,400.00	2,400.00
110521 55140 Ins-WC	1,218.31	76.00	1,500.00	1,500.00	1,500.00	1,500.00
110521 55470 Security	1,242.00	1,300.00	1,400.00	1,400.00	1,400.00	1,400.00
110521 55980 ProgramDev	20,000.00	17,651.00	15,200.00	15,200.00	15,200.00	15,200.00
110521 55990 Misc	.00	.00	100.00	100.00	100.00	100.00
TOTAL Operating	132,780.31	119,603.00	124,500.00	123,500.00	123,500.00	123,500.00
5C Capital						
110521 99470 Equip	2,264.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



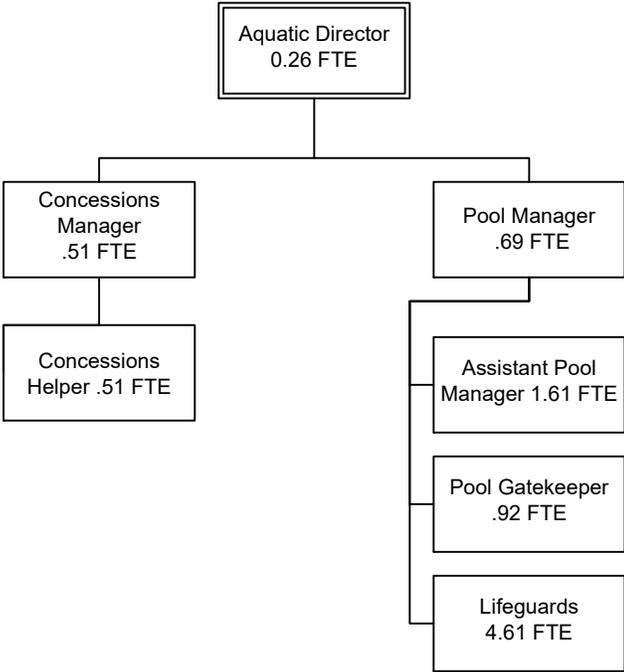
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
TOTAL Capital	2,264.00					
TOTAL Community center	397,849.31	411,668.00	437,900.00	423,900.00	432,060.00	432,060.00

Tinsley Park



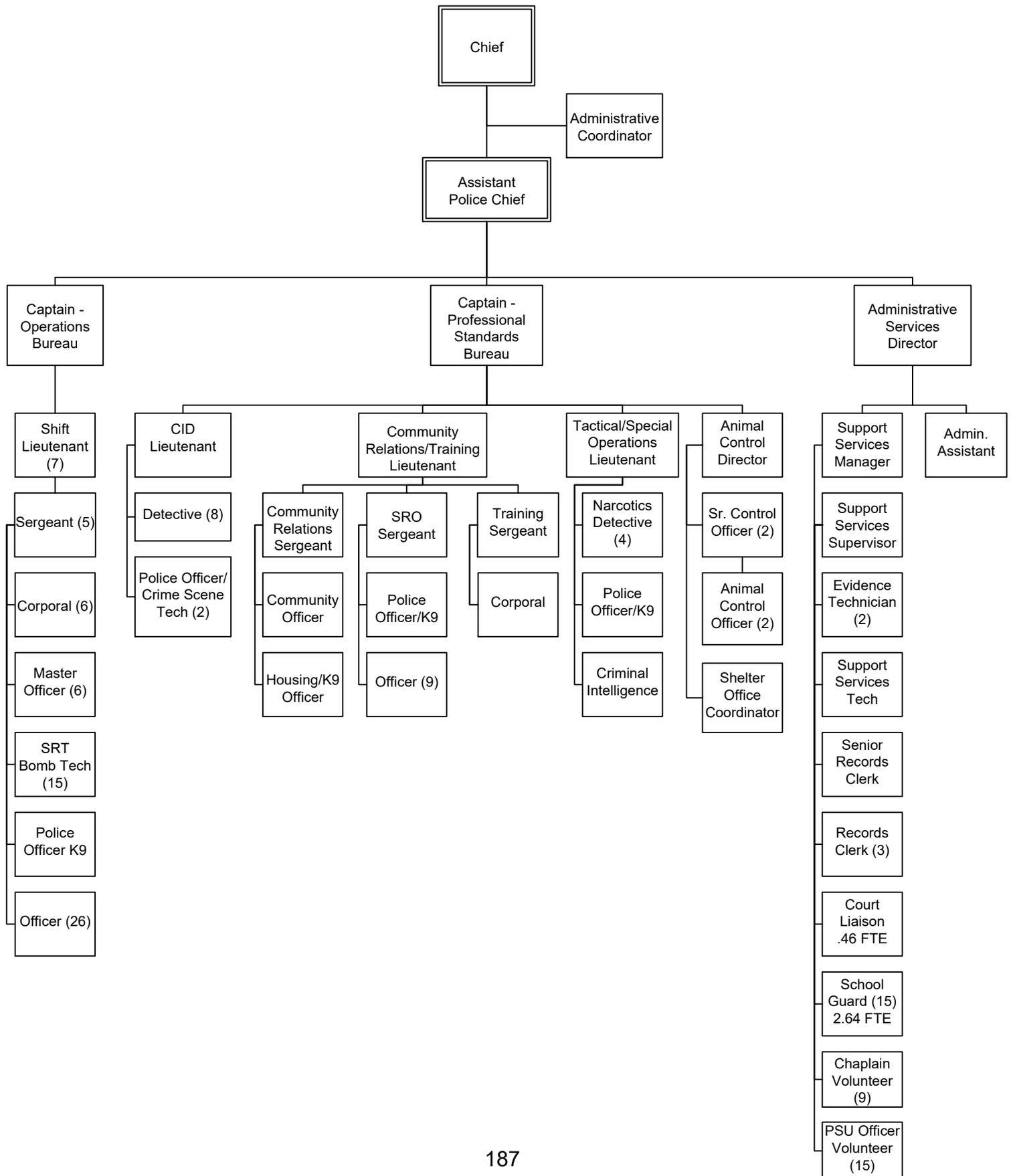
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 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	170,000.00	145,000.00	170,000.00	170,000.00	170,000.00	170,000.00
110531 51410 SS	15,600.00	7,000.00	10,000.00	14,000.00	14,000.00	14,000.00
110531 51470 Unemplmnt	2,000.00	2,000.00	1,500.00	.00	.00	.00
TOTAL Personnel	197,600.00	164,000.00	191,500.00	194,000.00	194,000.00	194,000.00
5B Operating						
110531 52410 Utilities	85,000.00	85,000.00	89,300.00	89,300.00	89,300.00	89,300.00
110531 52430 Telephone	1,000.00	800.00	700.00	700.00	700.00	700.00
110531 52660 Bid Maint	46,500.00	35,000.00	36,000.00	36,000.00	36,000.00	36,000.00
110531 52830 ProfDev	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
110531 53910 PoolExp	25,900.00	30,000.00	30,500.00	27,500.00	27,500.00	27,500.00
110531 53930 Concession	5,000.00	4,000.00	4,300.00	4,300.00	4,300.00	4,300.00
110531 55110 Ins-Bid	5,632.00	7,115.00	7,400.00	7,400.00	7,400.00	7,400.00
110531 55130 Ins-GenLia	2,144.00	1,808.00	1,900.00	1,900.00	1,900.00	1,900.00
110531 55140 Ins-WC	64.81	2,042.00	2,200.00	2,200.00	2,200.00	2,200.00
110531 55980 ProgramDev	2,000.00	.00	.00	.00	.00	.00
TOTAL Operating	173,240.81	165,765.00	173,300.00	170,300.00	170,300.00	170,300.00
TOTAL Tinsley Park	370,840.81	329,765.00	364,800.00	364,300.00	364,300.00	364,300.00

Police Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110300 Police						
5A Personnel						
110300	6,092,620.00	6,233,625.00	6,320,000.00	6,320,000.00	6,759,778.00	6,759,778.00
110300	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
110300	123,900.00	127,300.00	127,300.00	127,300.00	127,300.00	127,300.00
110300	800.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110300	75,200.00	75,200.00	84,000.00	84,000.00	84,000.00	84,000.00
110300	76,560.00	100,000.00	.00	.00	.00	.00
110300	2,600.00	2,800.00	2,850.00	2,850.00	2,850.00	2,850.00
110300	83,900.00	91,671.11	91,725.00	91,725.00	91,725.00	91,725.00
110300	84,075.00	85,000.00	90,000.00	90,000.00	90,000.00	90,000.00
110300	14,100.00	19,978.89	22,168.00	22,168.00	22,168.00	22,168.00
110300	1,030.00	1,030.00	1,030.00	1,030.00	1,030.00	1,030.00
110300	26,775.00	28,000.00	31,000.00	31,000.00	31,000.00	31,000.00
110300	73,000.00	64,000.00	67,200.00	67,200.00	67,200.00	67,200.00
110300	518,220.00	530,500.00	540,000.00	540,000.00	573,643.00	573,643.00
110300	1,618,800.00	1,803,000.00	1,895,000.00	1,895,000.00	1,895,000.00	1,895,000.00
110300	1,357,150.00	1,369,000.00	1,378,700.00	1,378,700.00	1,468,921.00	1,468,921.00
110300	65,800.00	77,600.00	77,600.00	77,600.00	77,600.00	77,600.00
110300	15,100.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00
110300	500.00	500.00	500.00	500.00	500.00	500.00
110300	12,950.00	9,560.00	11,940.00	11,940.00	11,940.00	11,940.00
110300	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110300	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110300	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110300	3,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL Personnel	10,585,580.00	10,976,465.00	11,098,713.00	11,098,713.00	11,662,355.00	11,662,355.00
5B Operating						
110300	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110300	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110300	2,890.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
110300	3,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110300	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110300	8,100.00	5,245.00	9,000.00	9,000.00	9,000.00	9,000.00
110300	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00

NEXT YEAR BUDGET LEVELS REPORT

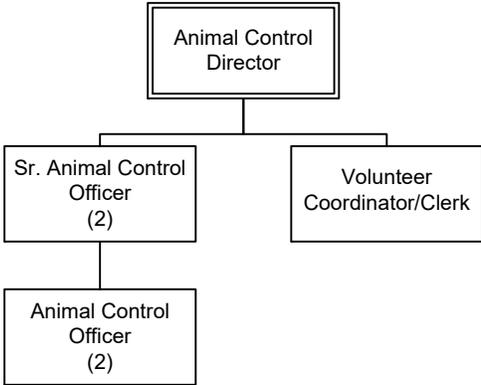
PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110300 52370	500.00	500.00	500.00	500.00	500.00	500.00
110300 52410	66,400.00	73,100.00	75,300.00	75,300.00	75,300.00	75,300.00
110300 52450	124,000.00	130,100.00	131,400.00	131,400.00	131,400.00	131,400.00
110300 52550	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300 52610	143,115.00	143,115.00	155,000.00	155,000.00	155,000.00	155,000.00
110300 52620	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300 52660	65,000.00	70,000.00	70,700.00	70,700.00	70,700.00	70,700.00
110300 52830	65,000.00	82,675.00	90,000.00	90,000.00	90,000.00	90,000.00
110300 52840	7,700.00	6,430.74	9,000.00	9,000.00	9,000.00	9,000.00
110300 52880	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110300 53160	18,500.00	35,800.00	35,000.00	35,000.00	35,000.00	35,000.00
110300 53170	6,000.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
110300 53180	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110300 53190	36,000.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
110300 53210	36,092.00	36,700.00	20,000.00	20,000.00	20,000.00	20,000.00
110300 53220	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300 53260	66,500.00	68,500.00	68,500.00	68,500.00	68,500.00	68,500.00
110300 53270	42,560.00	41,755.00	38,000.00	38,000.00	38,000.00	38,000.00
110300 53310	241,000.00	194,850.00	204,225.00	204,225.00	204,225.00	204,225.00
110300 53400	7,879.00	13,289.00	.00	.00	.00	.00
110300 53960	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110300 53970	2,360.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110300 55110	18,972.00	20,465.00	201,588.00	21,100.00	21,100.00	21,100.00
110300 55120	108,122.00	118,800.00	115,154.00	115,154.00	115,154.00	115,154.00
110300 55130	86,776.00	90,236.00	92,391.00	92,391.00	92,391.00	92,391.00
110300 55140	219,773.34	181,707.00	233,192.00	187,200.00	187,200.00	187,200.00
110300 55190	500.00	500.00	515.00	515.00	515.00	515.00
TOTAL Operating	1,428,824.34	1,421,967.74	1,657,665.00	1,431,185.00	1,431,185.00	1,431,185.00

5C Capital	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110300 99470	413,825.00	48,907.00	.00	105,000.00	105,000.00	105,000.00
110300 99500	42,500.00	30,000.00	80,000.00	35,000.00	35,000.00	35,000.00
110300 99510	85,870.00	170,569.26	101,800.00	101,800.00	101,800.00	101,800.00
TOTAL Capital	542,195.00	249,476.26	181,800.00	241,800.00	241,800.00	241,800.00
TOTAL Police	12,556,599.34	12,647,909.00	12,938,178.00	12,771,698.00	13,335,340.00	13,335,340.00

Animal Control



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110341	275,650.00	285,100.00	295,100.00	295,100.00	301,051.00	301,051.00
110341	16,300.00	14,600.00	15,000.00	15,000.00	15,000.00	15,000.00
110341	75.00	475.00	.00	.00	.00	.00
110341	3,975.00	4,950.00	5,325.00	5,325.00	5,325.00	5,325.00
110341	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
110341	650.00	985.00	978.00	978.00	978.00	978.00
110341	1,550.00	1,625.00	1,800.00	1,800.00	1,800.00	1,800.00
110341	4,200.00	3,600.00	3,800.00	3,800.00	3,800.00	3,800.00
110341	21,540.00	24,100.00	25,000.00	25,000.00	25,455.00	25,455.00
110341	72,500.00	73,400.00	77,100.00	77,100.00	77,100.00	77,100.00
110341	48,040.00	47,000.00	49,000.00	49,000.00	50,022.00	50,022.00
110341	3,200.00	3,600.00	4,000.00	4,000.00	4,000.00	4,000.00
110341	1,000.00	700.00	700.00	700.00	700.00	700.00
110341	1,500.00	1,000.00	1,100.00	1,100.00	1,100.00	1,100.00
110341	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341	1,150.00	500.00	500.00	500.00	500.00	500.00
TOTAL Personnel	457,830.00	467,135.00	484,903.00	484,903.00	492,331.00	492,331.00
110341	200.00	200.00	200.00	200.00	200.00	200.00
110341	1,900.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341	500.00	.00	.00	.00	.00	.00
110341	750.00	750.00	800.00	800.00	800.00	800.00
110341	300.00	300.00	300.00	300.00	300.00	300.00
110341	9,700.00	10,000.00	10,300.00	10,300.00	10,300.00	10,300.00
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	13,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
110341	7,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110341	15,100.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110341	1,500.00	1,500.00	1,500.00	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	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL Operating	49,800.00	49,800.00	49,800.00	49,800.00	49,800.00	49,800.00

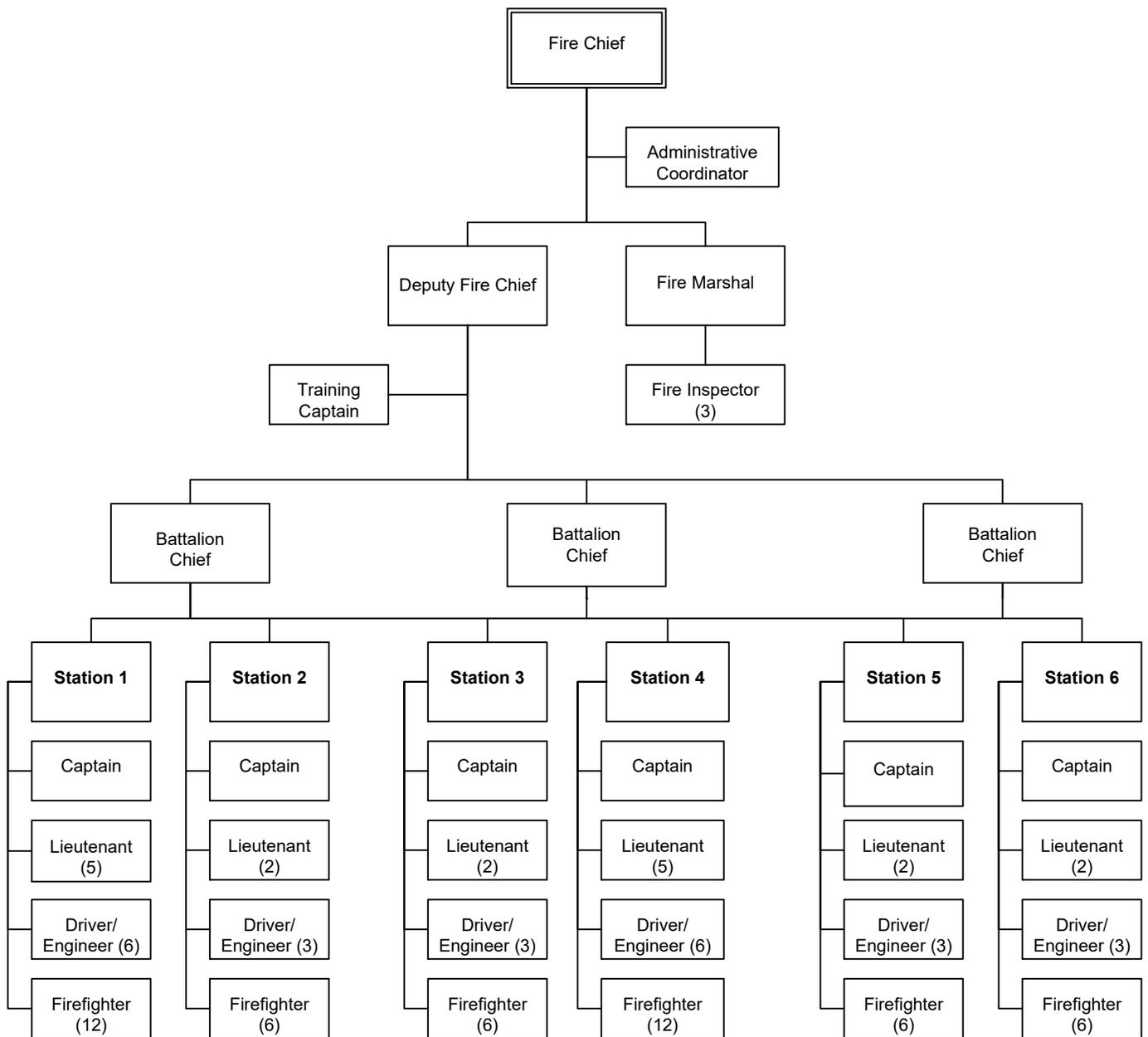
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110341 53220	500.00	500.00	500.00	500.00	500.00	500.00
110341 53260	3,500.00	3,000.00	3,000.00	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	9,100.00	7,600.00	8,000.00	8,000.00	8,000.00	8,000.00
110341 53950	7,267.00	9,640.00	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	894.00	850.00	920.00	920.00	920.00
110341 55120	1,596.00	1,854.00	1,700.00	1,900.00	1,900.00	1,900.00
110341 55130	1,281.00	1,422.00	1,450.00	1,500.00	1,500.00	1,500.00
110341 55140	3,243.38	5,764.00	3,500.00	5,800.00	5,800.00	5,800.00
TOTAL Operating	137,837.38	153,974.00	133,200.00	150,820.00	150,820.00	150,820.00
5C Capital						
110341 99470	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341 99500	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Capital	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Animal Control	598,667.38	623,109.00	620,103.00	637,723.00	645,151.00	645,151.00

Cleveland Fire Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110350 Fire						
5A Personnel						
110350	5,867,460.00	5,971,131.61	6,290,000.00	6,214,500.00	6,395,686.00	6,395,686.00
110350	287,500.00	206,748.24	220,000.00	220,000.00	220,000.00	220,000.00
110350	140.00	4,140.00	4,140.00	4,140.00	4,140.00	4,140.00
110350	81,700.00	84,700.00	111,700.00	111,700.00	101,500.00	101,500.00
110350	76,800.00	82,400.00	85,600.00	85,600.00	85,600.00	85,600.00
110350	3,560.00	2,150.00	3,000.00	3,000.00	3,000.00	3,000.00
110350	80,150.00	88,769.00	90,000.00	90,000.00	90,000.00	90,000.00
110350	43,955.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
110350	10,600.00	16,731.15	17,604.00	17,604.00	17,604.00	17,604.00
110350	200.00	125.00	200.00	200.00	200.00	200.00
110350	25,200.00	21,975.00	32,100.00	27,000.00	27,000.00	27,000.00
110350	81,500.00	86,390.00	90,710.00	90,710.00	90,710.00	90,710.00
110350	498,570.00	498,570.00	498,570.00	498,570.00	512,431.00	512,431.00
110350	1,539,540.00	1,745,670.00	1,832,954.00	1,832,954.00	1,832,954.00	1,832,954.00
110350	1,429,920.00	1,515,720.00	1,591,506.00	1,574,000.00	1,611,470.00	1,611,470.00
110350	74,600.00	78,330.00	82,246.00	82,246.00	82,246.00	82,246.00
110350	18,000.00	19,080.00	20,034.00	20,034.00	20,034.00	20,034.00
110350	15,445.00	13,650.00	28,650.00	28,650.00	28,650.00	28,650.00
110350	7,800.00	7,800.00	8,034.00	8,034.00	8,034.00	8,034.00
110350	27,000.00	22,000.00	27,000.00	27,000.00	27,000.00	27,000.00
110350	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
110350	23,350.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
TOTAL Personnel						
	10,242,990.00	10,591,080.00	11,159,048.00	11,060,942.00	11,283,259.00	11,283,259.00
5B Operating						
110350	500.00	500.00	500.00	500.00	500.00	500.00
110350	7,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110350	2,200.00	4,000.00	12,000.00	8,000.00	8,000.00	8,000.00
110350	2,200.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110350	4,000.00	4,500.00	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	123,800.00	128,500.00	132,355.00	132,355.00	132,355.00	132,355.00
110350	63,140.00	67,000.00	69,010.00	69,010.00	69,010.00	69,010.00
110350	5,000.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00

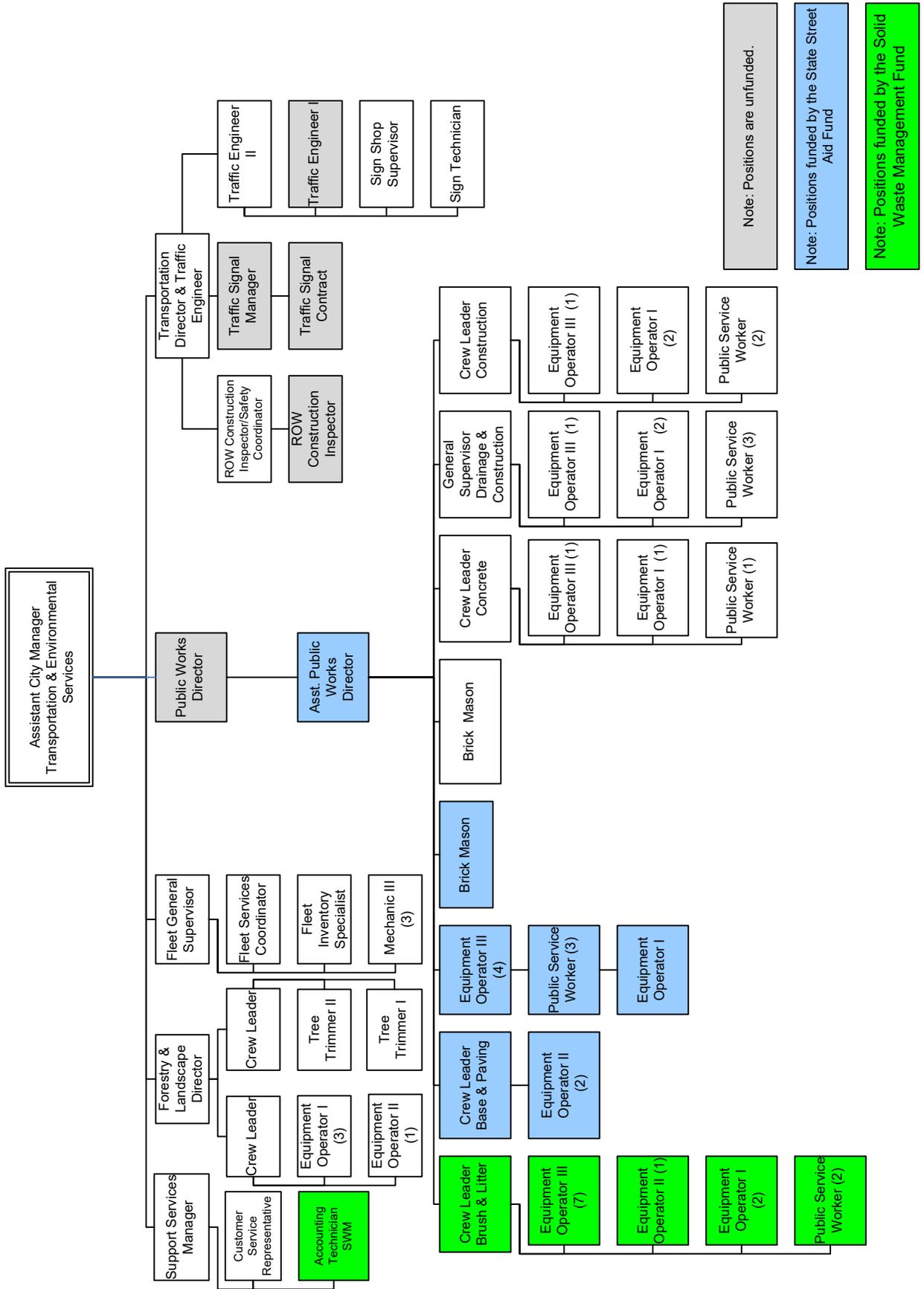
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

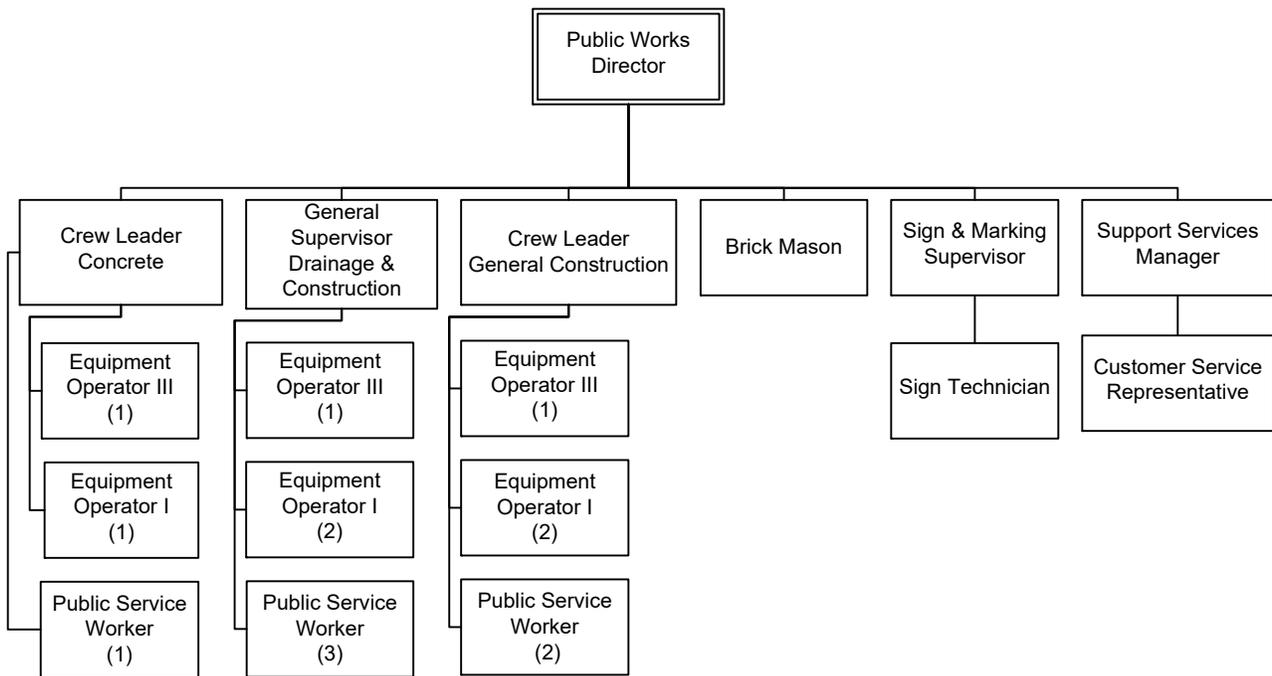
FOR PERIOD 99

General Fund	2022		2023		2024			2024	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED		
110350 52610	100,000.00	100,000.00	100,000.00	110,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
110350 52620	6,400.00	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	94,700.00	94,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110350 52660	15,000.00	90,000.00	90,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
110350 52830	7,000.00	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	2,000.00	17,200.00	17,200.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110350 52880	10,600.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110350 53190	15,000.00	7,000.00	7,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110350 53210	3,200.00	16,500.00	16,500.00	17,000.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
110350 53220	18,000.00	3,200.00	-300.00	3,200.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110350 53230	30,000.00	18,000.00	12,500.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110350 53260	48,000.00	30,000.00	34,500.00	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00
110350 53310	76,690.00	48,000.00	62,850.00	53,025.00	66,000.00	66,000.00	66,000.00	66,000.00	66,000.00
110350 53440	6,000.00	103,500.00	103,500.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
110350 53940	1,250.00	4,500.00	4,500.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110350 53980	16,800.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110350 53990	58,512.00	15,979.00	15,979.00	.00	.00	.00	.00	.00	.00
110350 55110	31,411.00	22,067.00	22,067.00	20,002.00	22,800.00	22,800.00	22,800.00	22,800.00	22,800.00
110350 55120	123,579.28	55,406.00	55,406.00	62,078.00	57,100.00	57,100.00	57,100.00	57,100.00	57,100.00
110350 55130		35,269.00	35,269.00	53,292.00	36,400.00	36,400.00	36,400.00	36,400.00	36,400.00
110350 55140		113,060.00	113,060.00	150,204.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
110350 55990		.00	.00	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL Operating	872,582.28	945,131.00	945,131.00	992,266.00	940,765.00	940,765.00	940,765.00	940,765.00	940,765.00
5C Capital									
110350 99470	60,497.00	100,000.00	100,000.00	.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
110350 99500	16,000.00	13,000.00	13,000.00	24,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110350 99510	30,360.00	28,000.00	28,000.00	40,041.00	40,041.00	40,041.00	40,041.00	40,041.00	40,041.00
TOTAL Capital	106,857.00	141,000.00	141,000.00	64,041.00	155,041.00	155,041.00	155,041.00	155,041.00	155,041.00
TOTAL Fire	11,222,429.28	11,677,211.00	11,677,211.00	12,215,355.00	12,156,748.00	12,379,065.00	12,379,065.00	12,379,065.00	12,379,065.00

Public Works Department



Public Works Operations Division



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110400 Public works						
5A Personnel						
110400 51110 Salaries	950,687.00	1,084,875.00	1,118,050.00	1,118,050.00	1,156,398.00	1,156,398.00
110400 51120 Overtime	22,550.00	20,000.00	21,000.00	21,000.00	21,000.00	21,000.00
110400 51130 Seasonal	25,000.00	30,000.00	31,000.00	31,000.00	31,000.00	31,000.00
110400 51140 Parttime	9,200.00	9,200.00	45,253.00	10,400.00	10,400.00	10,400.00
110400 51190 Supp Pay	700.00	700.00	700.00	700.00	700.00	700.00
110400 51310 Svc Award	250.00	400.00	575.00	575.00	575.00	575.00
110400 51320 Longevity	16,425.00	17,925.00	17,850.00	17,850.00	17,850.00	17,850.00
110400 51330 Sold Vac	12,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
110400 51340 Christmas	2,383.00	2,800.00	3,912.00	3,912.00	3,912.00	3,912.00
110400 51350 College	200.00	125.00	125.00	125.00	125.00	125.00
110400 51360 Sick Pay	2,550.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110400 51400 Dental	16,000.00	17,000.00	18,850.00	18,850.00	18,850.00	18,850.00
110400 51410 SS	82,350.00	89,000.00	94,020.00	94,020.00	98,674.00	98,674.00
110400 51420 Health	303,000.00	368,900.00	394,125.00	394,125.00	394,125.00	394,125.00
110400 51430 Retirement	183,690.00	203,500.00	203,361.00	203,361.00	213,812.00	213,812.00
110400 51440 Life	13,100.00	14,400.00	14,796.00	14,796.00	14,796.00	14,796.00
110400 51450 Vision	2,900.00	3,300.00	3,550.00	3,550.00	3,550.00	3,550.00
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	1,437.00	1,600.00	1,600.00	1,600.00	1,600.00
110400 51970 Safe Shoes	2,455.00	2,880.00	4,200.00	4,200.00	4,200.00	4,200.00
110400 52820 Car Allow	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	1,653,840.00	1,890,242.00	1,996,767.00	1,961,914.00	2,015,367.00	2,015,367.00
5B Operating						
110400 52110 Postage	200.00	25.00	200.00	200.00	200.00	200.00
110400 52160 GPS	6,300.00	3,000.00	3,100.00	3,100.00	3,100.00	3,100.00
110400 52180 Radios	3,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
110400 52330 Sub Member	500.00	250.00	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	41,000.00	42,230.00	42,230.00	42,230.00	42,230.00
110400 52450 Telephone	21,000.00	21,000.00	21,000.00	19,000.00	19,000.00	19,000.00
110400 52560 ProfSer	55.00	45.00	1,500.00	1,500.00	1,500.00	1,500.00
110400 52660 Bid Maint	16,640.00	34,500.00	15,000.00	14,000.00	14,000.00	14,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022		2023		2024		2024		2024	
	REVISED	BUD	REVISED	BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	CITY MANAGER	ADOPTED
110400 52830	500.00	302.00	302.00	1,000.00	1,000.00	1,000.00	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	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110400 53210	10,200.00	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
110400 53220	4,000.00	7,803.00	7,803.00	7,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110400 53260	8,700.00	8,563.00	8,563.00	11,600.00	11,600.00	11,600.00	11,600.00	11,600.00	11,600.00	11,600.00
110400 53310	91,000.00	91,000.00	91,000.00	95,600.00	95,600.00	95,600.00	95,600.00	95,600.00	95,600.00	95,600.00
110400 53320	145,000.00	132,928.00	132,928.00	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
110400 53410	44,500.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110400 53420	65,000.00	.00	.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	.00	.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
110400 54710	340,500.00	315,000.00	315,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00	325,000.00
110400 55110	9,000.00	9,414.00	9,414.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00
110400 55120	17,879.00	14,470.00	14,470.00	14,905.00	14,905.00	14,905.00	14,905.00	14,905.00	14,905.00	14,905.00
110400 55130	9,018.00	10,168.00	10,168.00	10,475.00	10,475.00	10,475.00	10,475.00	10,475.00	10,475.00	10,475.00
110400 55140	37,960.69	41,910.00	41,910.00	43,168.00	43,168.00	43,168.00	43,168.00	43,168.00	43,168.00	43,168.00
110400 55950	3,000.00	4,185.00	4,185.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
110400 55990	800.00	1,180.00	1,180.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Operating	910,452.69	790,943.00	790,943.00	888,178.00	888,178.00	888,178.00	888,178.00	888,178.00	888,178.00	888,178.00
5C Capital										
110400 99470	22,500.00	25,000.00	25,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110400 99500	3,000.00	1,013.00	1,013.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
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	28,000.00	28,513.00	28,513.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
TOTAL Public Works	2,592,292.69	2,709,698.00	2,709,698.00	2,895,445.00	2,895,445.00	2,895,445.00	2,895,445.00	2,895,445.00	2,895,445.00	2,895,445.00
TOTAL	2,592,292.69	2,709,698.00	2,709,698.00	2,895,445.00	2,895,445.00	2,895,445.00	2,895,445.00	2,895,445.00	2,895,445.00	2,895,445.00

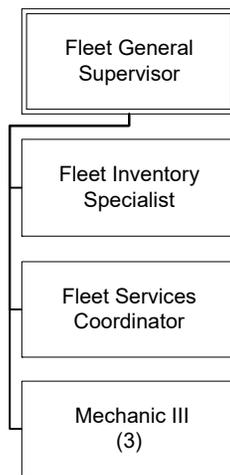
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110421 Street Lighting						
5B Operating						
110421 52410 Utilities	920,456.00	1,035,000.00	1,127,115.00	1,100,000.00	1,100,000.00	1,100,000.00
110421 52470 TL UtilSVC	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110421 52480 PoleAttach	10,200.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00
110421 52490 ITS Maint	49,350.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
110421 52640 TL Maint	721,000.00	783,000.00	896,621.00	850,000.00	850,000.00	850,000.00
TOTAL Operating	1,726,006.00	1,905,700.00	2,111,436.00	2,037,700.00	2,037,700.00	2,037,700.00
5C Capital						
110421 99470 Equip	69,544.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Capital	69,544.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Street Lighting	1,795,550.00	1,915,700.00	2,121,436.00	2,047,700.00	2,047,700.00	2,047,700.00

Fleet Division



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110123 Fleet						
5A Personnel						
110123 51110 Salaries	374,360.00	375,215.00	363,817.00	363,817.00	364,535.00	364,535.00
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	.00	400.00	400.00	400.00	400.00
110123 51320 Longevity	7,800.00	8,625.00	7,650.00	7,650.00	7,650.00	7,650.00
110123 51330 Sold Vac	8,600.00	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00
110123 51340 Christmas	700.00	975.00	980.00	980.00	980.00	980.00
110123 51360 Sick Pay	800.00	800.00	600.00	600.00	600.00	600.00
110123 51400 Dental	3,600.00	4,500.00	5,038.00	5,038.00	5,038.00	5,038.00
110123 51410 SS	30,550.00	30,800.00	29,763.00	29,763.00	29,818.00	29,818.00
110123 51420 Health	70,000.00	97,700.00	95,931.00	95,931.00	95,931.00	95,931.00
110123 51430 Retirement	68,500.00	69,100.00	66,840.00	66,840.00	66,963.00	66,963.00
110123 51440 Life	4,600.00	4,800.00	4,575.00	4,575.00	4,575.00	4,575.00
110123 51450 Vision	900.00	1,000.00	1,079.00	1,079.00	1,079.00	1,079.00
110123 51490 WC Claims	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL Personnel	577,210.00	609,615.00	592,773.00	592,773.00	593,669.00	593,669.00
5B Operating						
110123 52110 Postage	200.00	200.00	200.00	200.00	200.00	200.00
110123 52330 Sub Member	371.00	150.00	1,500.00	1,500.00	1,500.00	1,500.00
110123 52370 Advert	.00	.00	200.00	200.00	200.00	200.00
110123 52410 Utilities	23,500.00	24,200.00	24,926.00	24,900.00	24,900.00	24,900.00
110123 52450 Telephone	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00
110123 52550 ContrSyc	17,434.00	950.00	15,000.00	8,000.00	8,000.00	8,000.00
110123 52610 Veh Maint	500.00	4,000.00	800.00	800.00	800.00	800.00
110123 52620 Equ Maint	5,800.00	7,783.00	12,000.00	12,000.00	12,000.00	12,000.00
110123 52660 Bld Maint	11,220.00	14,700.00	12,000.00	12,000.00	12,000.00	12,000.00
110123 52830 ProfDev	.00	198.00	5,000.00	5,000.00	5,000.00	5,000.00
110123 53190 Office	2,000.00	5,195.00	2,000.00	2,000.00	2,000.00	2,000.00
110123 53220 OSHASupply	1,112.00	2,200.00	2,500.00	2,500.00	2,500.00	2,500.00
110123 53260 Uniform	2,205.00	1,777.00	2,800.00	2,800.00	2,800.00	2,800.00
110123 53310 Gas	2,500.00	3,000.00	3,150.00	3,150.00	3,150.00	3,150.00
110123 55110 Ins-Bld	4,054.00	4,438.00	4,572.00	4,500.00	4,500.00	4,500.00
110123 55120 Ins-Veh	1,481.00	1,418.00	1,648.00	1,650.00	1,650.00	1,650.00
110123 55130 Ins-GenLia	1,490.00	1,657.00	1,707.00	1,700.00	1,700.00	1,700.00

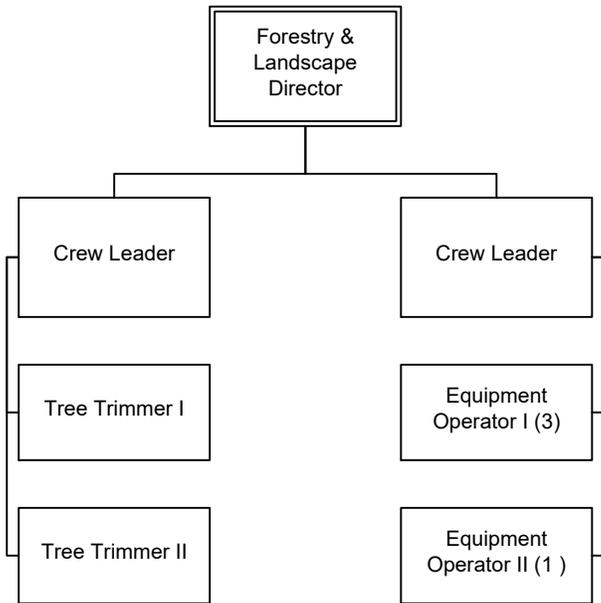
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110123 55140 Ins-WC	6,794.68	7,500.00	7,725.00	7,750.00	7,750.00	7,750.00
TOTAL Operating	88,861.68	87,566.00	105,928.00	98,850.00	98,850.00	98,850.00
5C Capital						
110123 99470 Equip	8,400.00	4,594.00	1,200.00	1,200.00	1,200.00	1,200.00
110123 99500 Hardware	1,838.00	1,200.00	4,800.00	4,800.00	4,800.00	4,800.00
110123 99510 Software	19,966.00	17,050.00	22,900.00	22,900.00	22,900.00	22,900.00
TOTAL Capital	30,204.00	22,844.00	28,900.00	28,900.00	28,900.00	28,900.00
TOTAL Fleet	696,275.68	720,025.00	727,601.00	720,523.00	721,419.00	721,419.00

Forestry and Landscape Division



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110122 Forestry and Landscaping						
5A Personnel						
110122	51110	434,310.00	457,600.00	479,245.00	501,119.00	501,119.00
110122	51120	2,000.00	2,500.00	2,600.00	2,600.00	2,600.00
110122	51140	3,000.00	10,000.00	20,000.00	15,000.00	15,000.00
110122	51310	250.00	600.00	.00	.00	.00
110122	51320	9,000.00	9,600.00	10,050.00	10,050.00	10,050.00
110122	51330	3,850.00	3,800.00	9,000.00	9,000.00	9,000.00
110122	51340	975.00	1,485.00	1,467.00	1,467.00	1,467.00
110122	51360	1,750.00	2,700.00	2,200.00	2,200.00	2,200.00
110122	51400	5,900.00	6,700.00	6,000.00	6,000.00	6,000.00
110122	51410	36,010.00	38,600.00	40,475.00	42,148.00	42,148.00
110122	51420	117,500.00	128,800.00	125,910.00	125,910.00	125,910.00
110122	51430	78,280.00	83,300.00	87,460.00	91,218.00	91,218.00
110122	51440	5,600.00	5,700.00	5,987.00	5,987.00	5,987.00
110122	51450	1,500.00	1,500.00	1,242.00	1,242.00	1,242.00
110122	51490	2,725.00	1,900.00	1,900.00	1,900.00	1,900.00
110122	51920	.00	625.00	200.00	200.00	200.00
110122	52820	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel		706,850.00	759,610.00	797,936.00	820,241.00	820,241.00
5B Operating						
110122	52110	50.00	100.00	100.00	100.00	100.00
110122	52160	4,700.00	4,450.00	4,700.00	4,700.00	4,700.00
110122	52330	.00	.00	600.00	600.00	600.00
110122	52410	4,000.00	4,200.00	4,350.00	4,350.00	4,350.00
110122	52450	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00
110122	52550	29,150.00	25,000.00	30,000.00	30,000.00	30,000.00
110122	52610	48,000.00	64,000.00	40,000.00	40,000.00	40,000.00
110122	52620	1,300.00	575.00	1,000.00	1,000.00	1,000.00
110122	52830	600.00	1,000.00	2,000.00	2,000.00	2,000.00
110122	52880	800.00	750.00	1,100.00	1,100.00	1,100.00
110122	53190	500.00	500.00	750.00	750.00	750.00
110122	53210	9,000.00	9,150.00	9,000.00	9,000.00	9,000.00
110122	53260	3,900.00	4,100.00	4,900.00	4,900.00	4,900.00
110122	53280	2,965.00	1,000.00	9,000.00	9,000.00	9,000.00
TOTAL Operating		106,865.00	117,125.00	127,450.00	127,450.00	127,450.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022		2023		2024			2024
	REVIS	BUD	REVISED	BUD	DEPT	FINANCE	CITY	ADOPTED
110122 53310 Gas	16,875.00	22,300.00	22,300.00	26,500.00	24,500.00	24,500.00	24,500.00	24,500.00
110122 53990 Donation	23,576.08	11,730.00	11,730.00	.00	.00	.00	.00	.00
110122 55120 Ins-Veh	8,471.00	7,642.00	7,642.00	7,872.00	7,872.00	7,872.00	7,872.00	7,872.00
110122 55130 Ins-GenLia	1,823.00	2,085.00	2,085.00	2,148.00	2,148.00	2,148.00	2,148.00	2,148.00
110122 55140 Ins-WC	12,755.71	8,710.00	8,710.00	8,972.00	8,972.00	8,972.00	8,972.00	8,972.00
TOTAL Operating	174,865.79	173,692.00	173,692.00	164,392.00	157,392.00	157,392.00	157,392.00	157,392.00
5C Capital								
110122 99470 Equip	475.00	600.00	600.00	1,200.00	1,000.00	1,000.00	1,000.00	1,000.00
110122 99500 Hardware	550.00	1,500.00	1,500.00	2,000.00	750.00	750.00	750.00	750.00
TOTAL Capital	1,025.00	2,100.00	2,100.00	3,200.00	1,750.00	1,750.00	1,750.00	1,750.00
TOTAL Forestry and Landscapi	882,740.79	935,402.00	935,402.00	965,528.00	952,078.00	979,383.00	979,383.00	979,383.00

Grants and Other Agency Support

Programs, Services, and Functions:

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

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

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

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

The joint funding agreement was amended in FY2016 increasing local government's contributions. The City's share of funding which is \$700,000 for the 911 center is appropriated in this budget.

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

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

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

**FUNDING PERCENTAGES AND SOURCES
FOR JOINT AGENCIES**

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
110700 Appropriations						
5B Operating						
110700	57000	10,468.64	25,000.00	35,000.00	35,000.00	29,500.00
110700	57010	42,300.00	42,300.00	42,300.00	42,300.00	42,300.00
110700	57030	10,404.00	10,500.00	10,500.00	10,500.00	10,500.00
110700	57040	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110700	57050	9,944.76	10,000.00	10,000.00	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	12,500.00	12,500.00	12,500.00	18,000.00
110700	57080	60,000.00	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	700,000.00	700,000.00
110700	57140	108,382.60	110,000.00	110,000.00	110,000.00	110,000.00
110700	57150	4,000.00	4,000.00	4,000.00	9,000.00	9,000.00
110700	57160	1,000.00	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	20,000.00	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	57250	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110700	57260	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57270	16,000.00	18,500.00	13,000.00	18,500.00	18,500.00
110700	57290	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	57310	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57330	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57340	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700	57350	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700	57400	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00
TOTAL Operating	1,387,200.00	1,382,900.00	1,381,000.00	1,391,000.00	1,451,500.00	1,451,500.00
TOTAL Appropriations	1,387,200.00	1,382,900.00	1,381,000.00	1,391,000.00	1,451,500.00	1,451,500.00

Transfer to other Funds

Programs, Services, and Functions:

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

The General Fund makes transfers to the School General Fund to support the school system beyond what it receives from the federal, state, and county governments. In FY2022 the latest state statistics available, Bradley County spent \$9,804 per student for total operating costs of the Bradley County School System (BCSS). The State average was \$10,581.05, which means the BCSS was \$776.38 below the State average. In FY2022 Cleveland City Schools spent \$10,967.29 per pupil on operating costs. This is \$1,162.62 more than the BCSS, or 11.85% and 3.65% above the State average. The bulk of this additional operating money comes from the city. This supplement for FY2024 increased \$6,024,900.

In addition to the transfer to the School General Fund, the City also makes a transfer to the Debt Service Fund not only for city debt, but debt for the School System as well. The transfer for schools for debt service for FY2024 is \$4,049,012. The transfer to the Debt Service Fund for the city is \$6,921,275.

The City and County operate the Library as a joint agency, with each entity paying 50% of the cost. The City's share is shown as a transfer to the Library Fund. This year's transfer is \$707,000.

The Solid Waste functions (residential and commercial garbage and recycling, brush, bulk goods and leaf collection) are partially paid from user fees. Fees are charged for residential and commercial garbage and recycling.

The General Fund will transfer \$100,000 to the Metropolitan Planning Organization Fund to match Federal and State grants and \$50,000 to the Community Development Block Grant Fund. In total, the General Fund is budgeted to transfer \$14,768,175 in FY2024 to these other funds.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

General Fund	2022 REVISIED BUD	2023 REVISIED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
Other Financing Sources						
5D Other Sources (Uses)						
110999 57610 Tfr School	5,605,300.00	5,801,500.00	.00	6,024,900.00	6,024,900.00	6,024,900.00
110999 57620 Tfr Debt	6,728,579.00	6,086,093.00	.00	6,971,275.00	6,971,275.00	6,971,275.00
110999 57630 Tfr Library	679,900.00	684,000.00	684,000.00	688,000.00	688,000.00	707,000.00
110999 57640 Tfr Sidwst	850,000.00	150,000.00	.00	300,000.00	.00	.00
110999 57660 TfrCIP	2,004,718.00	3,082,493.00	.00	1,550,000.00	965,000.00	965,000.00
110999 57670 TfrMPO	89,000.00	151,500.00	.00	100,000.00	100,000.00	100,000.00
110999 57680 TfrCDBG	30,000.00	30,000.00	.00	50,000.00	50,000.00	50,000.00
TOTAL Other Sources (Uses)	15,987,497.00	15,985,586.00	684,000.00	15,634,175.00	14,749,175.00	14,768,175.00
TOTAL Other Financing Source	15,987,497.00	15,985,586.00	684,000.00	15,634,175.00	14,749,175.00	14,768,175.00
TOTAL General Fund	58,040,619.01	59,104,714.11	45,973,328.36	60,245,749.36	60,579,808.00	60,598,808.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	58,040,619.01	59,104,714.11	45,973,328.36	60,245,749.36	60,579,808.00	60,598,808.00
GRAND TOTAL	58,040,619.01	59,104,714.11	45,973,328.36	60,245,749.36	60,579,808.00	60,598,808.00

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



CLEVELAND
TENNESSEE

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FY2024 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, 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 82.1% 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 86.1% 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 8.1% 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 9.4% 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, \$707,000 to support the Cleveland Public Library, \$100,000 for the Metropolitan Planning program and \$50,000 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

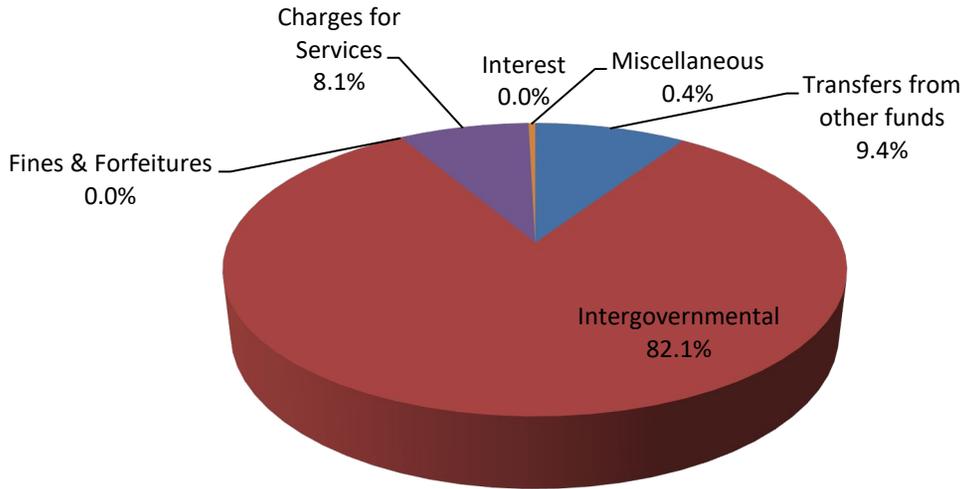
More than 86.1%, or \$62.9 million, of the \$73 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. Almost 8.8% is spent on public works including projects and programs within the State Street Aid Fund and Solid Waste Management Fund.

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.

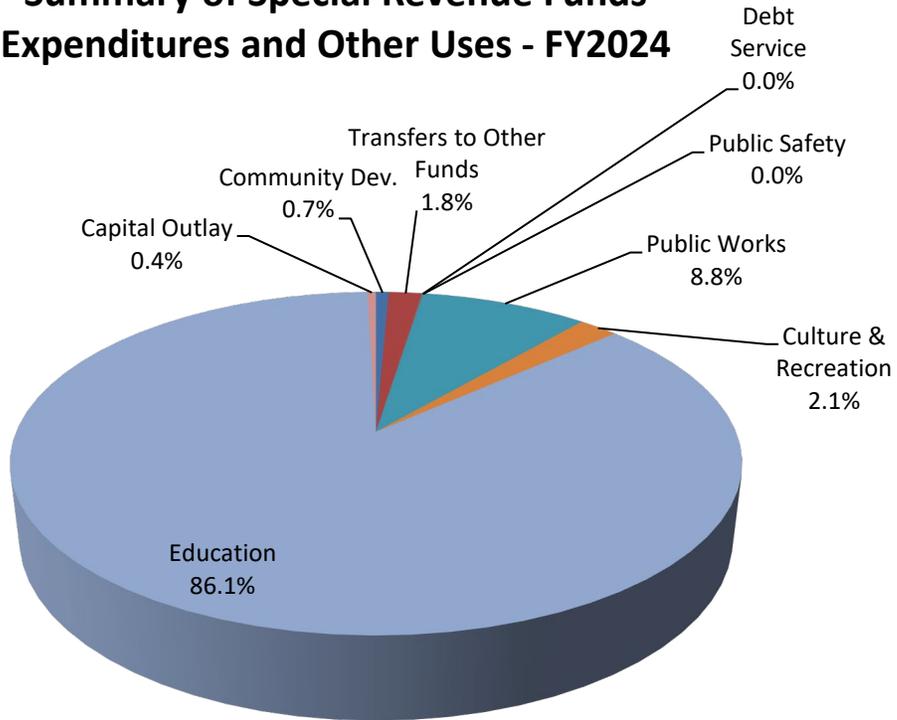
Special Revenue Funds Budget Summary

	FY2022 ACTUAL BUDGET	FY2023 ORIGINAL BUDGET	FY2023 AMENDED BUDGET	FY2024 PROPOSED BUDGET	% OF TOTAL BUDGET
<i>Revenues and Other</i>					
<i>Financial Resources</i>					
Intergovernmental Revenues	\$65,447,081	\$55,364,018	\$55,364,018	\$60,302,803	82.1%
Charges for Services	\$3,719,913	\$4,505,340	\$4,505,340	\$5,912,831	8.1%
Fines and Forfeitures	\$405	\$0	\$0	\$0	0.0%
Interest (Investment) Income	\$20,794	\$17,150	\$17,150	\$18,050	0.0%
Miscellaneous Revenues	\$286,329	\$279,898	\$279,898	\$295,457	0.4%
Transfer from Other Funds	\$7,290,171	\$6,817,000	\$6,817,000	\$6,881,900	9.4%
<i>Total Revenues and Other</i>					
<i>Financial Resources</i>	\$76,764,693	\$66,983,406	\$66,983,406	\$73,411,041	100.0%
<i>Expenditures and Other</i>					
<i>Financing Uses</i>					
Community Development	\$432,750	\$479,283	\$479,283	\$491,315	0.7%
Public Safety	\$31,271	\$23,000	\$23,000	\$23,000	0.0%
Public Works	\$4,503,467	\$5,190,425	\$5,190,425	\$6,458,915	8.8%
Culture and Recreation	\$1,456,609	\$1,478,700	\$1,478,700	\$1,529,100	2.1%
Education	\$62,465,575	\$58,256,126	\$58,256,126	\$62,995,159	86.1%
Capital Outlay	\$2,203,828	\$435,516	\$435,516	\$327,116	0.4%
Debt Service Principal	\$538,560	\$0	\$0	\$0	0.0%
Debt Service Interest & Other	\$51,840	\$17,930	\$17,930	\$13,777	0.0%
Transfers to Other Funds	\$1,268,486	\$1,275,974	\$1,275,974	\$1,294,007	1.8%
<i>Total Expenditures and</i>					
<i>Other Financing Uses</i>	\$72,952,386	\$67,156,954	\$67,156,954	\$73,132,389	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$ 3,812,307	\$ (173,548)	\$ (173,548)	\$ 278,652	
<i>Fund Balance at Beginning of FY</i>	\$ 13,744,155	\$ 17,556,462	\$ 17,556,462	\$ 17,382,914	
<i>Fund Balance at End of FY</i>	\$ 17,556,462	\$ 17,382,914	\$ 17,382,914	\$ 17,661,566	

Summary of Special Revenue Funds Revenue and Other Sources - FY2024

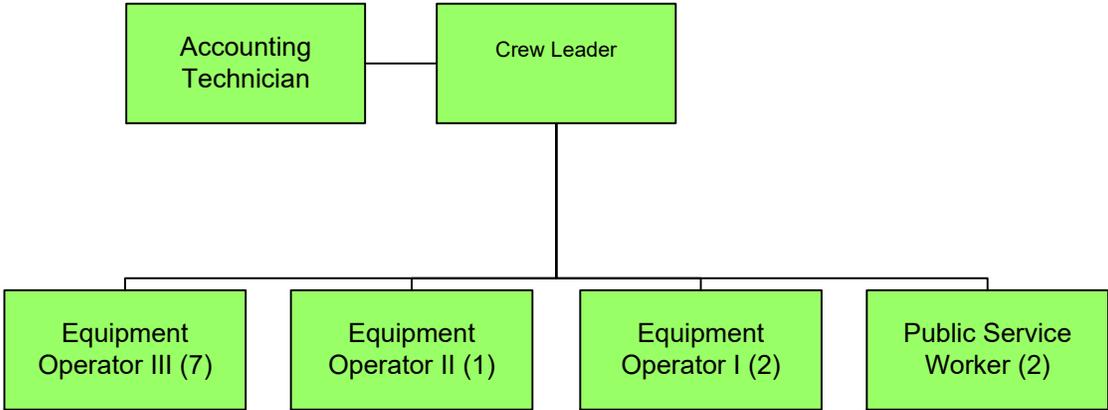


Summary of Special Revenue Funds Expenditures and Other Uses - FY2024



SOLID WASTE MANAGEMENT

Solid Waste Management



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Solid Waste Management		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
121	Solid waste Management						
3D	Charges for services						
121	34412 Comm Grbgb	-1,400,000.00	-1,851,000.00	-1,875,000.00	-2,277,800.00	-2,462,390.00	-2,462,390.00
121	34413 Res Grbgb	-1,900,000.00	-2,383,000.00	-2,740,450.00	-2,826,000.00	-3,180,506.00	-3,180,506.00
	TOTAL Charges for services	-3,300,000.00	-4,234,000.00	-4,615,450.00	-5,103,800.00	-5,642,896.00	-5,642,896.00
3F	Interest						
121	36110 Int-Gen	-1,000.00	-51,021.00	.00	-1,000.00	-1,000.00	-1,000.00
	TOTAL Interest	-1,000.00	-51,021.00	.00	-1,000.00	-1,000.00	-1,000.00
3G	Miscellaneous						
121	36984 ReimwKComp	-3,000.00	.00	.00	.00	.00	.00
121	36990 Misc Rev	-17,274.04	-13,962.00	.00	.00	.00	.00
	TOTAL Miscellaneous	-20,274.04	-13,962.00	.00	.00	.00	.00
5D	Other Sources (Uses)						
121	36810 TransGF	-850,000.00	-150,000.00	.00	-300,000.00	.00	.00
	TOTAL Other Sources (Uses)	-850,000.00	-150,000.00	.00	-300,000.00	.00	.00
	TOTAL Solid Waste Management	-4,171,274.04	-4,448,983.00	-4,615,450.00	-5,404,800.00	-5,643,896.00	-5,643,896.00
	TOTAL Solid Waste Management	-4,171,274.04	-4,448,983.00	-4,615,450.00	-5,404,800.00	-5,643,896.00	-5,643,896.00
	TOTAL REVENUE	-4,171,274.04	-4,448,983.00	-4,615,450.00	-5,404,800.00	-5,643,896.00	-5,643,896.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-4,171,274.04	-4,448,983.00	-4,615,450.00	-5,404,800.00	-5,643,896.00	-5,643,896.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Solid Waste Management		2022	2023	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER
		ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
5A						
Solid waste Mgt						
Personnel						
121431	Salaries	599,450.00	586,880.00	623,446.00	623,446.00	659,326.00
121431	Overtime	21,000.00	18,720.00	18,000.00	18,000.00	18,000.00
121431	Supp Pay	700.00	700.00	650.00	650.00	650.00
121431	Svc Award	950.00	200.00	75.00	75.00	75.00
121431	Longevity	14,125.00	14,200.00	12,300.00	12,300.00	12,300.00
121431	Sold Vac	7,600.00	5,000.00	6,000.00	6,000.00	6,000.00
121431	Christmas	1,600.00	1,600.00	2,282.00	2,282.00	2,282.00
121431	Sick Pay	2,300.00	2,000.00	1,700.00	1,700.00	1,700.00
121431	Dental	8,300.00	10,200.00	11,010.00	11,010.00	11,010.00
121431	SS	60,200.00	51,500.00	50,831.00	50,831.00	53,576.00
121431	Health	167,600.00	214,000.00	217,350.00	217,350.00	217,350.00
121431	Retirement	115,700.00	115,700.00	114,200.00	114,200.00	120,364.00
121431	Life	7,200.00	8,000.00	7,814.00	7,814.00	7,814.00
121431	Vision	2,100.00	2,200.00	2,400.00	2,400.00	2,400.00
121431	WC Claims	4,000.00	3,000.00	3,000.00	3,000.00	3,000.00
121431	Physicals	600.00	500.00	500.00	500.00	500.00
121431	Safe Shoes	1,500.00	2,000.00	2,600.00	2,600.00	2,600.00
TOTAL Personnel		1,014,925.00	1,036,400.00	1,074,158.00	1,074,158.00	1,118,947.00
5B						
Operating						
121431	Postage	65.00	100.00	100.00	100.00	100.00
121431	GPS	3,900.00	2,200.00	2,400.00	2,400.00	2,400.00
121431	Sub Member	100.00	100.00	100.00	100.00	100.00
121431	Advert	200.00	200.00	200.00	200.00	200.00
121431	Recycle	10,000.00	.00	.00	.00	.00
121431	Bld Maint	300.00	14,500.00	500.00	500.00	500.00
121431	ProfDev	400.00	400.00	400.00	400.00	400.00
121431	TireDisp	2,200.00	.00	2,000.00	2,000.00	2,000.00
121431	Landfill	405,929.00	402,503.00	470,000.00	460,000.00	470,000.00
121431	Resident	1,112,480.00	1,180,000.00	1,755,900.00	1,729,000.00	1,757,430.00
121431	Commercial	1,240,753.00	1,321,785.00	1,443,550.00	1,713,000.00	1,773,045.00
121431	ComRecycle	91,813.00	106,898.00	113,000.00	130,000.00	132,993.00
121431	BC Recycle	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
121431	Office	735.00	1,300.00	1,000.00	1,000.00	1,000.00

NEXT YEAR BUDGET LEVELS REPORT

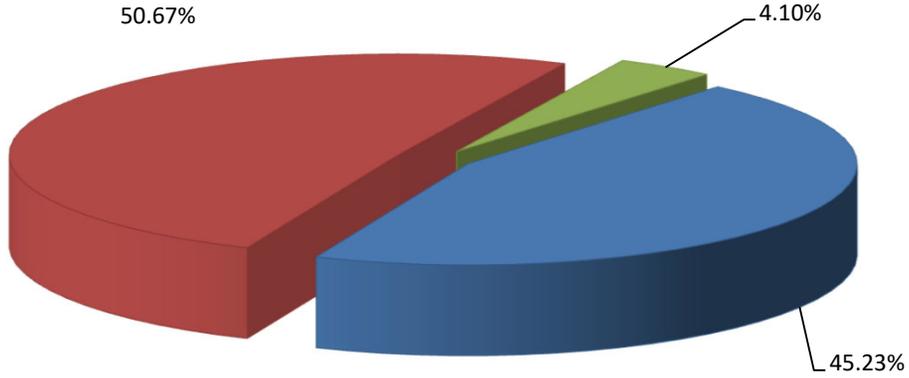
PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

		2022	2023	2024			2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
Solid Waste Management								
121431	53210	14,368.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	
121431	53220	500.00	500.00	600.00	600.00	600.00	600.00	
121431	53260	4,000.00	3,700.00	4,550.00	4,550.00	4,550.00	4,550.00	
121431	53310	84,000.00	110,700.00	97,000.00	97,000.00	97,000.00	97,000.00	
121431	53320	121,406.04	121,750.00	122,000.00	122,000.00	122,000.00	122,000.00	
121431	55110	800.00	200.00	200.00	200.00	200.00	200.00	
121431	55120	13,187.00	12,158.00	12,525.00	12,525.00	12,525.00	12,525.00	
121431	55130	8,872.00	10,037.00	10,350.00	10,350.00	10,350.00	10,350.00	
121431	55140	29,399.66	28,313.00	29,165.00	29,165.00	29,165.00	29,165.00	
121431	55990	500.00	.00	.00	.00	.00	.00	
TOTAL Operating		3,155,907.70	3,332,244.00	4,080,440.00	4,329,990.00	4,431,458.00	4,431,458.00	
5C Capital								
121431	99510	.00	1,326.00	.00	.00	.00	.00	
TOTAL Capital		.00	1,326.00	.00	.00	.00	.00	
TOTAL Solid waste Mgt		4,170,832.70	4,369,970.00	5,154,598.00	5,404,148.00	5,550,405.00	5,550,405.00	
TOTAL Solid waste Management		4,170,832.70	4,369,970.00	5,154,598.00	5,404,148.00	5,550,405.00	5,550,405.00	
TOTAL REVENUE		.00	.00	.00	.00	.00	.00	
TOTAL EXPENSE		4,170,832.70	4,369,970.00	5,154,598.00	5,404,148.00	5,550,405.00	5,550,405.00	
GRAND TOTAL		4,170,832.70	4,369,970.00	5,154,598.00	5,404,148.00	5,550,405.00	5,550,405.00	

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

**Solid Waste Management
2022-2023 Service Contract
\$2,608,683**

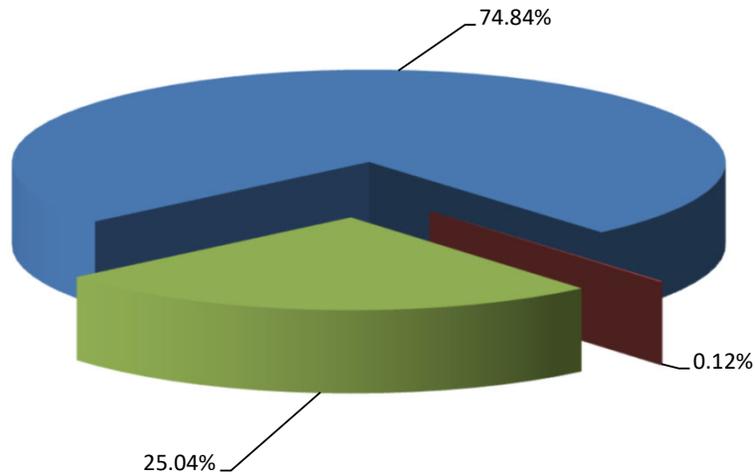


■ Residential Standard \$1,180,000

■ Commercial Standard \$1,321,785

■ Commercial Recycle \$106,898

**Solid Waste Management
2022-2023 Disposal Expenses
\$402,991**



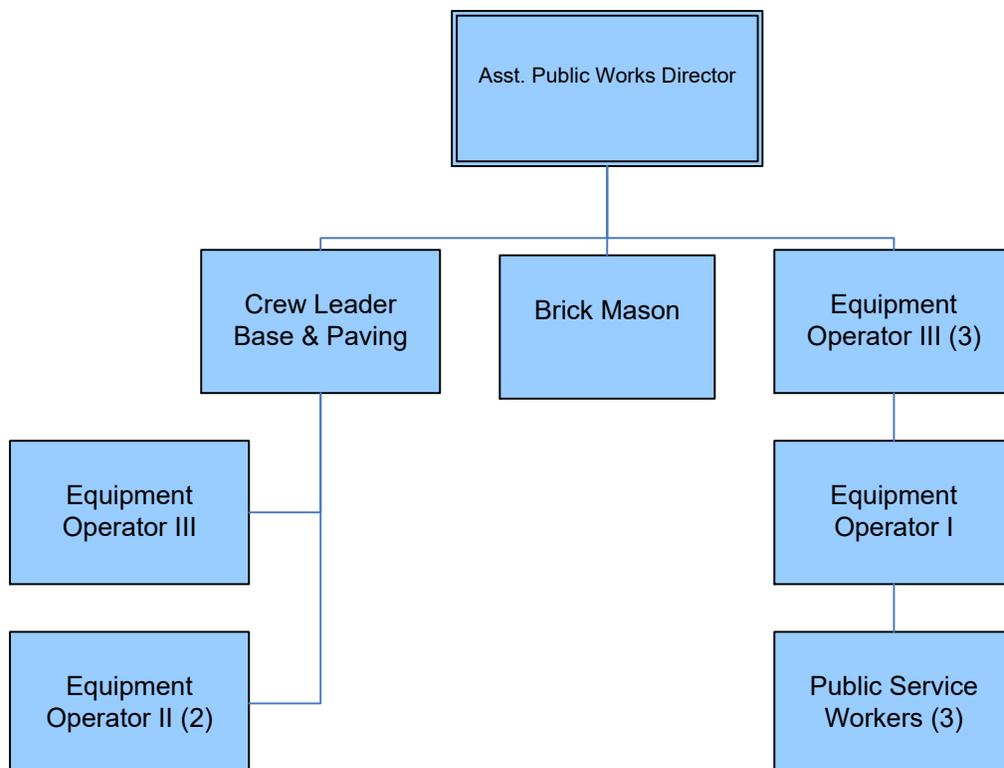
■ Waste Connections Transfer Station \$301,591

■ Bradley County Landfill \$500

■ Contracted Brush Chipping \$100,900

STATE STREET AID

State Street Aid



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
State Street Aid						
124 State Street Aid						
3C Intergovernmental						
124 33551 St Gas Tx	-1,475,000.00	-1,450,000.00	.00	-1,425,000.00	-1,462,000.00	-1,462,000.00
TOTAL Intergovernmental	-1,475,000.00	-1,450,000.00	.00	-1,425,000.00	-1,462,000.00	-1,462,000.00
3F Interest						
124 36110 Int-Gen	-2,000.00	-74,867.00	.00	-1,000.00	-1,000.00	-1,000.00
TOTAL Interest	-2,000.00	-74,867.00	.00	-1,000.00	-1,000.00	-1,000.00
TOTAL State Street Aid	-1,477,000.00	-1,524,867.00	.00	-1,426,000.00	-1,463,000.00	-1,463,000.00
TOTAL State Street Aid	-1,477,000.00	-1,524,867.00	.00	-1,426,000.00	-1,463,000.00	-1,463,000.00
TOTAL REVENUE	-1,477,000.00	-1,524,867.00	.00	-1,426,000.00	-1,463,000.00	-1,463,000.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-1,477,000.00	-1,524,867.00	.00	-1,426,000.00	-1,463,000.00	-1,463,000.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
State Street Aid							
124411	State Street Aid						
5A Personnel							
124411	51110 Salaries	473,850.00	508,750.00	527,492.00	527,492.00	556,991.00	556,991.00
124411	51120 Overtime	7,900.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
124411	51310 Svc Award	550.00	75.00	250.00	250.00	250.00	250.00
124411	51320 Longevity	10,650.00	11,250.00	11,813.00	11,813.00	11,813.00	11,813.00
124411	51330 Sold Vac	4,800.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
124411	51340 Christmas	1,083.00	1,625.00	1,793.00	1,793.00	1,793.00	1,793.00
124411	51360 Sick Pay	1,300.00	1,375.00	1,375.00	1,375.00	1,375.00	1,375.00
124411	51400 Dental	5,600.00	6,100.00	5,631.00	5,631.00	5,631.00	5,631.00
124411	51410 SS	38,500.00	41,200.00	42,093.00	42,093.00	44,350.00	44,350.00
124411	51420 Health	121,600.00	129,000.00	133,565.00	133,565.00	133,565.00	133,565.00
124411	51430 Retirement	86,270.00	92,500.00	94,528.00	94,528.00	99,596.00	99,596.00
124411	51440 Life	5,800.00	6,000.00	6,471.00	6,471.00	6,471.00	6,471.00
124411	51450 Vision	1,400.00	1,400.00	1,260.00	1,260.00	1,260.00	1,260.00
124411	51490 WC Claims	3,400.00	3,442.00	3,000.00	3,000.00	3,000.00	3,000.00
124411	51920 Physicals	196.00	250.00	500.00	500.00	500.00	500.00
124411	51970 Safe Shoes	1,421.00	1,458.00	2,200.00	2,200.00	2,200.00	2,200.00
	TOTAL Personnel	764,320.00	811,925.00	839,471.00	839,471.00	876,295.00	876,295.00
5B Operating							
124411	55140 Ins-wc	22,362.95	31,275.00	32,215.00	32,215.00	32,215.00	32,215.00
	TOTAL Operating	22,362.95	31,275.00	32,215.00	32,215.00	32,215.00	32,215.00
5C Capital							
124411	99540 Equiprep1	213,658.00	170,000.00	187,880.00	93,616.00	93,616.00	93,616.00
	TOTAL Capital	213,658.00	170,000.00	187,880.00	93,616.00	93,616.00	93,616.00
5D Other Sources (Uses)							
124411	57620 Tfr Debt	447,836.00	444,042.00	459,698.00	459,698.00	459,698.00	459,698.00
	TOTAL Other Sources (Uses)	447,836.00	444,042.00	459,698.00	459,698.00	459,698.00	459,698.00
	TOTAL State Street Aid	1,448,176.95	1,457,242.00	1,519,264.00	1,425,000.00	1,461,824.00	1,461,824.00
	TOTAL State Street Aid	1,448,176.95	1,457,242.00	1,519,264.00	1,425,000.00	1,461,824.00	1,461,824.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	1,448,176.95	1,457,242.00	1,519,264.00	1,425,000.00	1,461,824.00	1,461,824.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

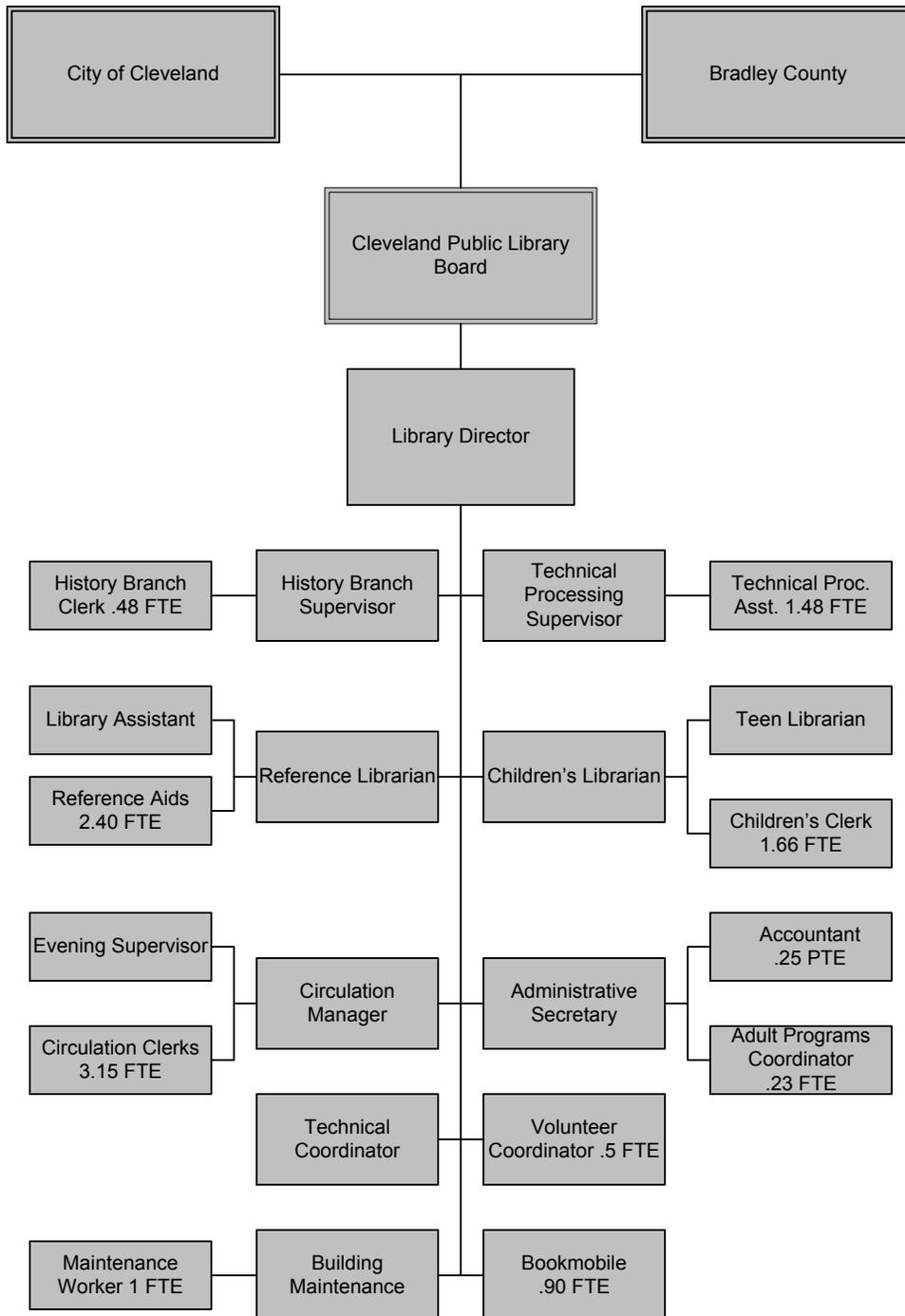
FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
State Street Aid	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
GRAND TOTAL	1,448,176.95	1,457,242.00	1,519,264.00	1,425,000.00	1,461,824.00	1,461,824.00

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

CLEVELAND/BRADLEY COUNTY PUBLIC LIBRARY



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Cleveland Public Library						
129 Cleveland Public Library						
3C Intergovernmental						
129	33492 St Tech	-3,614.00	.00	.00	.00	.00
129	33494 STLbMisc	-58,561.00	.00	.00	.00	.00
129	33711 BradColib	-679,800.00	-684,000.00	-684,000.00	-684,000.00	-707,000.00
	TOTAL Intergovernmental	-741,975.00	-684,000.00	-684,000.00	-684,000.00	-707,000.00
3D Charges for services						
129	34765 Lib-Gifts	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00
	TOTAL Charges for services	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00
3F Interest						
129	36110 Int-Gen	.00	-1,500.00	-1,600.00	-1,600.00	-1,600.00
	TOTAL Interest	.00	-1,500.00	-1,600.00	-1,600.00	-1,600.00
3G Miscellaneous						
129	34761 LibMiscChg	-39,000.00	-40,000.00	-44,000.00	-44,000.00	-44,000.00
129	36991 Lib-Misc	.00	.00	-30,000.00	-30,000.00	.00
	TOTAL Miscellaneous	-39,000.00	-40,000.00	-74,000.00	-74,000.00	-44,000.00
5D Other Sources (Uses)						
129	36810 TransGF	-679,900.00	-684,000.00	-688,000.00	-688,000.00	-707,000.00
	TOTAL Other Sources (Uses)	-679,900.00	-684,000.00	-688,000.00	-688,000.00	-707,000.00
	TOTAL Cleveland Public Libra	-1,530,875.00	-1,479,500.00	-1,517,600.00	-1,517,600.00	-1,529,600.00
	TOTAL Cleveland Public Libra	-1,530,875.00	-1,479,500.00	-1,517,600.00	-1,517,600.00	-1,529,600.00
	TOTAL REVENUE	-1,530,875.00	-1,479,500.00	-1,517,600.00	-1,517,600.00	-1,529,600.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00
	GRAND TOTAL	-1,530,875.00	-1,479,500.00	-1,517,600.00	-1,517,600.00	-1,529,600.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Cleveland Public Library						
129550 Cleveland Public Library						
5A Personnel						
129550 51110 Salaries	764,800.00	785,000.00	.00	813,700.00	813,700.00	813,700.00
129550 51510 Benefit	280,000.00	285,000.00	.00	302,000.00	302,000.00	302,800.00
TOTAL Personnel	1,044,800.00	1,070,000.00	.00	1,115,700.00	1,115,700.00	1,116,500.00
5B Operating						
129550 52120 Books	117,122.00	117,100.00	.00	117,100.00	117,100.00	117,100.00
129550 52410 Utilities	81,366.00	83,400.00	.00	82,000.00	82,000.00	86,000.00
129550 52620 Equ Maint	15,540.00	16,000.00	.00	15,000.00	15,000.00	15,500.00
129550 52660 Bld Maint	10,000.00	21,000.00	.00	16,500.00	16,500.00	17,900.00
129550 53190 Office	70,250.00	70,000.00	.00	70,800.00	70,800.00	71,800.00
129550 53460 GrantExp	76,018.00	.00	.00	.00	.00	.00
129550 55100 Ins	29,161.00	31,200.00	.00	30,500.00	30,500.00	30,500.00
129550 55970 GiftMem	70,000.00	70,000.00	.00	70,000.00	70,000.00	73,800.00
TOTAL Operating	469,457.00	408,700.00	.00	401,900.00	401,900.00	412,600.00
5C Capital						
129550 99330 Improv	398.00	.00	.00	.00	.00	.00
129550 99340 Furn	1,102.00	.00	.00	.00	.00	.00
129550 99470 Equip	11,454.00	.00	.00	.00	.00	.00
TOTAL Capital	12,954.00	.00	.00	.00	.00	.00
TOTAL Cleveland Public Libra	1,527,211.00	1,478,700.00	.00	1,517,600.00	1,517,600.00	1,529,100.00
TOTAL Cleveland Public Libra	1,527,211.00	1,478,700.00	.00	1,517,600.00	1,517,600.00	1,529,100.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,527,211.00	1,478,700.00	.00	1,517,600.00	1,517,600.00	1,529,100.00
GRAND TOTAL	1,527,211.00	1,478,700.00	.00	1,517,600.00	1,517,600.00	1,529,100.00

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DRUG ENFORCEMENT FUND

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
Drug Enforcement	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
130 Drug Enforcement						
3D Charges for services						
130 34214 Drug Task	-1,312.00	.00	.00	.00	.00	.00
TOTAL Charges for services	-1,312.00	.00	.00	.00	.00	.00
3E Fines&Forfeitures						
130 35140 FinesBCDru	-16,500.00	-16,500.00	.00	-16,500.00	-16,500.00	-16,500.00
TOTAL Fines&Forfeitures	-16,500.00	-16,500.00	.00	-16,500.00	-16,500.00	-16,500.00
3F Interest						
130 36110 Int-Gen	-300.00	-6,422.00	.00	-200.00	-200.00	-200.00
TOTAL Interest	-300.00	-6,422.00	.00	-200.00	-200.00	-200.00
3G Miscellaneous						
130 36990 Misc Rev	-10,000.00	-7,000.00	.00	-7,000.00	-7,000.00	-7,000.00
TOTAL Miscellaneous	-10,000.00	-7,000.00	.00	-7,000.00	-7,000.00	-7,000.00
TOTAL Drug Enforcement	-28,112.00	-29,922.00	.00	-23,700.00	-23,700.00	-23,700.00
TOTAL Drug Enforcement	-28,112.00	-29,922.00	.00	-23,700.00	-23,700.00	-23,700.00
TOTAL REVENUE	-28,112.00	-29,922.00	.00	-23,700.00	-23,700.00	-23,700.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-28,112.00	-29,922.00	.00	-23,700.00	-23,700.00	-23,700.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

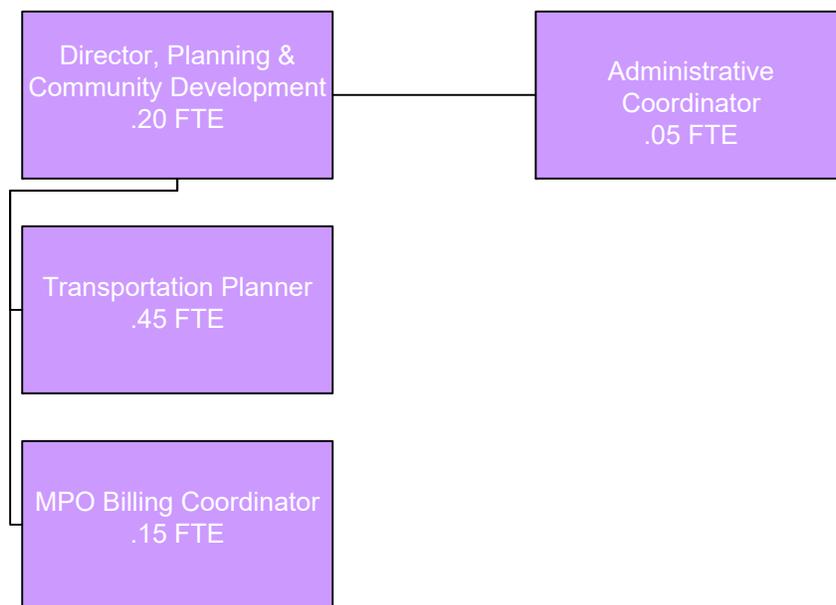
FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Drug Enforcement						
130311 Drug Enforcement						
5B Operating						
130311 52150 Seized Veh	22,770.00	13,000.00	13,000.00	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	32,770.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00
5C Capital						
130311 99470 Equip	1,100.00	600.00	600.00	600.00	600.00	600.00
TOTAL Capital	1,100.00	600.00	600.00	600.00	600.00	600.00
TOTAL Drug Enforcement	33,870.00	23,600.00	23,600.00	23,600.00	23,600.00	23,600.00
TOTAL Drug Enforcement	33,870.00	23,600.00	23,600.00	23,600.00	23,600.00	23,600.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	33,870.00	23,600.00	23,600.00	23,600.00	23,600.00	23,600.00
GRAND TOTAL	33,870.00	23,600.00	23,600.00	23,600.00	23,600.00	23,600.00

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METROPOLITAN PLANNING ORGANIZATION

Metropolitan Planning Organization



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Metro Transportation Planning							
138	Metro Transportation Planning	-198,000.00	-198,000.00	.00	-200,000.00	-200,000.00	-200,000.00
3C Intergovernmental							
138	331111 Fed MPO	-198,000.00	-198,000.00	.00	-200,000.00	-200,000.00	-200,000.00
	TOTAL Intergovernmental	-198,000.00	-198,000.00	.00	-200,000.00	-200,000.00	-200,000.00
5D Other Sources (Uses)							
138	36810 TransGF	-89,000.00	-151,500.00	.00	-100,000.00	-100,000.00	-100,000.00
	TOTAL other Sources (Uses)	-89,000.00	-151,500.00	.00	-100,000.00	-100,000.00	-100,000.00
	TOTAL Metro Transportation P	-287,000.00	-349,500.00	.00	-300,000.00	-300,000.00	-300,000.00
	TOTAL Metro Transportation P	-287,000.00	-349,500.00	.00	-300,000.00	-300,000.00	-300,000.00
	TOTAL REVENUE	-287,000.00	-349,500.00	.00	-300,000.00	-300,000.00	-300,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-287,000.00	-349,500.00	.00	-300,000.00	-300,000.00	-300,000.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

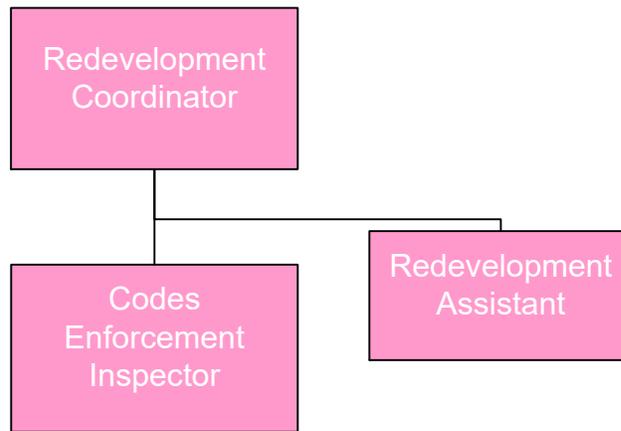
FOR PERIOD 99

		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Metro Transportation Planning							
138203	Metropolitan Planning Org						
5A Personnel							
138203	51110 Salaries	182,600.00	164,600.00	164,600.00	164,600.00	167,755.00	167,755.00
138203	51510 Benefit	78,800.00	57,000.00	57,000.00	57,000.00	57,000.00	57,000.00
	TOTAL Personnel	261,400.00	221,600.00	221,600.00	221,600.00	224,755.00	224,755.00
5B Operating							
138203	52110 Postage	500.00	.00	.00	.00	.00	.00
138203	52450 Telephone	2,400.00	1,600.00	1,600.00	1,000.00	1,000.00	1,000.00
138203	52550 ContrSvc	57,600.00	99,100.00	104,000.00	64,000.00	60,845.00	60,845.00
138203	52830 ProfDev	5,000.00	3,000.00	1,000.00	500.00	500.00	500.00
138203	53190 Office	6,500.00	5,000.00	5,000.00	3,500.00	3,500.00	3,500.00
138203	55140 Ins-wc	.00	101.00	200.00	.00	.00	.00
	TOTAL Operating	72,000.00	108,801.00	111,800.00	69,000.00	65,845.00	65,845.00
5C Capital							
138203	99500 Hardware	4,500.00	.00	3,000.00	.00	.00	.00
138203	99510 Software	16,700.00	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00
	TOTAL Capital	21,200.00	8,900.00	11,900.00	8,900.00	8,900.00	8,900.00
	TOTAL Metropolitan Planning	354,600.00	339,301.00	345,300.00	299,500.00	299,500.00	299,500.00
	TOTAL Metro Transportation P	354,600.00	339,301.00	345,300.00	299,500.00	299,500.00	299,500.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	354,600.00	339,301.00	345,300.00	299,500.00	299,500.00	299,500.00
	GRAND TOTAL	354,600.00	339,301.00	345,300.00	299,500.00	299,500.00	299,500.00

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*Community
Development
Block Grant*

Community Development Block Grant



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Community Deve Block Grant						
139 Comm Dev Block Grant						
3C Intergovernmental						
139						
139	33109	Unprog Fun	.00	-375,000.00	-375,000.00	-375,000.00
139	33123	17 CDBG	.00	.00	.00	.00
139	33124	18 CDBG	-104,599.53	.00	.00	.00
139	33125	19 CDBG	-59,899.55	.00	.00	.00
139	33126	20 CDBG	-166,840.18	.00	.00	.00
139	33127	21 CDBG	-363,964.00	.00	.00	.00
139	33128	22 CDBG	-375,000.00	.00	.00	.00
139	33580	COVID	-73,673.00	.00	.00	.00
	TOTAL Intergovernmental	-1,094,797.16	-524,187.65	-375,000.00	-375,000.00	-375,000.00
5D Other Sources (Uses)						
139	36810	TransGF	-30,000.00	-50,000.00	-50,000.00	-50,000.00
	TOTAL Other Sources (Uses)	-30,000.00	-30,000.00	-50,000.00	-50,000.00	-50,000.00
	TOTAL Comm Dev Block Grant	-1,124,797.16	-554,187.65	-425,000.00	-425,000.00	-425,000.00
	TOTAL Community Deve Block G	-1,124,797.16	-554,187.65	-425,000.00	-425,000.00	-425,000.00
	TOTAL REVENUE	-1,124,797.16	-554,187.65	-425,000.00	-425,000.00	-425,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00
	GRAND TOTAL	-1,124,797.16	-554,187.65	-425,000.00	-425,000.00	-425,000.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Community Deve Block Grant		2022	2023	2024	2024	2024	
Community Deve Block Grant		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
139205 Community Deve lopment							
5A Personnel							
139205 51110	Salaries	48,109.00	49,802.00	73,604.00	73,604.00	73,604.00	73,604.00
139205 51340	Christmas	76.00	77.00	163.00	163.00	163.00	163.00
139205 51360	Sick Pay	210.00	210.00	300.00	300.00	300.00	300.00
139205 51400	Dental	269.00	285.00	427.00	427.00	427.00	427.00
139205 51410	SS	3,702.00	3,832.00	5,666.00	5,666.00	5,666.00	5,666.00
139205 51420	Health	6,197.00	6,350.00	9,526.00	9,526.00	9,526.00	9,526.00
139205 51430	Retirement	8,314.00	8,606.00	12,275.00	12,275.00	12,275.00	12,275.00
139205 51440	Life	605.00	626.00	894.00	894.00	894.00	894.00
139205 51450	Vision	72.00	71.00	102.00	102.00	102.00	102.00
TOTAL Personnel		67,554.00	69,859.00	102,957.00	102,957.00	102,957.00	102,957.00
5B Operating							
139205 52370	Advert	700.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
139205 52450	Telephone	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
139205 52550	ContrSvc	.00	.00	20,000.00	20,000.00	20,000.00	20,000.00
139205 52830	ProfDev	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
139205 53190	Office	800.00	800.00	800.00	800.00	800.00	800.00
139205 53210	OpSupplyCV	11,651.00	10,000.00	.00	.00	.00	.00
139205 53260	Uniform	.00	300.00	300.00	300.00	300.00	300.00
139205 53310	Gas	531.00	500.00	300.00	300.00	300.00	300.00
139205 55910	AdminCosts	9,073.00	.00	.00	.00	.00	.00
139205 55930	DownPay	72,000.00	78,000.00	.00	.00	.00	.00
139205 55960	Misc-Covid	97,064.19	63,673.00	.00	.00	.00	.00
139205 55990	Misc	2,015.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL Operating		197,434.19	159,373.00	27,500.00	27,500.00	27,500.00	27,500.00
5C Capital							
139205 99210	CapProj	.00	30,148.00	.00	224,000.00	224,000.00	224,000.00
139205 99500	Hardware	935.81	.00	.00	.00	.00	.00
64939 BLYTHE TO BLYTHE SIDEWALKS							
139205 99210	CapProj	.00	75,514.65	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Community Deve Block Grant						
84933 AVERY JOHNSON PARK 2						
139205 99210 84933 CapProj	17,850.00	.00	.00	.00	.00	.00
94932 AVERY JOHNSON Park Phase 4						
139205 99210 94932 CapProj	60,000.00	.00	.00	.00	.00	.00
94933 AVERY JOHNSON PARK 3						
139205 99210 94933 CapProj	36,129.51	.00	.00	.00	.00	.00
95034 Mosby Park Phase II						
139205 99210 95034 CapProj	117,327.00	50,537.00	.00	.00	.00	.00
95035 MOSBY PARK PHASE I						
139205 99210 95035 CapProj	73,500.00	.00	.00	.00	.00	.00
95036 Mosby Park - COVID						
139205 99210 95036 MosbyCOVID	305,343.00	.00	.00	.00	.00	.00
95037 Foster Lane - Habitat						
139205 99210 95037 Foster Ln	52,000.00	.00	.00	.00	.00	.00
95038 MOSBY PARK PHASE 3						
139205 99210 95038 Mosby 3	.00	180,768.00	.00	.00	.00	.00
TOTAL Capital	663,085.32	336,967.65	.00	224,000.00	224,000.00	224,000.00
TOTAL Community Development	928,073.51	566,199.65	130,457.00	354,457.00	354,457.00	354,457.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Community Deve Block Grant		2022	2023	2024	2024	2024	2024
Community Deve Block Grant		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
139206 Community Deve lopment							
5A Personnel							
139206	51110	Salaries	16,892.00	41,122.00	41,122.00	41,122.00	41,122.00
139206	51340	Christmas	.00	163.00	163.00	163.00	163.00
139206	51360	Sick Pay	.00	300.00	300.00	300.00	300.00
139206	51400	Dental	752.00	427.00	427.00	427.00	427.00
139206	51410	SS	2,777.00	3,181.00	3,181.00	3,181.00	3,181.00
139206	51420	Health	11,513.00	9,525.00	9,525.00	9,525.00	9,525.00
139206	51430	Retirement	6,237.00	7,144.00	7,144.00	7,144.00	7,144.00
139206	51440	Life	454.00	894.00	894.00	894.00	894.00
139206	51450	Vision	526.00	102.00	102.00	102.00	102.00
TOTAL Personnel		39,151.00	60,674.00	62,858.00	62,858.00	62,858.00	62,858.00
5B Operating							
139206	52370	Advert	100.00	.00	.00	.00	.00
139206	52450	Telephone	1,700.00	1,200.00	1,200.00	1,200.00	1,200.00
139206	52610	Veh Maint	1,484.00	1,200.00	1,200.00	1,200.00	1,200.00
139206	52830	ProfDev	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
139206	53190	Office	257.00	150.00	150.00	150.00	150.00
139206	53260	Uniform	500.00	400.00	400.00	400.00	400.00
139206	53310	Gas	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00
139206	55120	Ins-Veh	348.00	450.00	450.00	450.00	450.00
139206	55990	Misc	755.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Operating		7,144.00	7,890.00	7,400.00	7,400.00	7,400.00	7,400.00
5C Capital							
139206	99500	Hardware	1,000.00	.00	.00	.00	.00
TOTAL Capital		1,000.00	.00	.00	.00	.00	.00
TOTAL Community Deve lopment		47,295.00	68,564.00	70,258.00	70,258.00	70,258.00	70,258.00
TOTAL Community Deve Block G		975,368.51	634,763.65	200,715.00	424,715.00	424,715.00	424,715.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		975,368.51	634,763.65	200,715.00	424,715.00	424,715.00	424,715.00
GRAND TOTAL		975,368.51	634,763.65	200,715.00	424,715.00	424,715.00	424,715.00

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

E-TICKETING GRANT

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
E-Ticketing Grant							
132311	E-Ticketing						
5B Operating							
132311	53100 ETechPo1	11,875.58	11,613.58	.00	.00	.00	.00
132311	53120 ETechCourt	16,632.00	16,775.00	.00	.00	.00	.00
TOTAL Operating		28,507.58	28,388.58	.00	.00	.00	.00
TOTAL E-Ticketing		28,507.58	28,388.58	.00	.00	.00	.00
TOTAL E-Ticketing Grant		28,507.58	28,388.58	.00	.00	.00	.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		28,507.58	28,388.58	.00	.00	.00	.00
GRAND TOTAL		28,507.58	28,388.58	.00	.00	.00	.00

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



2023-2024

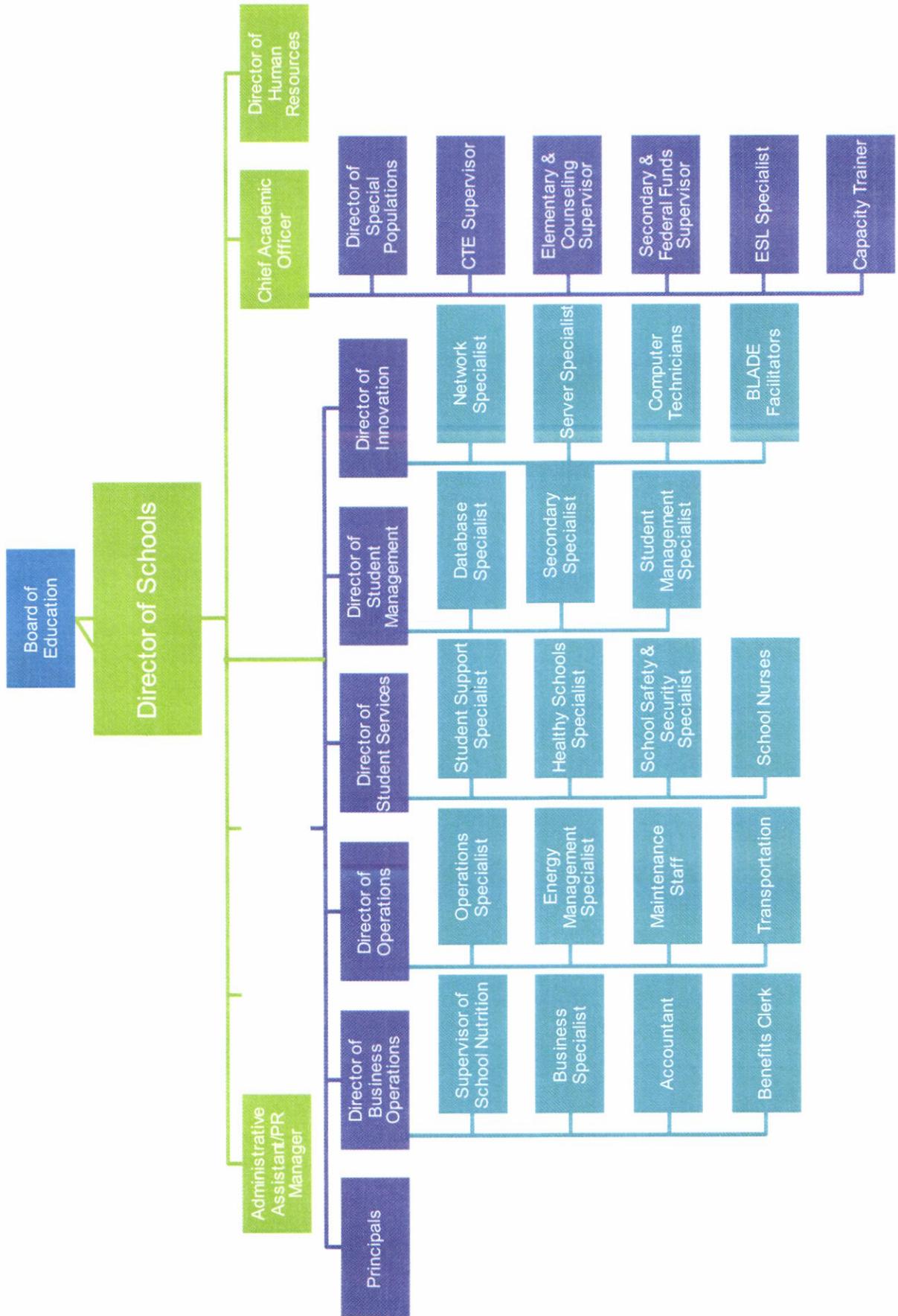
General Fund Budget

and

School Nutrition Budget

Board of Education

Cleveland City Schools



2023-2024 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: much of this funding is through the Tennessee Investment in Student Achievement (account #46510). State funding has been increased by \$4,750,000 based on the February 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 FY2023, projected growth for Sales Tax is approximately 2%.

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 2023-24 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 1.88% to 6.81% and the support staff contribution rate remains at 17.18%. Additional teaching positions were added for ESL, Pre-K, class size, and growth. School and Department allocations were also increased.

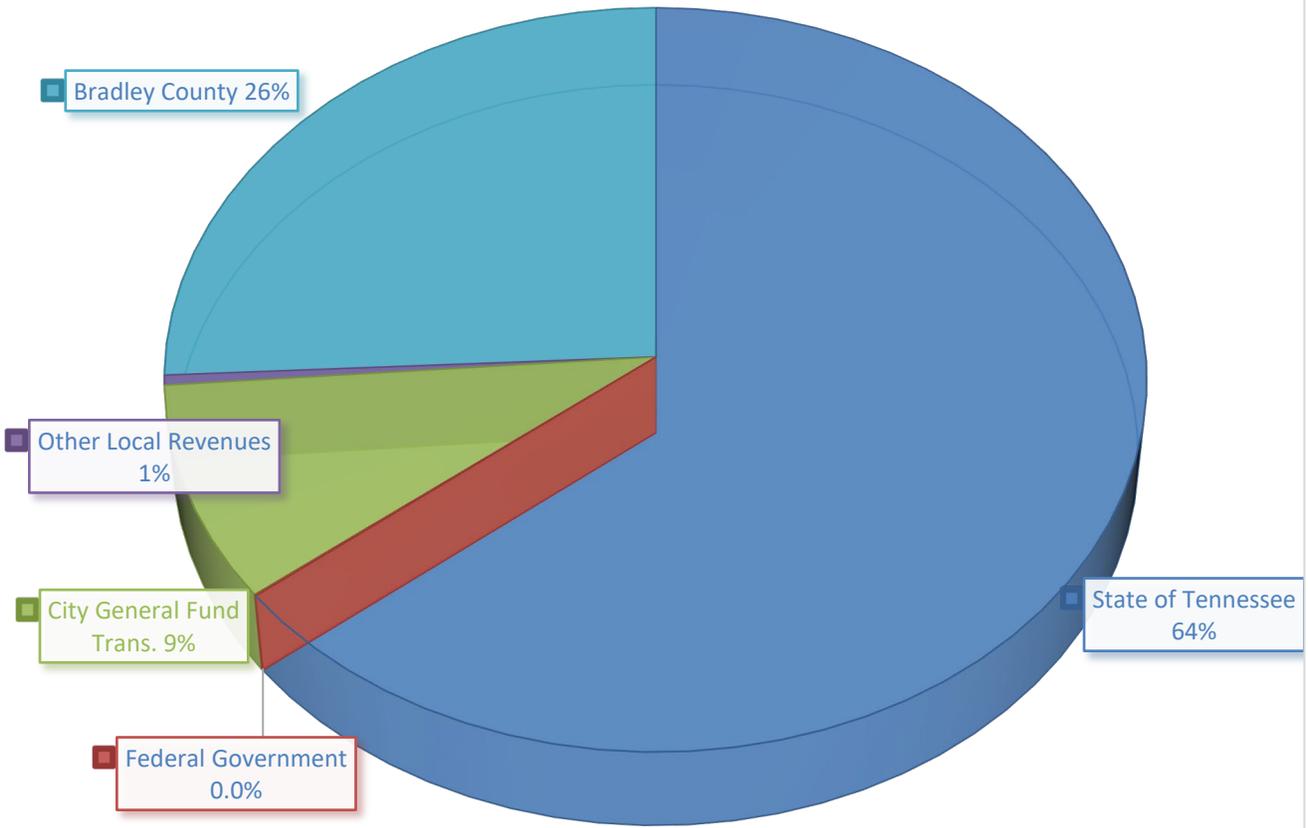
Summary

We have a balanced 2023-24 budget in the amount of \$59,775,387. We are pleased that we can maintain services as we continue to serve the students at Cleveland City Schools.

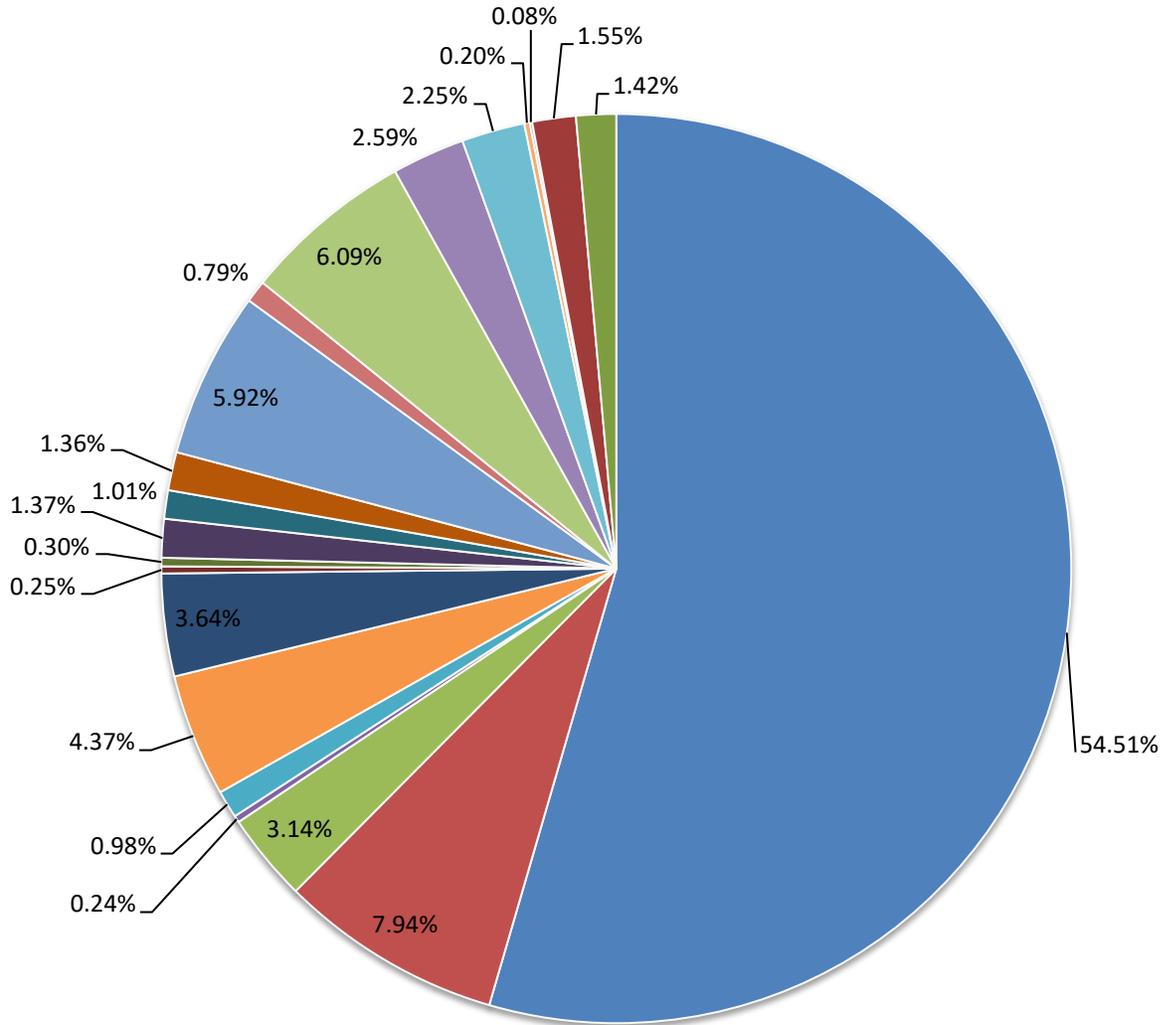
School General Fund Budget Summary

	FY 2022 ACTUAL BUDGET	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY 2024 PROPOSED BUDGET	% OF TOTAL
<i>Revenues and Other</i>					
<i>Financial Sources</i>					
Federal Government	\$293,381	\$30,000	\$30,000	\$30,000	0.1%
State of Tennessee	\$33,169,815	\$33,827,469	\$34,767,586	\$38,472,328	64.4%
Bradley County	\$14,559,140	\$15,077,421	\$15,110,610	\$15,308,117	25.6%
Other Revenues	\$346,431	\$765,465	\$1,847,611	\$359,642	0.6%
Other Financing Sources:					
Transfers from Other Funds	\$5,609,037	\$5,605,300	\$5,606,178	\$5,605,300	9.4%
<i>Total Revenues and Other</i>					
<i>Financial Sources</i>	\$53,977,804	\$55,305,655	\$57,361,985	\$59,775,387	100.0%
<i>Expenditures and Other</i>					
<i>Financing uses</i>					
Regular Instruction	\$27,302,367	\$30,002,616	\$30,704,991	\$32,581,002	54.51%
Special Education	\$3,940,848	\$4,243,450	\$4,147,210	\$4,747,919	7.94%
Vocational Education	\$1,582,725	\$1,652,440	\$1,726,713	\$1,877,459	3.14%
Attendance	\$127,175	\$136,224	\$138,021	\$144,488	0.24%
Health Services	\$533,881	\$542,362	\$559,054	\$587,398	0.98%
Other Student Support	\$2,167,889	\$2,352,340	\$2,447,745	\$2,612,172	4.37%
Instructional Staff	\$1,820,416	\$2,151,920	\$2,051,419	\$2,178,162	3.64%
Special Education Program	\$140,085	\$142,182	\$151,122	\$149,330	0.25%
Vocational Education Program	\$155,463	\$165,322	\$178,240	\$181,779	0.30%
Technology	\$716,677	\$756,626	\$767,797	\$819,720	1.37%
General Administration	\$578,842	\$561,375	\$635,555	\$603,905	1.01%
Office of the Superintendent	\$749,681	\$774,515	\$792,113	\$812,889	1.36%
Office of the Principal	\$3,276,976	\$3,333,768	\$3,519,193	\$3,536,571	5.92%
Business Administration	\$413,627	\$427,285	\$444,232	\$470,813	0.79%
Operation of Plant	\$3,483,005	\$3,494,826	\$3,657,992	\$3,640,426	6.09%
Maintenance of Plant	\$1,394,050	\$1,347,333	\$1,466,451	\$1,548,691	2.59%
Transportation	\$1,369,313	\$1,307,461	\$1,182,959	\$1,342,395	2.25%
Food Service	\$96,462	\$93,861	\$156,323	\$117,455	0.20%
Community Services	\$40,000	\$45,000	\$45,000	\$50,000	0.08%
Early Childhood Education	\$924,887	\$924,887	\$924,727	\$924,727	1.55%
Other Programs	\$148,463	\$0	\$0	\$0	0.00%
Capital Outlay	\$264,706	\$0	\$815,266	\$0	0.00%
Debt Service	\$590,400	\$849,862	\$849,862	\$848,086	1.42%
Other Financing Uses:					
Transfers to other Funds	\$784,679	\$0	\$0	\$0	0.00%
<i>Total Expenditures and</i>					
<i>Other Financing uses</i>	\$52,602,617	\$55,305,655	\$57,361,985	\$59,775,387	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$1,375,187	\$0	\$0	\$0	
<i>Fund Balance at Beginning of FY</i>	\$8,519,040	\$9,894,227	\$9,894,227	\$9,894,227	
<i>Fund Balance at End of FY</i>	\$9,894,227	\$9,894,227	\$9,894,227	\$9,894,227	

2023-2024 REVENUE SUMMARY

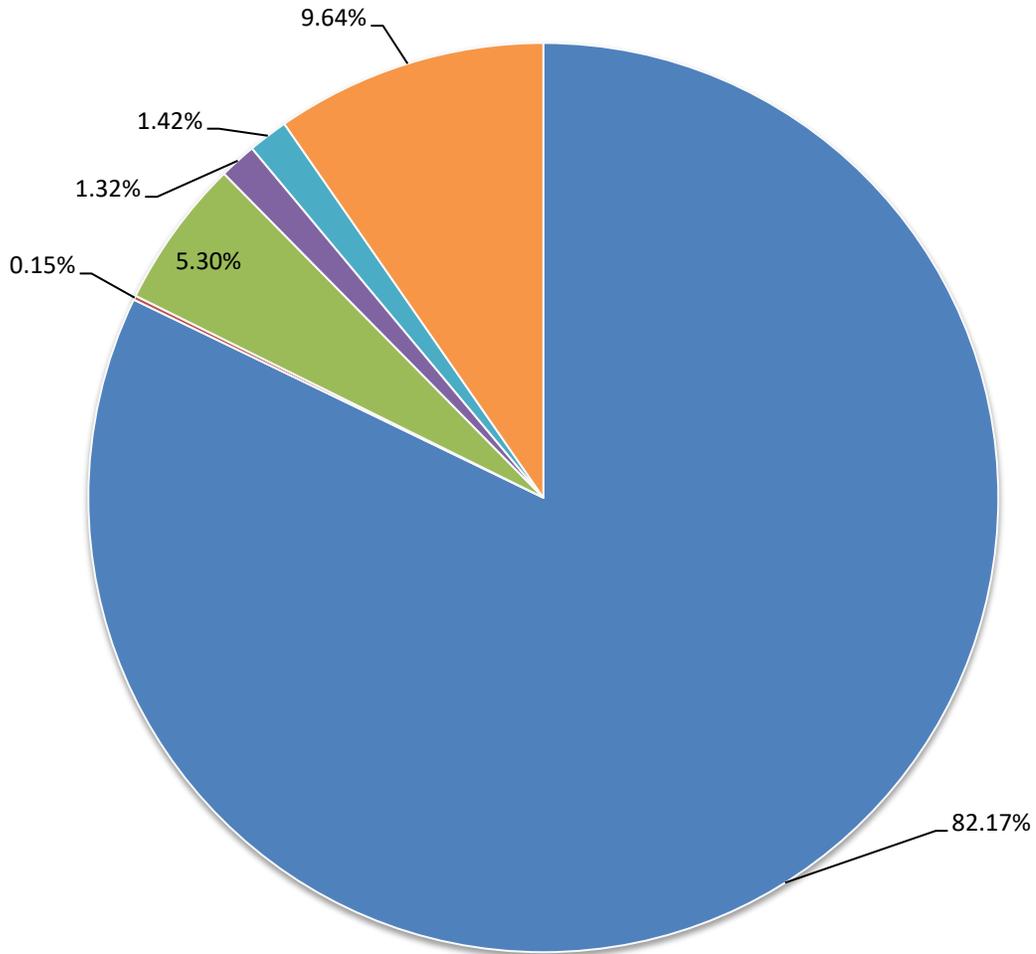


Summary of Expenditures by Category



- | | |
|---------------------------|--------------------------------|
| ■ 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 |

Cleveland City Schools General Fund Budget



- Salaries & Benefits
- \$200 per Teacher (Required BEP)
- Utilities, Janitorial
- Liability, Property Ins, Trustee's Commission
- Debt Service
- Textbooks, Supplies, Maint/Tran, etc.



General Fund Budget Detail

Revenues

2023-2024

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
40110	CURRENT PROPERTY TAX	6,846,454	6,846,454	6,920,724
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	7,379,531	7,412,720	7,535,957
40320	BANK EXCISE TAX	28,376	28,376	28,376
41110	MARRIAGE LICENSES	2,825	2,825	2,825
	TOTAL LOCAL TAXES	15,077,421	15,110,610	15,308,117

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.

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
43511	TUITION-REGULAR DAY	101,935	101,935	101,935
43583	TBI CRIMINAL BACKGROUND	4,800	0	0
	TOTAL CHARGES FOR SERVICES	106,735	101,935	101,935

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
44110	INTEREST EARNED	13,250	13,250	13,250
44170	MISCELLANEOUS REFUNDS	98,841	98,841	98,841
44530	SALE OF EQUIPMENT	6,900	6,900	6,900
44560	DAMAGES RECOVERED	1,800	1,800	1,800
44570	CONTRIBUTIONS & GIFTS	117,896	116,939	111,455
44990	OTHER LOCAL REVENUES	7,461	7,461	25,461
	TOTAL OTHER LOCAL REVENUES	246,148	245,191	257,707

State of Tennessee (46511 – 46981)

FY 2022-23 was the final year of funding for the Basic Education Program (BEP). Beginning in FY 2023-24, state funding will be based on the Tennessee Investment in Student Achievement (TISA). 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 fund, career ladder, state income tax, mixed drink tax and other state grants.

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
46510	TN INVESTMENT IN STUDENT ACHIEVEMENT	0	0	37,305,000
46511	BASIC EDUCATION PROGRAM	32,555,000	32,705,000	0
46520	SCHOOL FOOD SERVICE	27,453	27,453	27,453
46590	OTHER STATE EDUCATION	125,000	903,758	0
46610	CAREER LADDER PROGRAM	50,129	36,648	36,648
46820	INCOME TAX	0	0	0
46850	MIXED DRINK TAX	145,000	170,000	178,500
46980	OTHER STATE GRANTS	924,887	924,727	924,727
	TOTAL STATE OF TENNESSEE	33,827,469	34,767,586	38,472,328

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
47143	EDUCATION OF HANDICAPPED	30,000	30,000	30,000
	TOTAL FEDERAL GOVERNMENT	30,000	30,000	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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
49100	BONDS ISSUED	0	0	0
49200	NOTES ISSUED	0	0	0
49800	OPERATING TRANSFERS	0	878	0
49810	CITY GENERAL FUND TRANSFER	5,605,300	5,605,300	5,605,300
	TOTAL OTHER SOURCES	5,605,300	5,606,178	5,605,300
	TOTAL REVENUES	54,893,073	55,861,500	59,775,387
39000	UNDESIGNATED FUND BALANCE	412,582	1,500,485	0
	TOTAL AVAILABLE FUNDS	55,305,655	57,361,985	59,775,387



General Fund Budget Detail
Expenditures
2023-2024

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 344 teachers, 62.5 teacher assistants, and one homebound teacher (see Appendix pg. 41-42).

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 pg.49). The formula for school allocations is: (Number of teachers X \$200) + (ADM X \$100 K-8 or \$110 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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
116	TEACHERS	19,555,685	19,465,700	22,002,989
117	CAREER LADDER PROGRAM	25,500	14,500	14,500
128	HOMEBOUND TEACHERS	74,601	77,577	79,537
163	ASSISTANTS	1,445,272	1,367,466	1,501,002
188	BONUS PAYMENTS	0	314,953	0
189	OTHER SALARIES & WAGES	162,673	132,775	162,673
201	SOCIAL SECURITY	1,304,095	1,329,304	1,473,163
204	STATE RETIREMENT	1,956,386	2,005,393	1,762,680
206	LIFE INSURANCE	26,768	31,167	31,167
207	MEDICAL INSURANCE	2,845,938	2,949,140	3,113,842
210	UNEMPLOYMENT COMPENSATION	8,000	11,500	8,000
212	EMPLOYER MEDICARE LIABILITY	304,990	310,885	344,530
217	RETIREMENT-HYBRID STABILIZATION	142,014	101,674	142,014
299	OTHER FRINGE BENEFITS	89,285	125,699	125,699
330	OPERATING LEASE PAYMENTS	448,589	450,279	448,589
336	MAINTENANCE & REPAIR	13,450	13,450	15,000
369	CONTRACTS FOR SUBSTITUTE TCHRS	0	396,725	396,725
399	OTHER CONTRACTED SVCS	482,975	244,695	248,400
429	INSTRUCTIONAL SUPPLIES	175,725	260,439	197,575
430	TEXTBOOKS-ELECTRONIC	73,964	73,964	73,964
449	TEXTBOOKS-BOUND	796,136	917,136	157,650
499	OTHER SUPPLIES & MATERIALS	17,650	17,650	130,750
599	OTHER CHARGES	4,650	44,650	72,658
722	REGULAR INSTRUCTION EQUIPMENT	48,270	48,270	77,895
	TOTAL REGULAR INSTR. PROGRAM	30,002,616	30,704,991	32,581,002

71200 Special Education Program

This section includes expenses to provide for students with special needs Pre-K through grade 12. Salaries and benefits for 41 teachers, 29 teacher assistants are included (see Appendix pg.41-42). Also included are contracts for substitute staffing and contracts with private agencies, instructional materials and supplies and equipment. These line items are allocated by school and department (see Appendix pg.49-50).

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
116	TEACHERS	2,270,493	2,166,731	2,511,943
117	CAREER LADDER PROGRAM	6,000	3,000	3,000
128	HOMEBOUND TEACHERS	1,000	1,000	1,000
163	ASSISTANTS	464,959	464,959	682,643
171	SPEECH PATHOLOGIST	358,608	292,692	357,033
188	BONUS PAYMENTS	0	69,364	0
189	OTHER SALARIES & WAGES	71,074	0	77,688
201	SOCIAL SECURITY	195,239	195,239	225,265
204	STATE RETIREMENT	321,168	321,168	326,275
206	LIFE INSURANCE	4,559	5,305	5,305
207	MEDICAL INSURANCE	425,287	426,232	426,232
212	EMPLOYER MEDICARE LIABILITY	45,661	45,661	52,683
312	CONTRACTS-PRIVATE AGENCY	22,102	85,359	22,102
336	MAINTENANCE & REPAIR	1,200	1,200	1,200
369	CONTRACTS FOR SUBSTITUTE TCHRS	0	30,200	17,000
399	OTHER CONTRACTED SERVICES	17,000	0	0
429	INSTRUCTIONAL SUPPLIES	26,950	26,950	25,450
499	OTHER SUPPLIES & MATERIALS	7,450	7,450	7,650
725	SPECIAL EDUCATION EQUIPMENT	4,700	4,700	5,450
	TOTAL SPECIAL EDUCATION	4,243,450	4,147,210	4,747,919

71300 Vocational Education Program

Vocational funds provide career-technical training for students at Cleveland Middle School and Cleveland High School. Salaries and benefits for 20 teachers and contracted staffing for substitutes are included (see Appendix pg. 41). This section also includes instructional materials and supplies and equipment and is allocated by line item (see Appendix pg.49-50). CTE 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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
116	TEACHERS	1,132,172	1,109,499	1,324,625
188	BONUS PAYMENTS	0	13,547	0
201	SOCIAL SECURITY	70,197	70,197	82,127
204	STATE RETIREMENT	98,386	98,386	90,207
206	LIFE INSURANCE	1,215	1,482	1,482
207	MEDICAL INSURANCE	167,511	175,936	175,936
212	EMPLOYER MEDICARE LIABILITY	16,417	16,417	19,207
336	MAINTENANCE & REPAIR	8,500	8,500	10,500
356	TUITION	375	375	375
369	CONTRACTS FOR SUBSTITUTE TCHRS	0	10,438	6,500
399	OTHER CONTRACTED SERVICES	11,000	11,000	4,500
429	INSTRUCTIONAL SUPPLIES	32,700	32,700	43,033
499	OTHER SUPPLIES & MATERIALS	2,300	2,300	2,300
730	VOCATIONAL INSTRUCTION EQUIPMENT	111,667	175,936	116,667
	TOTAL VOCATIONAL EDUC. PROG.	1,652,440	1,726,713	1,877,459

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
105	SUPERVISOR/DIRECTOR	54,295	55,364	57,300
188	BONUS PAYMENTS	0	1,088	0
189	OTHER SALARIES AND WAGES	40,390	40,390	43,301
201	SOCIAL SECURITY	5,870	5,611	6,237
204	STATE RETIREMENT	11,657	11,905	11,341
206	LIFE INSURANCE	122	124	124
207	MEDICAL INSURANCE	15,017	14,726	14,726
212	EMPLOYER MEDICARE LIABILITY	1,373	1,313	1,459
499	OTHER SUPPLIES & MATERIALS	7,500	7,500	10,000
	TOTAL ATTENDANCE	136,224	138,021	144,488

72120 Health Services

This section provides salaries and benefits for 9 fulltime nurses (see Appendix pg. 44). It also includes medical supplies for the school clinics. Coordinated School Health funds are also accounted for here.

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
105	SUPERVISOR/DIRECTOR-CSH	0	75,294	0
131	MEDICAL PERSONNEL	288,919	304,445	326,013
188	BONUS PAYMENTS	0	9,450	0
189	OTHER SALARIES AND WAGES	0	1,500	0
195	CERT. SUBSTITUTE TEACHERS-CSH	0	1,120	0
201	SOCIAL SECURITY	17,913	22,384	20,213
204	STATE RETIREMENT	49,636	48,848	56,009
206	LIFE INSURANCE	797	821	741
207	MEDICAL INSURANCE	50,714	63,699	50,501
212	EMPLOYER MEDICARE LIABILITY	4,189	5,167	4,727
348	POSTAL CHARGES	0	0	0
355	TRAVEL	0	4,142	0
399	OTHER CONTRACTED SERVICES	125,000	0	125,000
413	DRUGS/MEDICAL SUPPLIES	2,000	2,000	2,000
499	OTHER SUPPLIES & MATERIALS	3,194	19,734	2,194
524	IN SERVICE/STAFF DEVELOPMENT	0	450	0
	TOTAL HEALTH SERVICES	542,362	559,054	587,398

72130 Other Student Support

This section includes support services for students including 16 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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
117	CAREER LADDER PROGRAM	3,000	3,000	3,000
123	GUIDANCE PERSONNEL	1,014,626	982,270	1,101,150
124	PSYCHOLOGICAL PERSONNEL	210,573	191,717	285,628
164	ATTENDANTS	162,000	162,000	162,000
188	BONUS PAYMENTS	0	40,401	0
189	OTHER SALARIES & WAGES	68,405	69,121	73,013
201	SOCIAL SECURITY	90,136	90,136	100,737
204	STATE RETIREMENT	118,482	119,865	107,188
206	LIFE INSURANCE	1,168	1,593	1,593
207	MEDICAL INSURANCE	134,563	140,223	140,223
212	EMPLOYER MEDICARE LIABILITY	21,150	21,150	23,559
322	EVALUATION AND TESTING	90,870	90,870	90,870
336	MAINTENANCE & REPAIR	100	100	100
348	POSTAL CHARGES	1,000	1,000	0
399	OTHER CONTRACTED SVCS	428,167	525,399	511,211
499	OTHER SUPPLIES & MATERIALS	8,100	8,900	11,900
	TOTAL OTHER STUDENT SUPPORT	2,352,340	2,447,745	2,612,172

72210 Regular Instruction Support

Expenses are for support of instructional services. Salaries and benefits for 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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
105	SUPERVISOR/DIRECTOR	556,529	482,930	584,416
117	CAREER LADDER PROGRAM	6,000	5,000	5,000
129	LIBRARIANS	676,202	679,442	716,998
132	MATERIALS COORDINATOR	54,698	9,133	0
161	SECRETARIES	161,844	151,065	176,454
188	BONUS PAYMENTS	0	16,683	0
189	OTHER SALARIES & WAGES	91,058	91,058	91,058
201	SOCIAL SECURITY	95,029	95,029	97,583
204	STATE RETIREMENT	161,494	161,494	140,571
206	LIFE INSURANCE	1,476	1,476	1,476
207	MEDICAL INSURANCE	140,790	151,309	151,309
212	EMPLOYER MEDICARE LIABILITY	22,225	22,225	22,822
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	7,000
432	LIBRARY BOOKS/MEDIA	41,000	41,000	41,000
499	OTHER SUPPLIES AND MATERIALS	19,975	19,975	23,475
524	IN-SERVICE/STAFF DEVELOPMENT	75,600	75,600	79,500
790	OTHER EQUIPMENT	3,500	3,500	3,500
	TOTAL REGULAR INSTR. SUPPORT	2,151,920	2,051,419	2,178,162

72220 Special Education Support

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

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
105	SUPERVISOR/DIRECTOR	106,590	110,256	114,115
188	BONUS PAYMENTS	0	3,763	0
201	SOCIAL SECURITY	6,609	6,793	7,075
204	STATE RETIREMENT	9,263	9,996	7,771
206	LIFE INSURANCE	81	83	83
207	MEDICAL INSURANCE	16,104	16,642	16,642
212	EMPLOYER MEDICARE LIABILITY	1,535	1,589	1,644
308	CONSULTANTS	500	500	500
355	TRAVEL	1,500	1,500	1,500
	TOTAL SPECIAL EDUC. SUPPORT	142,182	151,122	149,330

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
105	SUPERVISOR/DIRECTOR	99,180	100,120	103,624
161	SECRETARIES	26,982	31,706	33,630
188	BONUS PAYMENT	0	1,464	0
201	SOCIAL SECURITY	7,822	7,637	8,510
204	STATE RETIREMENT	13,254	14,335	12,834
206	LIFE INSURANCE	149	165	165
207	MEDICAL INSURANCE	13,606	18,526	18,526
212	EMPLOYER MEDICARE LIABILITY	1,829	1,787	1,990
355	TRAVEL	2,500	2,500	2,500
	TOTAL VOCATIONAL EDUC. SUPPORT	165,322	178,240	181,779

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
105	SUPERVISOR/DIRECTOR	103,170	105,780	109,480
188	BONUS PAYMENTS	0	5,018	0
189	OTHER SALARIES & WAGES	226,548	242,108	254,485
201	SOCIAL SECURITY	20,443	20,414	22,566
204	STATE RETIREMENT	47,886	45,770	51,176
206	LIFE INSURANCE	477	494	494
207	MEDICAL INSURANCE	51,160	59,080	59,080
212	EMPLOYER MEDICARE LIABILITY	4,781	4,775	5,278
350	INTERNET CONNECTIVITY	25,406	36,879	36,879
355	TRAVEL	4,000	2,500	2,500
399	CONTRACTED SERVICES	123,149	50,189	67,992
470	CABLING	3,563	20,000	20,000
471	SOFTWARE	127,282	135,000	135,000
499	OTHER SUPPLIES AND MATERIALS	2,000	6,200	21,200
599	OTHER CHARGES	5,000	6,090	6,090
790	OTHER EQUIPMENT	11,761	27,500	27,500
	TOTAL TECHNOLOGY	756,626	767,797	819,720

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 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	855	855
305	AUDIT SERVICES	14,500	15,000	15,000
320	DUES AND MEMBERSHIPS	7,158	7,158	7,158
331	LEGAL SERVICES	20,000	30,000	20,000
506	LIABILITY INSURANCE	67,647	70,486	70,486
508	PREMIUMS ON SURETY BONDS	43,231	44,917	44,917
510	TRUSTEE'S COMMISSION	152,150	152,150	152,150
513	WORKER'S COMP INSURANCE	155,502	176,409	176,409
533	CRIMINAL INVESTIGATION APPLICANT	9,590	9,590	9,590
534	REFUND APPLICANT INVESTIGATION	2,000	500	500
599	OTHER CHARGES	32,000	71,650	50,000
	TOTAL BOARD OF EDUCATION	561,375	635,555	603,905

72320 Office of the Superintendent

This section includes salary and benefits for the Director of Schools, Chief of Staff, Public Relations Specialist 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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
101	ADMINISTRATIVE OFFICER	171,811	178,686	181,547
103	ASSISTANT	119,934	119,990	127,335
117	CAREER LADDER PROGRAM	2,000	2,000	2,000
161	SECRETARIES	78,026	67,438	72,888
188	BONUS PAYMENTS	0	3,574	0
189	OTHER SALARIES & WAGES	64,600	68,600	95,046
201	SOCIAL SECURITY	26,868	23,806	29,687
204	STATE RETIREMENT	44,545	35,467	40,166
206	LIFE INSURANCE	396	371	371
207	MEDICAL INSURANCE	40,755	47,610	47,610
212	EMPLOYER MEDICARE LIABILITY	6,284	6,142	6,943
307	COMMUNICATION	115,000	105,000	105,000
320	DUES AND MEMBERSHIPS	10,705	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	60,381	33,191
435	OFFICE SUPPLIES	16,500	13,810	16,500
599	OTHER CHARGES	19,400	24,033	19,400
701	ADMINISTRATIVE EQUIPMENT	5,000	5,000	5,000
	TOTAL OFFICE OF SUPERINTENDENT	774,515	792,113	812,889

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
104	PRINCIPALS	959,501	976,569	1,159,188
117	CAREER LADDER PROGRAM	5,000	4,000	4,000
139	ASSISTANT PRINCIPALS	1,021,657	1,122,087	975,870
161	SECRETARIES	518,941	527,847	553,315
188	BONUS PAYMENTS	0	28,641	0
201	SOCIAL SECURITY	154,075	155,501	166,927
204	STATE RETIREMENT	261,751	277,129	240,729
206	LIFE INSURANCE	2,753	3,293	3,293
207	MEDICAL INSURANCE	324,006	337,708	337,108
212	EMPLOYER MEDICARE LIABILITY	36,034	36,368	39,039
320	DUES & MEMBERSHIPS	900	900	1,000
336	MAINTENANCE & REPAIR	5,025	5,025	5,025
348	POSTAL CHARGES	5,650	5,650	4,600
355	TRAVEL	5,100	5,100	5,100
399	OTHER CONTRACTED SERVICES	5,035	5,035	6,375
435	OFFICE SUPPLIES	8,565	8,565	19,902
701	ADMINISTRATIVE EQUIPMENT	19,775	19,775	15,100
	TOTAL OFFICE OF THE PRINCIPAL	3,333,768	3,519,193	3,536,571

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
119	BOOKKEEPERS	266,831	283,752	306,132
188	BONUS PAYMENTS	0	2,844	0
201	SOCIAL SECURITY	14,853	16,260	18,980
204	STATE RETIREMENT	45,842	48,899	52,593
206	LIFE INSURANCE	325	337	332
207	MEDICAL INSURANCE	43,210	35,982	35,982
212	EMPLOYER MEDICARE LIABILITY	3,869	3,803	4,439
317	DATA PROCESSING SERVICES	51,355	51,355	51,355
355	TRAVEL	1,000	1,000	1,000
	TOTAL FISCAL SERVICES	427,285	444,232	470,813

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
188	BONUS PAYMENTS	0	377	0
189	OTHER SALARIES & WAGES	44,103	44,103	45,647
201	SOCIAL SECURITY	2,734	2,704	2,830
204	STATE RETIREMENT	3,833	3,866	3,109
206	LIFE INSURANCE	40	42	42
207	MEDICAL INSURANCE	7,176	7,612	7,612
212	EMPLOYER MEDICARE LIABILITY	639	633	662
328	JANITORIAL SERVICES	1,571,377	1,589,508	1,571,377
399	OTHER CONTRACTED SVCS	136,547	136,547	136,547
415	ELECTRICITY	1,116,428	1,250,000	1,250,000
434	NATURAL GAS	115,395	115,395	115,395
454	WATER AND SEWER	229,785	229,785	229,785
501	BOILER INSURANCE	7,384	7,911	7,911
502	BUILDING & CONTENTS INSURANCE	259,385	269,509	269,509
	TOTAL OPERATION OF PLANT	3,494,826	3,657,992	3,640,426

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, 12 maintenance personnel, an administrative assistant (see Appendix pg. 46-47) and funds for building maintenance materials and supplies.

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
105	SUPERVISOR	96,061	102,374	108,687
167	MAINTENANCE PERSONNEL	547,713	590,404	644,502
188	BONUS PAYMENTS	0	9,951	0
189	OTHER SALARIES AND WAGES	35,000	35,000	35,000
201	SOCIAL SECURITY	41,782	41,782	48,868
204	STATE RETIREMENT	110,600	121,445	129,398
206	LIFE INSURANCE	1,038	1,071	1,071
207	MEDICAL INSURANCE	109,457	120,760	120,760
212	EMPLOYER MEDICARE LIABILITY	9,842	9,688	11,429
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	116,000
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	38,136	38,136
717	MAINTENANCE EQUIPMENT	2,500	2,500	2,500
	TOTAL MAINTENANCE OF PLANT	1,347,333	1,466,451	1,548,691

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
105	SUPERVISOR	0	0	0
142	MECHANICS	98,624	109,485	102,282
146	BUS DRIVERS	633,704	478,121	655,884
188	BONUS PAYMENTS	0	17,002	0
189	OTHER SALARIES AND WAGES	45,646	47,085	47,243
201	SOCIAL SECURITY	48,234	40,129	49,935
204	STATE RETIREMENT	24,786	32,525	25,688
206	LIFE INSURANCE	253	247	247
207	MEDICAL INSURANCE	26,125	28,593	28,593
212	EMPLOYER MEDICARE LIABILITY	11,281	8,927	11,678
313	CONTRACTS WITH PARENTS	1,000	1,000	1,000
340	MEDICAL/DENTAL SERVICES	3,500	3,500	3,500
355	TRAVEL	1,100	1,100	1,100
399	OTHER CONTRACTED SERVICES	22,500	22,500	22,500
412	DIESEL FUEL	189,088	189,088	189,088
425	GASOLINE	20,000	20,000	20,000
433	LUBRICANTS	2,000	2,000	2,000
450	TIRE AND TUBES	17,290	17,290	17,290
453	VEHICLE PARTS	79,440	79,440	79,440
499	OTHER SUPPLIES AND MATERIALS	2,000	2,000	2,000
511	VEHICLE/EQUIPMENT INSURANCE	65,340	67,377	67,377
599	OTHER CHARGES	15,550	15,550	15,550
	TOTAL TRANSPORTATION	1,307,461	1,182,959	1,342,395

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
188	BONUS PAYMENTS	0	37,671	0
189	OTHER WAGES AND SALARIES	70,337	79,287	88,644
201	SOCIAL SECURITY	4,361	7,124	5,496
204	STATE RETIREMENT	12,084	17,774	15,229
206	LIFE INSURANCE	81	83	83
207	MEDICAL INSURANCE	5,978	6,718	6,718
212	EMPLOYER MEDICARE LIABILITY	1,020	1,666	1,285
422	FOOD SUPPLIES	0	6,000	0
	TOTAL FOOD SERVICE	93,861	156,323	117,455

73300 Community Services

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

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
399	OTHER CONTRACTED SERVICES	45,000	45,000	50,000
	TOTAL COMMUNITY SERVICES	45,000	45,000	50,000

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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
310	CONTRACTS-OTHER PUBLIC AGENCY	924,887	924,727	924,727
	TOTAL EARLY CHILDHOOD EDUC.	924,887	924,727	924,727
	TOTAL EDUCATION	54,438,793	55,696,857	58,927,301

76100 Regular Capital Outlay

This section includes expenditures for major building renovations.

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
304	ARCHITECTS	0	16,730	0
707	BUILDING IMPROVEMENTS	0	780,536	0
799	OTHER CAPITAL OUTLAY	0	18,000	0
	TOTAL REGULAR CAPITAL OUTLAY	0	815,266	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		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
82130	PRINCIPAL ON BONDS			
601	PRINCIPAL ON BONDS	461,408	461,408	479,340
82230	INTEREST ON DEBT			
603	INTEREST ON BONDS	193,754	193,754	174,046
82330	OTHER DEBT SERVICE			
699	DEBT SERVICE	194,700	194,700	194,700
	TOTAL DEBT SERVICE	849,862	849,862	848,086
	TOTAL EXPENDITURES	55,305,655	57,361,985	59,775,387



School Nutrition

Fund 143

Revenues and Expenditures

2023-2024

Fund 143 – Food Service

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

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
43521	STUDENT LUNCHES	0	0	0
43522	ADULT LUNCHES	23,000	19,269	28,000
43523	BREAKFAST	0	3,630	0
43525	ALA CARTE	60,000	51,987	70,000
44110	INTEREST EARNED	400	4,711	1,000
47112	USDA COMMODITIES	236,262	236,232	263,508
47113	USDA BREAKFAST	1,070,830	652,127	1,080,500
47111	USDA LUNCH	2,013,450	2,109,760	2,225,500
47114	USDA - OTHER (FRESH FRUIT/VEG GRANT & SUPPER PROGRAM)	160,391	116,045	162,350
	TOTAL REVENUES	3,564,333	3,193,761	3,830,858
39000	UNDESIGNATED FUND BALANCE	236,000	235,768	237,000
	TOTAL AVAILABLE FUNDS	3,800,333	3,429,529	4,067,858

Fund 143 – Food Service continued

OBJECT CODE		2022-2023 ORIGINAL	2022-2023 AMENDED	2023-2024 PROPOSED
162	CLERICAL PERSONNEL	78,000	77,035	86,500
165	CAFETERIA PERSONNEL	1,204,375	892,325	1,204,500
196	IN-SERVICE TRAINING	2,000	800	1,500
201	SOCIAL SECURITY	75,850	60,647	75,850
204	STATE RETIREMENT	169,638	116,984	169,650
206	LIFE INSURANCE	3,900	2,778	3,900
207	MEDICAL INSURANCE	272,000	173,621	272,000
210	UNEMPLOYMENT COMPENSATION	300	0	0
212	EMPLOYER MEDICARE LIABILITY	18,707	14,184	18,700
299	OTHER FRINGE BENEFITS	44,000	33,387	42,000
307	COMMUNICATION	1,300	500	1,300
320	DUES AND MEMBERSHIPS	1,200	1,216	1,800
336	MAINTENANCE & REPAIR	40,000	51,025	50,000
354	TRANSPORTATION-NON STUDENT	3,000	2,316	3,000
355	TRAVEL	2,500	3,303	2,800
399	OTHER CONTRACTED SVCS	1,002,175	915,661	1,002,175
422	FOOD SUPPLIES	725,900	765,483	785,500
435	OFFICE SUPPLIES	1,500	1,382	1,500
451	UNIFORMS	850	120	800
452	UTILITIES	0	0	0
524	STAFF DEVELOPMENT	1,200	572	1,200
469	USDA COMMODITIES	74,438	249,033	263,508
499	OTHER SUPPLIES/MATERIALS	65,000	66,866	70,000
533	CRIMINAL INVESTIGATION APPLICANT	500	291	500
710	FOOD SERVICE EQUIPMENT	12,000	0	9,175
	TOTAL FOOD SERVICE	3,800,333	3,429,529	4,067,858

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 6.81% 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/HAS 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.

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 2023-2024

(200 DAYS)

Step	BS	BS+16	MA	MA+16	MA+30	ED S	DR
0	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000	\$ 59,000	\$ 61,500	\$ 64,000
1	\$ 51,000	\$ 51,000	\$ 56,000	\$ 56,000	\$ 60,000	\$ 62,500	\$ 65,000
2	\$ 51,255	\$ 51,255	\$ 56,255	\$ 56,255	\$ 60,255	\$ 62,755	\$ 65,255
3	\$ 51,511	\$ 51,511	\$ 56,511	\$ 56,511	\$ 60,511	\$ 63,011	\$ 65,511
4	\$ 52,026	\$ 52,026	\$ 57,026	\$ 57,026	\$ 61,026	\$ 63,526	\$ 66,026
5	\$ 52,287	\$ 52,287	\$ 57,287	\$ 57,287	\$ 61,287	\$ 63,787	\$ 66,287
6	\$ 52,809	\$ 52,809	\$ 57,809	\$ 57,809	\$ 61,809	\$ 64,309	\$ 66,809
7	\$ 53,073	\$ 53,073	\$ 58,073	\$ 58,073	\$ 62,073	\$ 64,573	\$ 67,073
8	\$ 53,604	\$ 53,604	\$ 58,604	\$ 58,604	\$ 62,604	\$ 65,104	\$ 67,604
9	\$ 54,140	\$ 54,140	\$ 59,140	\$ 59,140	\$ 63,140	\$ 65,640	\$ 68,140
10	\$ 55,223	\$ 55,223	\$ 60,223	\$ 60,223	\$ 64,223	\$ 66,723	\$ 69,223
11	\$ 55,775	\$ 55,775	\$ 60,775	\$ 60,775	\$ 64,775	\$ 67,275	\$ 69,775
12	\$ 56,891	\$ 56,891	\$ 61,891	\$ 61,891	\$ 65,891	\$ 68,391	\$ 70,891
13	\$ 58,029	\$ 58,029	\$ 63,029	\$ 63,029	\$ 67,029	\$ 69,529	\$ 72,029
14	\$ 58,609	\$ 58,609	\$ 63,609	\$ 63,609	\$ 67,609	\$ 70,109	\$ 72,609
15	\$ 59,781	\$ 59,781	\$ 64,781	\$ 64,781	\$ 68,781	\$ 71,281	\$ 73,781
16	\$ 60,678	\$ 60,678	\$ 65,678	\$ 65,678	\$ 69,678	\$ 72,178	\$ 74,678
17	\$ 61,588	\$ 61,588	\$ 66,588	\$ 66,588	\$ 70,588	\$ 73,088	\$ 75,588
18	\$ 62,820	\$ 62,820	\$ 67,820	\$ 67,820	\$ 71,820	\$ 74,320	\$ 76,820
19	\$ 64,076	\$ 64,076	\$ 69,076	\$ 69,076	\$ 73,076	\$ 75,576	\$ 78,076
20	\$ 65,037	\$ 65,037	\$ 70,037	\$ 70,037	\$ 74,037	\$ 76,537	\$ 79,037
21	\$ 66,013	\$ 66,013	\$ 71,013	\$ 71,013	\$ 75,013	\$ 77,513	\$ 80,013
22	\$ 67,003	\$ 67,003	\$ 72,003	\$ 72,003	\$ 76,003	\$ 78,503	\$ 81,003
23	\$ 67,338	\$ 67,338	\$ 72,338	\$ 72,338	\$ 76,338	\$ 78,838	\$ 81,338
24	\$ 67,675	\$ 67,675	\$ 72,675	\$ 72,675	\$ 76,675	\$ 79,175	\$ 81,675
25	\$ 68,013	\$ 68,013	\$ 73,013	\$ 73,013	\$ 77,013	\$ 79,513	\$ 82,013

CLEVELAND CITY SCHOOLS TEACHER ASSISTANT SALARY SCHEDULE 2023-2024

(181 DAYS)

<u>STEP</u>	<u>ANNUAL</u>	<u>DAILY</u>	<u>HOURLY</u>
1	20,363	112.50	15.00
2	20,872	115.31	15.38
3	21,393	118.19	15.76
4	22,035	121.74	16.23
5	22,696	125.39	16.72
6	23,377	129.15	17.22
7	23,845	131.74	17.57
8	24,322	134.38	17.92
9	24,808	137.06	18.27
10	25,304	139.80	18.64
11	26,316	145.39	19.39
12	26,316	145.39	19.39
13	26,316	145.39	19.39
14	26,316	145.39	19.39
15	27,369	151.21	20.16
16	27,369	151.21	20.16
17	27,369	151.21	20.16
18	27,369	151.21	20.16
19	27,369	151.21	20.16
20	28,464	157.26	20.97
21	28,464	157.26	20.97
22	28,464	157.26	20.97
23	28,464	157.26	20.97
24	28,464	157.26	20.97
25+	29,600	163.54	21.80

- Teacher Assistants starting after the first day of school receive a prorated amount based on the # of days worked for the school year.

**CLEVELAND CITY SCHOOLS ADMINISTRATIVE ASSISTANTS – SCHOOLS SALARY SCHEDULE
2023-2024
(210 DAYS)**

<u>STEP</u>	<u>ANNUAL</u>
1	24,452
2	25,433
3	26,196
4	26,982
5	27,792
6	28,348
7	28,915
8	29,492
9	30,082
10	31,586
11	32,000
12	32,407
13	32,816
14	33,630
15	33,630
16	33,630
17	33,630
18	33,630
19	34,446
20	34,446
21	34,446
22	34,446
23	34,446
24	35,863
25+	36,580

CLEVELAND CITY SCHOLS SCHOOL NURSE SALARY SCHEDULE 2023-2024

(181 DAYS)

<u>STEP</u>	<u>ANNUAL</u>
0	33,938
1	34,616
2	35,309
3	35,485
4	35,663
5	36,019
6	36,199
7	36,561
8	36,744
9	37,112
10	37,483
11	38,232
12	38,615
13	39,387
14	40,175
15	40,576
16	41,388
17	42,009
18	42,639
19	43,492
20	44,361
21	45,027
22	45,702
23	46,388
24	46,620
25	46,853

**CLEVELAND CITY SCHOOLS ADMINISTRATIVE ASSISTANTS – STUDENT INFORMATION
COORDINATOR 2023-2024**

(210 DAYS)

<u>STEP</u>		<u>ANNUAL</u>
0		16,869
1		18,127
2		19,032
3		20,364
4		21,559
5		22,833
6		24,106
7		25,380
8		26,652
9		28,608
10		29,322
11		30,055
12		30,804
13		31,574
14		32,363
15		33,171
16		33,697
17		34,178
18		34,659
19		35,140
20		35,622
21		35,622
22		35,622
23		35,622
24		35,622
25		36,413

CLEVELAND CITY SCHOOLS AOB ADMINISTRATIVE ASSISTANTS SALARY SCHEDULE 2023-2024

(12 MONTHS)

<u>STEP</u>		<u>ANNUAL</u>
1		30,295
2		30,901
3		33,662
4		35,346
5		37,030
6		37,988
7		39,638
8		40,281
9		40,899
10		41,515
11		42,131
12		42,746
13		43,328
14		43,917
15		44,302
16		44,577
17		44,851
18		45,121
19		45,392
20		45,665
21		45,941
22		46,400
23		47,327
24		48,228
25		49,481

CLEVELAND CITY SCHOOLS OPERATIONS SALARY SCHEDULE 2023-2024

GENERAL, SKILLED, AND LEAD COMBINED

(12 MONTHS)

<u>STEP</u>		<u>ANNUAL</u>
1		30,556
2		32,798
3		35,048
4		37,300
5		39,550
6		41,804
7		43,301
8		43,683
9		43,683
10		44,368
11		46,200
12		46,200
13		46,200
14		46,200
15		46,200
16		46,564
17		46,564
18		46,564
19		46,564
20		47,243
21		47,243
22		47,243
23		47,243
24		47,243
25		47,898

CLEVELAND CITY SCHOOLS TECHNOLOGY SUPPORT SALARY SCHEDULE 2023-2024

(12 MONTHS)

<u>STEP</u>		<u>ANNUAL</u>
1		30,556
2		32,798
3		35,048
4		37,300
5		39,550
6		41,804
7		43,301
8		43,683
9		43,683
10		44,368
11		46,200
12		46,200
13		46,200
14		46,200
15		46,200
16		46,564
17		46,564
18		46,564
19		46,564
20		47,243
21		47,243
22		47,243
23		47,243
24		47,243
25		47,898

School	Arnold	Blythe/Bower	Candy's Creek	Mayfield	Ross	Stuart	Yates	CMS	CHS	Total
Grades	K-5	K-5	K-5	K-5	3-5	K-5	K-2	6-8	9-12	
Enrollment	267	591	457	401	271	238	265	1266	1814	5570
Certified Teachers	25	50	38	33	28	32	24	98	115	
71100 Regular Instruction										
336 Maint & Repair - Equip	2,000	4,000						5,000		11,000
399 Other Contracted Services		12,400	17,000	12,000	8,450	7,500	8,450	25,000	65,000	155,800
429 Instr Supplies & Materials	13,000	22,600	12,500	7,000	10,000	7,000	12,000	40,535	59,000	183,635
499 Other Supplies & Materials				6,450	3,000	3,000		2,000	1,000	15,450
599 Other Charges			1,000	1,000	3,000		2,000	21,150	44,508	72,658
722 Reg Instruction Equip	4,500	6,000		10,000		2,000	1,000	9,395	35,000	67,895
71200 Special Education Prog										
336 Maint & Repair - Equip								200		200
429 Instr Supplies & Materials	1,000	2,600	1,500	1,000	1,500	1,600	1,250	4,000	3,000	17,450
499 Other Supplies & Materials	500	650		500			500	1,000	1,000	4,150
725 SPED Equipment	250	650	1,500	250	250	550				3,450
71300 Vocational Education										
336 Maint & Repair - Equip								3,000		3,000
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										
72130 Other Student Support										
336 Maint & Repair - Equip								100		100
348 Postal Charges										0
499 Other Supplies & Materials	600	4,000	1,000	500	500	800	1,000	1,500	2,000	11,900
72210 Support-Regular Instr										
399 Other Contracted Services										
432 Library Books	4,000	6,000	11,500	5,000	3,000	3,000	3,000	1,500	4,000	41,000
499 Other Supplies & Materials	425	1,500	1,000	1,000	1,300	500	750	6,000	1,000	13,475
524 In Svc/Staff Development	2,000							2,500		4,500
790 Other Equipment								1,500		1,500
72410 Office of the Principal										
320 Dues & Memberships				900		100				1,000
336 Maint & Repair - Equip								5,025		5,025
348 Postal Charges	500	600		500	500	500	250	1,750		4,600
399 Other Contracted Services	500	1,000			200			3,675	1,000	6,375
435 Office Supplies	1,925	2,000	3,000	100	1,000	500	500	4,845	6,032	19,902
701 Administration Equipment	500	5,100	3,300	500		3,150	400	2,150		15,100
Totals	31,700	69,100	53,300	46,700	32,700	30,200	31,100	146,200	222,540	663,540

2023-2024 SCHOOL ALLOCATIONS

	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	15,300								15,300
722 Reg Instruction Equip								10,000	10,000
72110 Attendance									
499 Other Supplies & Materials							10,000		10,000
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			38,958						38,958
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 Swc/Staff Development					75,000				75,000
790 Other Equipment						2,000			2,000
72230 Vocational Program									
355 Travel			2,500						2,500
Totals	115,000	234,114	122,500	14,500	75,000	19,000	10,000	18,340	608,454

2023-2024 DEPARTMENTAL ALLOCATIONS



CLEVELAND
TENNESSEE

EST. 1842

FY2024 Annual Budget

Debt Service

The wise use of debt is essential to prudent financial planning and management. No city has adequate current revenues to purchase major capital improvements such as buildings, land, utility plants and extensions, and some large equipment. Therefore, it is essential that they borrow additional money to finance these items and pay for them over a period of years. The City Council must establish clear policies to assure that only the debt which is 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 \$163,693,453. The City currently has \$88,737,227 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, 2023, the City of Cleveland had total bonded debt outstanding of \$171,082,200. Of this amount, \$83,099,000 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 \$40,885,000 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 \$2,513,913 for city general projects and \$29,226,717 for Cleveland Utilities. The City had \$1,138,691 in leases outstanding at the end of the year for office and computer equipment.

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.

2022 General Obligation Bonds:

In May 2022, the City of Cleveland issued \$19,220,000 in bonds to fund various capital improvement projects. The bonds are to be paid back over a 25-year period with a fixed interest rate and will mature June 1, 2043.

*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	FY2022 Actual	FY2023 Original	FY2023 Amended	FY2024 Adopted	Percentage Change
REVENUES					
INTEREST	\$13,811	\$5,000	\$139,964	\$5,000	-96.4%
INTERGOVERNMENTAL	\$112,359	\$146,250	\$146,250	\$146,800	0.4%
TRANSFERS	\$7,993,328	\$7,371,224	\$7,472,317	\$8,318,682	11.3%
PROCEEDS OF BONDS	\$0	\$0	\$0	\$0	0.0%
MISCELLANEOUS	\$0	\$0	\$0	\$0	0.0%
Total Revenues	\$8,119,498	\$7,522,474	\$7,758,531	\$8,470,482	9.2%
EXPENDITURES					
DEBT SERVICE - PRINCIPAL PAYMENTS	\$4,809,030	\$4,959,500	\$4,959,500	\$5,253,000	5.9%
DEBT SERVICE - INTEREST PAYMENTS	\$2,637,750	\$3,407,654	\$3,407,654	\$3,212,481	-5.7%
LEASE EQUIPMENT	\$0	\$0	\$101,093	\$0	0.0%
BOND PAYING AGENTS FEES	\$1,728	\$5,000	\$5,000	\$5,000	0.0%
Total Expenditures	\$7,448,508	\$8,372,154	\$8,473,247	\$8,470,481	0.0%
NET INCOME	\$670,990	-\$849,680	-\$714,716	\$1	0.0%
BEGINNING FUND BALANCE	\$5,986,879	\$6,657,869	\$6,657,869	\$5,943,153	-10.7%
ENDING FUND BALANCE	\$6,657,869	\$5,808,189	\$5,943,153	\$5,943,154	0.0%

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 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>2,361,000.00</u>		<u>357,928.60</u>	<u>2,718,928.60</u>	<u>2,718,928.60</u>

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

Debt Service Schedule					
Date	Principal	Coupon	Interest	Period Total	Fiscal Total
FY 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
	27,935,000.00		5,663,206.25	33,598,206.25	33,598,206.25

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

Date	Principal	Coupon	Interest	Period Total	Fiscal Total
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
	5,315,000.00		617,125.00	5,932,125.00	5,932,125.00

Grand Total	33,250,000.00		6,280,331.25	39,530,331.25	39,530,331.25
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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 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>20,585,000.00</u>		<u>4,346,125.00</u>	<u>24,931,125.00</u>	<u>24,931,125.00</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 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

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
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>18,395,000.00</u>		<u>4,152,681.59</u>	<u>22,547,681.59</u>	<u>22,547,681.59</u>
 Grand Total	 38,980,000.00		 8,498,806.59	 47,478,806.59	 47,478,806.59

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 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>8,005,000.00</u>		<u>2,456,879.00</u>	<u>10,461,879.00</u>	<u>10,461,879.00</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 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>11,274,319</u>	<u>30,494,319</u>	<u>30,494,319</u>

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
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
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>2,870,000</u>		<u>1,279,087</u>	<u>4,149,087</u>	<u>4,149,087</u>
Grand Total	22,090,000		12,553,406	34,643,406	34,643,406

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>
5/25/2024	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>636,000.00</u>		<u>98,500.00</u>	<u>734,500.00</u>	<u>734,500.00</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 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	<u>24,472.00</u>	1.50	<u>6,292.00</u>	<u>30,764.00</u>	<u>30,764.00</u>
	<u>828,758.00</u>		<u>207,844.00</u>	<u>1,036,602.00</u>	<u>1,036,602.00</u>

CITY OF CLEVELAND, TN

Existing/Proposed Long-Term Bonded Debt Payment Schedule as of 6/30/2023

Fiscal Year	Existing Debt Principal	New Debt Principal	Total Principal	Future Debt Principal	Grand Total Principal
2024	5,582,578	-	5,582,578	-	5,582,578
2025	6,383,578	-	6,383,578	-	6,383,578
2026	6,632,130	-	6,632,130	-	6,632,130
2027	6,962,472	-	6,962,472	-	6,962,472
2028	6,600,000	-	6,600,000	-	6,600,000
2029	6,550,000	-	6,550,000	-	6,550,000
2030	6,450,000	-	6,450,000	-	6,450,000
2031	5,755,000	-	5,755,000	-	5,755,000
2032	2,925,000	-	2,925,000	-	2,925,000
2033	2,930,000	-	2,930,000	-	2,930,000
2034	3,025,000	-	3,025,000	-	3,025,000
2035	2,835,000	-	2,835,000	-	2,835,000
2036	2,580,000	-	2,580,000	-	2,580,000
2037	2,500,000	-	2,500,000	-	2,500,000
2038	2,250,000	-	2,250,000	-	2,250,000
2039	915,000	-	915,000	-	915,000
2040	945,000	-	945,000	-	945,000
2041	980,000	-	980,000	-	980,000
2042	1,020,000	-	1,020,000	-	1,020,000
2043	1,060,000	-	1,060,000	-	1,060,000
2044	1,105,000	-	1,105,000	-	1,105,000
2045	1,150,000	-	1,150,000	-	1,150,000
2046	1,195,000	-	1,195,000	-	1,195,000
2047	1,240,000	-	1,240,000	-	1,240,000
	<u>79,570,758</u>	<u>-</u>	<u>79,570,758</u>	<u>-</u>	<u>79,570,758</u>

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

		2022	2023	2024	2024	2024	2024
Debt Service		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
210 Debt Service							
3C Intergovernmental							
210	36972 BrColib	-146,450.00	-146,250.00	.00	-146,800.00	-146,800.00	-146,800.00
	TOTAL Intergovernmental	-146,450.00	-146,250.00	.00	-146,800.00	-146,800.00	-146,800.00
3F Interest							
210	36110 Int-Gen	-5,000.00	-139,964.00	.00	-5,000.00	-5,000.00	-5,000.00
	TOTAL Interest	-5,000.00	-139,964.00	.00	-5,000.00	-5,000.00	-5,000.00
5D Other Sources (Uses)							
210	36810 TransGF	-6,728,579.00	-6,086,093.00	.00	-6,921,275.00	-6,921,275.00	-6,921,275.00
210	36820 TransSA	-447,836.00	-444,042.00	.00	-459,698.00	-459,698.00	-459,698.00
210	36830 TransSTW	.00	-110,250.00	.00	-103,400.00	-103,400.00	-103,400.00
210	36973 CMS/CHS	-194,700.00	-194,700.00	.00	-194,700.00	-194,700.00	-194,700.00
210	36974 ESG	.00	-257,888.00	.00	-258,075.00	-258,075.00	-258,075.00
210	36976 Geothermal	-364,488.00	-379,344.00	.00	-381,534.00	-381,534.00	-381,534.00
	TOTAL Other Sources (Uses)	-7,735,603.00	-7,472,317.00	.00	-8,318,682.00	-8,318,682.00	-8,318,682.00
	TOTAL Debt Service	-7,887,053.00	-7,758,531.00	.00	-8,470,482.00	-8,470,482.00	-8,470,482.00
	TOTAL Debt Service	-7,887,053.00	-7,758,531.00	.00	-8,470,482.00	-8,470,482.00	-8,470,482.00
	TOTAL REVENUE	-7,887,053.00	-7,758,531.00	.00	-8,470,482.00	-8,470,482.00	-8,470,482.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-7,887,053.00	-7,758,531.00	.00	-8,470,482.00	-8,470,482.00	-8,470,482.00

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

NEXT YEAR BUDGET LEVELS REPORT

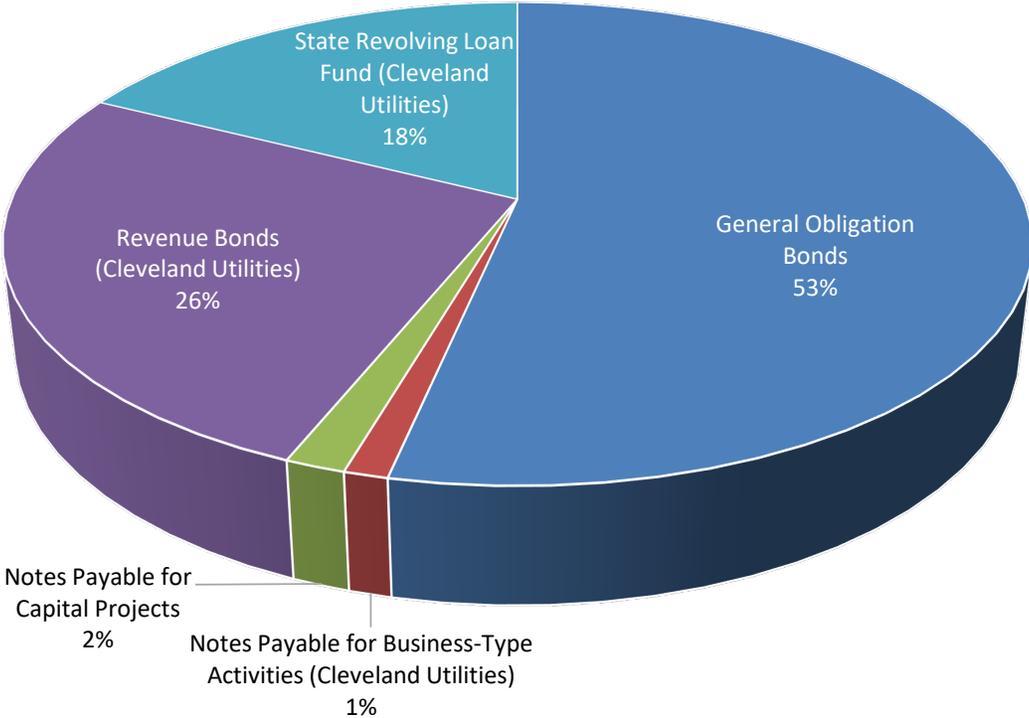
PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

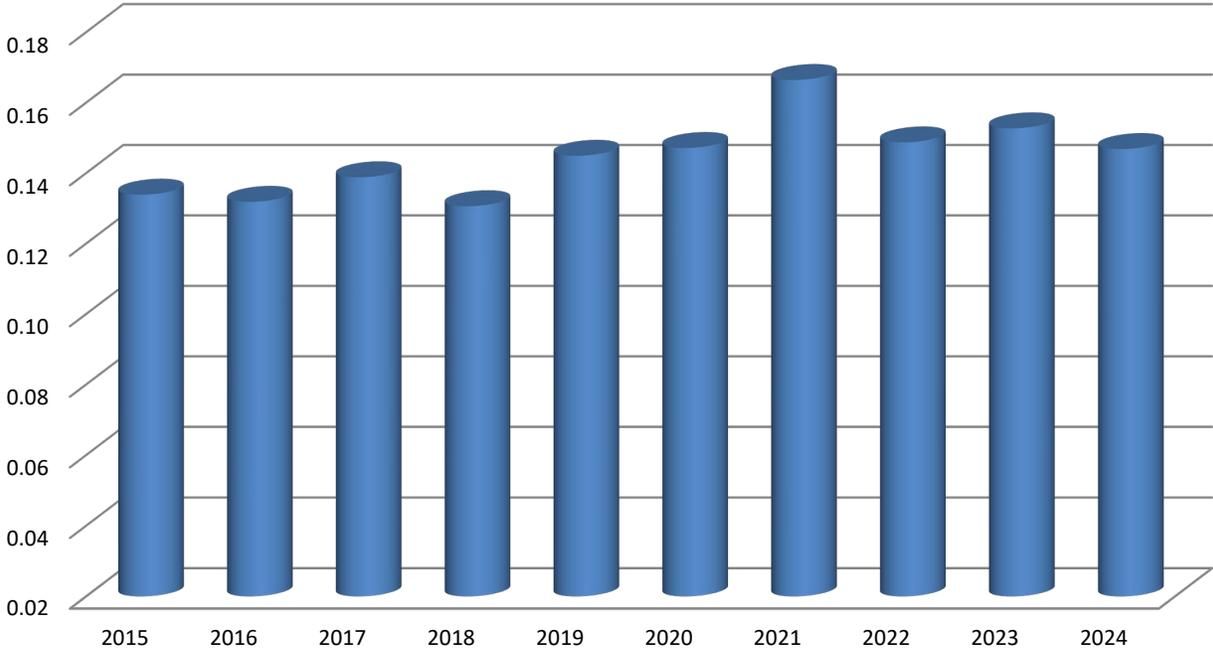
Debt Service		2022	2023	2024	2024	2024	2024
Debt Service		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
210900	Debt Service						
5B	Operating						
210900	56270	104,000.00	109,000.00	.00	115,000.00	115,000.00	115,000.00
210900	56410	343,000.00	358,000.00	.00	363,000.00	363,000.00	363,000.00
210900	56430	375,000.00	390,000.00	.00	400,000.00	400,000.00	400,000.00
210900	56450	1,805,000.00	1,835,000.00	.00	1,880,000.00	1,880,000.00	1,880,000.00
210900	56460	2,275,000.00	2,267,500.00	.00	2,495,000.00	2,495,000.00	2,495,000.00
210900	56530	42,450.00	37,250.00	.00	31,800.00	31,800.00	31,800.00
210900	56690	96,147.00	85,377.00	.00	74,136.00	74,136.00	74,136.00
210900	56710	320,688.00	309,438.00	.00	297,738.00	297,738.00	297,738.00
210900	56730	1,410,813.00	1,347,338.00	.00	1,281,988.00	1,281,988.00	1,281,988.00
210900	56770	1,007,925.00	775,412.00	.00	731,425.00	731,425.00	731,425.00
210900	56790		852,839.00	.00	795,394.00	795,394.00	795,394.00
210900	56810	102,030.00	101,093.00	.00	.00	.00	.00
210900	56910	5,000.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
	TOTAL Operating	7,887,053.00	8,473,247.00	.00	8,470,481.00	8,470,481.00	8,470,481.00
	TOTAL Debt Service	7,887,053.00	8,473,247.00	.00	8,470,481.00	8,470,481.00	8,470,481.00
	TOTAL Debt Service	7,887,053.00	8,473,247.00	.00	8,470,481.00	8,470,481.00	8,470,481.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	7,887,053.00	8,473,247.00	.00	8,470,481.00	8,470,481.00	8,470,481.00
	GRAND TOTAL	7,887,053.00	8,473,247.00	.00	8,470,481.00	8,470,481.00	8,470,481.00

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

Long Term Debt by Category



Ratio of Debt Service to General Fund Expenditures



Cleveland Utilities Debt

Outstanding Issues Projected

As of June 30, 2023, 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	615,055	2,051,349	2,533,596
(2) 2018B Series Revenue and Tax Refunding Issue	2,055,000	2,865,000	0
(3) 2019 Series Revenue and Tax Refunding Issue	890,000	2,760,000	1,665,000
(4) 2020 Series Revenue and Tax Refunding Issue	5,480,000	5,575,000	1,665,000
(5) 2020 Series Revenue and Tax Bonds	1,700,000	1,485,000	1,905,000
(6) 2022 Series Revenue and Tax Bonds	-	0	2,870,000
Total Bonds Payable	<u>10,740,055</u>	<u>14,736,349</u>	<u>10,638,596</u>

<u>Description Loan Issues</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
(7) 2012 TMBF Spring Branch Industrial Park	713,333	0	0
(8) 2014 SRF DG2 14-151 - WT	0	1,311,246	0
(9) 2015 SRF CG4 15-349 WT	0	1,583,136	0
(10) SRF CWO 13-319 - SW	0	0	973,264
(11) SRF CWO 13-320 - SW	0	0	6,491,434
(12) 2016 SRF DWF 16-172	0	2,126,839	0
(13) 2017 SRF CG3 17-379	0	73,645	0
(14) 2017 SRF DW6 17-192	0	649,494	0
(15) 2017 SRF DWF 17-193	0	157,880	0
(16) 2018 SRF DWF 18-205	0	346,124	0
(17) 2018 CW6 18-415	0	0	760,966
(18) 2018 18-416	0	0	454,247
(19) 2018 18-417	0	0	9,535,412
(20) 2019 19-431	0	0	87,210
(21) 2018 18-417-01	0	0	4,156,791
Total Loans Payable	<u>713,333</u>	<u>6,248,364</u>	<u>22,459,324</u>
Total Bonds & Loans Payable	<u>11,453,388</u>	<u>20,984,713</u>	<u>33,097,920</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: 5/5/2022
Amount: 3,100,000
Maturity: 6/30/2042
Average Rate: 3.39
Purpose: To fund Water Capital Improvements

- (7) 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
- (8) 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.
- (9) 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.
- (10) 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
- (11) 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
- (12) 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

- (13) 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
- (14) 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
- (15) 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
- (16) 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
- (17) 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
- (18) 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
- (19) 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

(20) 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

(21) Issue Date: 8/17/2020
 Total Amount: 10,000,000
 Maturity: 6/30/2040
 Rate: 0.73
 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, 2023) bond and/or note issues for Cleveland Utilities by fiscal year.

<u>Fiscal Year</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
2024	2,500,000	5,000,000	9,000,000
2025	3,500,000	7,500,000	9,000,000
2026	4,500,000	1,750,000	12,000,000
2027	4,500,000	0	8,500,000
2028	5,000,000	0	5,500,000
2029	5,000,000	1,000,000	5,500,000
2030	4,000,000	0	6,750,000
2031	4,000,000	0	4,750,000
2032	4,000,000	0	4,500,000
2033	4,000,000	0	3,750,000

These issues will be necessary (projected) to complete the capital projects identified in the long-term capital improvements plan included in the fiscal year 2024 budget.

CLEVELAND UTILITIES

EXISTING DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 06/30/23

	ELECTRIC	WATER	SEWER	TOTAL
2023	1,178,495	2,167,417	2,300,272	5,646,184
2024	1,224,193	1,820,827	2,686,729	5,731,749
2025	1,259,302	1,942,324	2,466,593	5,668,219
2026	922,474	2,008,527	2,440,618	5,371,619
2027	939,731	2,056,235	2,421,043	5,417,009
2028	975,322	1,989,040	2,421,683	5,386,045
2029	809,355	1,522,834	2,219,895	4,552,084
2030	824,946	1,540,782	1,926,028	4,291,756
2031	852,903	1,591,705	1,942,132	4,386,740
2032	588,495	1,499,845	1,943,720	4,032,060
2033	609,086	1,353,021	1,965,597	3,927,704
2034	619,678	1,261,306	1,992,688	3,873,672
2035	455,860	1,111,647	2,017,505	3,585,012
2036	307,043	1,074,374	2,047,537	3,428,954
2037	270,000	731,537	1,827,892	2,829,429
2038	275,000	652,259	1,801,616	2,728,875
2039	285,000	588,450	1,592,358	2,465,808
2040	115,000	295,000	1,376,042	1,786,042
2041	120,000	305,000	1,256,128	1,681,128
2042	-	210,000	1,069,423	1,279,423
2043	-	-	535,432	535,432
2044	-	-	-	-
2045	-	-	-	-
2046	-	-	-	-
2047	-	-	-	-
2048	-	-	-	-
2049	-	-	-	-
2050	-	-	-	-
	12,631,883	25,722,130	40,250,931	78,604,944

CLEVELAND UTILITIES

PROJECTED ADD'L DEBT (PRINCIPAL)
PAYMENT SCHEDULE AS OF 6/30/23

	ELECTRIC	WATER	SEWER	TOTAL
2024	-	-	-	-
2025	125,000	250,000	450,000	825,000
2026	300,000	625,000	900,000	1,825,000
2027	525,000	712,500	1,500,000	2,737,500
2028	750,000	712,500	1,925,000	3,387,500
2029	1,000,000	712,500	2,200,000	3,912,500
2030	1,250,000	762,500	2,475,000	4,487,500
2031	1,450,000	762,500	2,812,500	5,025,000
2032	1,650,000	762,500	3,050,000	5,462,500
2033	1,850,000	762,500	3,275,000	5,887,500
2034	1,850,000	762,500	3,275,000	5,887,500
2035	1,850,000	762,500	3,275,000	5,887,500
2036	1,850,000	762,500	3,275,000	5,887,500
2037	1,850,000	762,500	3,275,000	5,887,500
2038	1,850,000	762,500	3,275,000	5,887,500
2039	1,850,000	762,500	3,275,000	5,887,500
2040	1,850,000	762,500	3,275,000	5,887,500
2041	1,850,000	762,500	3,275,000	5,887,500
2042	1,850,000	762,500	3,275,000	5,887,500
2043	1,850,000	762,500	3,275,000	5,887,500
2044	1,850,000	762,500	3,275,000	5,887,500
2045	1,850,000	762,500	3,275,000	5,887,500
2046	1,725,000	512,500	2,825,000	5,062,500
2047	1,550,000	137,500	2,375,000	4,062,500
2048	1,325,000	50,000	1,775,000	3,150,000
2049	1,100,000	50,000	1,350,000	2,500,000
2050	850,000	50,000	1,075,000	1,975,000
2051	600,000	-	800,000	1,400,000
2052	400,000	-	462,500	862,500
2053	200,000	-	225,000	425,000
	<u>38,850,000</u>	<u>16,012,500</u>	<u>68,775,000</u>	<u>123,637,500</u>

CLEVELAND UTILITIES

TOTAL DEBT (CURRENT & PROJECTED)
PAYMENT SCHEDULE AS OF 06/30/23

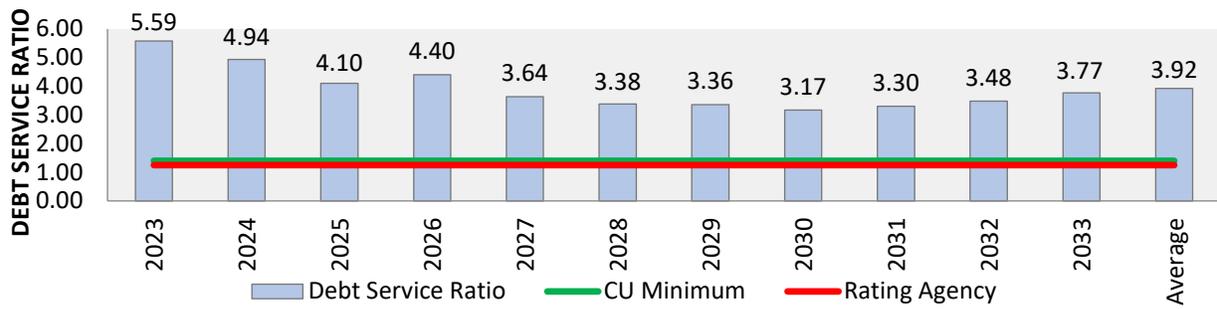
	ELECTRIC	WATER	SEWER	TOTAL
2024	1,259,302	1,942,324	2,466,593	5,668,219
2025	1,047,474	2,258,527	2,890,618	6,196,619
2026	1,239,731	2,681,235	3,321,043	7,242,009
2027	1,500,322	2,701,540	3,921,683	8,123,545
2028	1,559,355	2,235,334	4,144,895	7,939,584
2029	1,824,946	2,253,282	4,126,028	8,204,256
2030	2,102,903	2,354,205	4,417,132	8,874,240
2031	2,038,495	2,262,345	4,756,220	9,057,060
2032	2,259,086	2,115,521	5,015,597	9,390,204
2033	2,469,678	2,023,806	5,267,688	9,761,172
2034	2,305,860	1,874,147	5,292,505	9,472,512
2035	2,157,043	1,836,874	5,322,537	9,316,454
2036	2,120,000	1,494,037	5,102,892	8,716,929
2037	2,125,000	1,414,759	5,076,616	8,616,375
2038	2,135,000	1,350,950	4,867,358	8,353,308
2039	1,965,000	1,057,500	4,651,042	7,673,542
2040	1,970,000	1,067,500	4,531,128	7,568,628
2041	1,850,000	972,500	4,344,423	7,166,923
2042	1,850,000	762,500	3,810,432	6,422,932
2043	1,850,000	762,500	3,275,000	5,887,500
2044	1,850,000	762,500	3,275,000	5,887,500
2045	1,850,000	762,500	3,275,000	5,887,500
2046	1,725,000	512,500	2,825,000	5,062,500
2047	1,550,000	137,500	2,375,000	4,062,500
2048	1,325,000	50,000	1,775,000	3,150,000
2049	1,100,000	50,000	1,350,000	2,500,000
2050	850,000	50,000	1,075,000	1,975,000
2051	600,000	-	800,000	1,400,000
2052	400,000	-	462,500	862,500
2053	200,000	-	225,000	425,000
	49,079,195	37,746,386	104,038,930	190,864,511

CLEVELAND UTILITIES ELECTRIC DIVISION

Target Ratios

Rating Agencies (**1.25**)

CU Minimum (**1.40**)

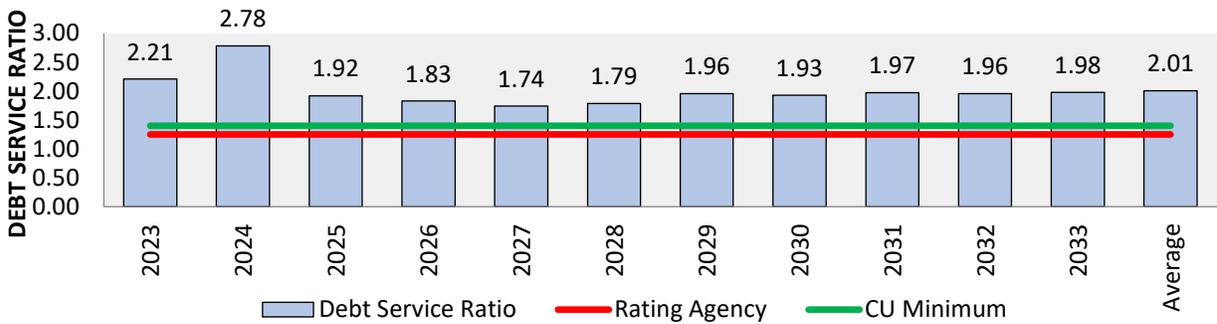


CLEVELAND UTILITIES WATER / WASTEWATER

Target Ratios

Rating Agencies (**1.25**)

CU Minimum (**1.40**)





CLEVELAND
TENNESSEE

EST. 1842

FY2024 Annual Budget

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 FY2024

The capital projects funded in FY2024 total \$5,907,680. Major capital funds are summarized below.

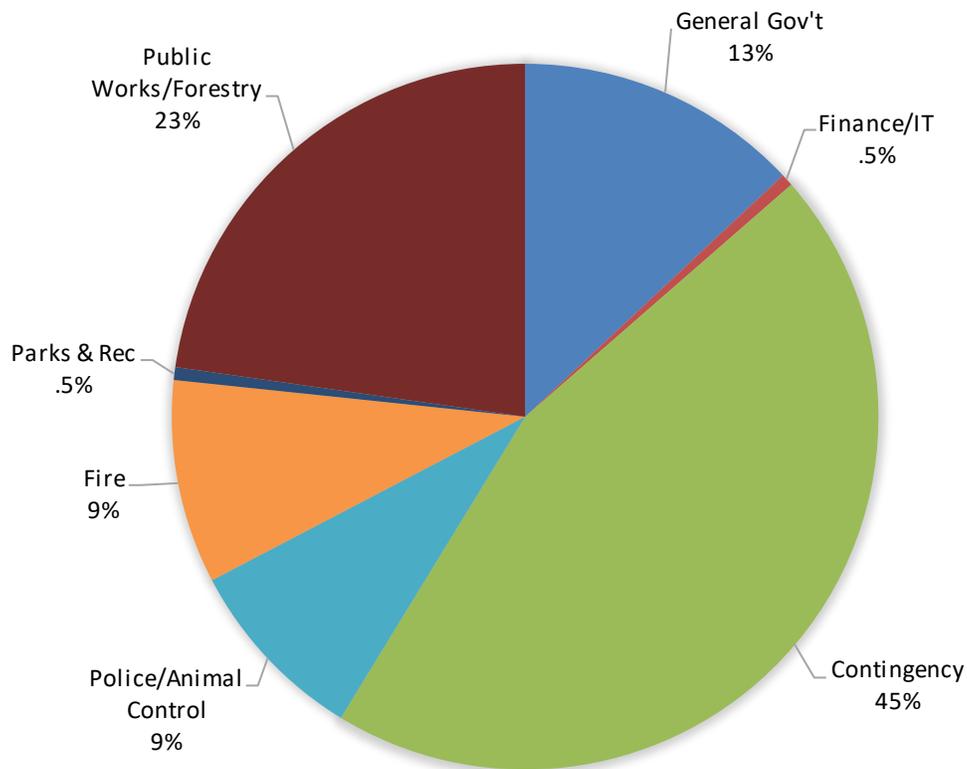
Sales Tax Capital Projects Fund:

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 \$3,644,680 has been budgeted in FY2024 for city projects and \$1,298,000 for school projects.

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

Capital Improvement Program Fund \$ 965,000

FY2024 MAJOR USES OF CAPITAL PROJECT FUNDS



**FY 2024 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.

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.

Police – Tasers \$ 61,400

This funding will allow for a phased-in replacement plan for tasers over a five-year period.

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.

Animal Control

Vehicle \$ 35,000

This funding will be used to purchase a vehicle for the director.

Fire Department

Garage Doors @ Station 1 \$ 100,000

Replacing 8 doors @ Station 1 due to the current doors having multiple repairs throughout the year.

Resurface Driveway/Parking Area @ Station 3 \$ 30,000

This will be a phase in project where the city will resurface driveway/parking area with concrete over several years.

Public Works Transportation and Drainage Costs

Street Paving	\$	400,000
Sidewalk Projects		<u>65,000</u>
	\$	<u>465,000</u>

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.

Forestry & Landscaping

Equipment Replacement \$ 31,600

This funding will be used to purchase a mower with a sixty-inch deck.

Vehicle \$ 37,300

This funding will purchase one ¾ ton truck to replace an older model.

Public Works Equipment

Equipment Replacement Program \$ 150,000

This funding will be used for a skid steer with attachments.

Parks & Recreation

Vehicle \$ 27,000

These funds are for the purchase of a truck from the Stormwater Fund at Fair Market Value.

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 \$ 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	FY2022 Actual	FY2023 Original	FY2023 Amended	FY2024 Adopted	Percentage Change
REVENUES					
GRANTS	\$3,948,657	\$0	\$2,477,202	\$0	0.0%
INTEREST INCOME	\$53,380	\$0	\$736,737	\$0	0.0%
ASSET DISPOSAL	\$0	\$0	\$0	\$0	0.0%
TRANSFERS	\$2,004,718	\$2,965,000	\$3,082,493	\$965,000	-68.7%
NOTE PROCEEDS	\$20,245,074	\$0	\$0	\$0	0.0%
INTERGOVERNMENTAL	\$0	\$625,000	\$625,000	\$0	-100.0%
MISCELLANEOUS	\$423,428	\$0	\$10,747	\$0	-100.0%
Total Revenues	\$26,675,257	\$3,590,000	\$6,932,179	\$965,000	-86.1%
EXPENDITURES					
GENERAL GOVERNMENT	\$621,914	\$2,595,000	\$8,666,955	\$600,000	-93%
ADMINISTRATION & FINANCE/CODES	\$179,693	\$0	\$878,697	\$0	-100%
HUMAN RESOURCES	\$0	\$0	\$60,000	\$0	-100%
DEVELOPMENT & ENGINEERING	\$88,134	\$0	\$5,087,830	\$0	-100%
CITY-WIDE COMPUTER INFO SYS	\$78,092	\$0	\$600,000	\$0	-100%
POLICE DEPARTMENT	\$146,351	\$0	\$119,827	\$0	-100%
FIRE DEPARTMENT	\$530,620	\$0	\$113,638	\$0	-100%
PUBLIC WORKS - OPERATIONS	\$3,970,393	\$365,000	\$11,319,383	\$365,000	-97%
PUBLIC WORKS - STATE STREET AID	\$0	\$0	\$0	\$0	0%
FLEET MANAGEMENT	\$0	\$0	\$0	\$0	0%
ANIMAL SHELTER	\$37,323	\$0	\$0	\$0	0%
PARKS & RECREATION	\$219,747	\$625,000	\$6,350,800	\$0	-100%
EDUCATION	\$102,407	\$0	\$0	\$0	0%
DEBT SERVICE/ISSUANCE COSTS	\$656,536	\$0	\$54,996	\$0	-100%
TRANSFERS	\$0	\$0	\$0	\$0	0%
REGIONAL JETPORT	\$246,515	\$0	\$11,898	\$0	-100%
CDBG	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$6,877,725	\$3,585,000	\$33,264,024	\$965,000	-97.1%
NET INCOME	\$19,797,532	\$5,000	-\$26,331,845	\$0	-100.0%
BEGINNING FUND BALANCE	\$7,182,635	\$26,980,167	\$26,980,167	\$648,322	-97.6%
ENDING FUND BALANCE	\$26,980,167	\$26,985,167	\$648,322	\$648,322	0.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322 Capital Improvements						
3C Intergovernmental						
322 32279 Cares 4	-53,000.00	.00	.00	.00	.00	.00
322 33209 TVA Care	.00	-25,000.00	.00	.00	.00	.00
322 33432 St ModlAcc	-818,462.00	-85,477.00	.00	.00	.00	.00
322 33436 StGautImpr	-808,342.00	-799,274.00	.00	.00	.00	.00
322 33440 StCentAve	-866,863.00	.00	.00	.00	.00	.00
322 33442 StL7th20th	-2,935,233.00	.00	.00	.00	.00	.00
322 33453 St-Appro	-512,851.00	.00	.00	.00	.00	.00
322 33458 Jet-Hangar	-153,630.00	.00	.00	.00	.00	.00
322 33496 St LIC	-900,007.00	-658,473.00	.00	.00	.00	.00
322 33504 SturTree	-3,985.00	-5,496.00	.00	.00	.00	.00
322 33506 Grnway VI	-861,608.00	.00	.00	.00	.00	.00
20933 Pau Huff Paving						
322 33438 20933 StPauHuff	-55,371.00	-44,984.00	.00	.00	.00	.00
20936 25th STREET MULTIMODAL						
322 33434 20936 St PEGE MM	-902,500.00	-851,998.00	.00	.00	.00	.00
45933 ENVIRONMENT MONITORING						
322 33463 45933 Jet-EnvMon	.00	-6,500.00	.00	.00	.00	.00
45954 RUNWAY EXTENSION						
322 33470 45954 JetRunExCo	-123,039.00	.00	.00	.00	.00	.00
50950 Jim Sharp Park						
322 33507 50950 Sharp Park	.00	-625,000.00	.00	.00	.00	.00
TOTAL Intergovernmental	-8,994,911.00	-3,102,202.00	.00	.00	.00	.00
3F Interest						
322 36110 Int-Gen	.00	-736,737.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
TOTAL Interest	.00	-736,737.00	.00	.00	.00	.00
3G Miscellaneous						
322 36938 TMLVehicle	-62,543.71	-10,747.09	.00	.00	.00	.00
322 36997 SundIncome	-332,780.10	.00	.00	.00	.00	.00
TOTAL Miscellaneous	-395,323.81	-10,747.09	.00	.00	.00	.00
5D Other Sources (Uses)						
322 36810 TransGF	-2,004,918.00	-3,082,493.00	.00	-1,550,000.00	-965,000.00	-965,000.00
322 36813 Trstwtfr	-40,000.00	.00	.00	.00	.00	.00
322 36933 NP-FTN Cap	-20,151,828.00	.00	.00	.00	.00	.00
TOTAL Other Sources (Uses)	-22,196,746.00	-3,082,493.00	.00	-1,550,000.00	-965,000.00	-965,000.00
TOTAL Capital Improvements	-31,586,980.81	-6,932,179.09	.00	-1,550,000.00	-965,000.00	-965,000.00
TOTAL Capital Improvements	-31,586,980.81	-6,932,179.09	.00	-1,550,000.00	-965,000.00	-965,000.00
TOTAL REVENUE	-31,586,980.81	-6,932,179.09	.00	-1,550,000.00	-965,000.00	-965,000.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-31,586,980.81	-6,932,179.09	.00	-1,550,000.00	-965,000.00	-965,000.00

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

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISIED BUD	2023 REVISIED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322110 CIP-Legislative and Judicial						
5C Capital						
322110 99210 CapProj	20,000,000.00	1,041,727.00	.00	580,000.00	.00	.00
322110 99240 Downtown	1,897,142.00	3,625,228.00	.00	600,000.00	600,000.00	600,000.00
322110 99250 25th-Ocoee	.00	2,000,000.00	.00	.00	.00	.00
40911 CHEROKEE HOTEL RENOVATION						
322110 99320 40911 Cherokee	.00	2,000,000.00	.00	.00	.00	.00
TOTAL Capital	21,897,142.00	8,666,955.00	.00	1,180,000.00	600,000.00	600,000.00
TOTAL CIP-Legislative and Ju	21,897,142.00	8,666,955.00	.00	1,180,000.00	600,000.00	600,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322120 CIP-Administration						
5C Capital						
322120 99210 CapProj	.00	525,000.00	.00	.00	.00	.00
322120 99320 Bldg	.00	3,800.00	.00	.00	.00	.00
TOTAL Capital	.00	528,800.00	.00	.00	.00	.00
TOTAL CIP-Administration	.00	528,800.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322122 CIP-Forestry & Landscaping						
5C Capital						
322122 99470 Equip	.00	6,250.00	.00	.00	.00	.00
TOTAL Capital	.00	6,250.00	.00	.00	.00	.00
TOTAL CIP-Forestry & Landsca	.00	6,250.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital	Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322130	CIP-Human Resources						
5C	Capital						
322130	99510 Software	60,000.00	60,000.00	.00	.00	.00	.00
	TOTAL Capital	60,000.00	60,000.00	.00	.00	.00	.00
	TOTAL CIP-Human Resources	60,000.00	60,000.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
Capital Improvements	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
322140 CIP-Finance						
5C Capital						
322140 99210 CapProj	529,590.00	349,897.00	.00	.00	.00	.00
TOTAL Capital	529,590.00	349,897.00	.00	.00	.00	.00
TOTAL CIP-Finance	529,590.00	349,897.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322150 CIP-Information Technology						
5C Capital						
322150 99330 GrnParksaf	.00	600,000.00	.00	.00	.00	.00
322150 99500 Hardware	78,093.00	.00	.00	.00	.00	.00
TOTAL Capital	78,093.00	600,000.00	.00	.00	.00	.00
TOTAL CIP-Information Techno	78,093.00	600,000.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322200 CIP-Devel and Engin						
5C Capital						
322200 99210 CapProj	27,062.00	27,062.00	.00	.00	.00	.00
322200 99220 TrnProj	23,995.40	4,145.00	.00	.00	.00	.00
322200 99250 Infrastr	252,934.00	252,934.00	.00	.00	.00	.00
322200 99280 Vehicle	.00	4,270.00	.00	.00	.00	.00
10913 Michigan Ave Minnis Rd						
322200 99220 10913 Michave	.00	89,000.00	.00	.00	.00	.00
10914 Adkisson Sidewalk						
322200 99370 10914 Adkissidwk	.00	300,000.00	.00	.00	.00	.00
20933 Paul Huff Paving						
322200 99220 20933 Paul Huff	252,455.00	239,471.00	.00	.00	.00	.00
20935 GREENWAY PHASE 6						
322200 99210 20935 Grnway 6	861,608.00	861,608.00	.00	.00	.00	.00
20936 25th STREET MULTIMODAL						
322200 99250 20936 25th MMA	950,000.00	896,840.00	.00	.00	.00	.00
40906 DOWNTOWN BEAUTIFICATION						
322200 99250 40906 DOWNTOWN	.00	200,000.00	.00	.00	.00	.00
40907 CITY CENTER AMPHITHEATER						
322200 99250 40907 CtyCentre	.00	1,800,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
40908 3RD STREET REDEVELOPMENT						
322200 99250 40908 3rd St Cor	.00	400,000.00	.00	.00	.00	.00
40993 Northeast Corridor						
322200 99220 40993 TranProj	.00	12,500.00	.00	.00	.00	.00
TOTAL Capital	2,368,054.40	5,087,830.00	.00	.00	.00	.00
TOTAL CIP--Devel and Engin	2,368,054.40	5,087,830.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322300 CIP-Police						
5C Capital						
322300 99280 Vehicle	96,518.62	49,827.09	.00	.00	.00	.00
322300 99470 BodyCamera	70,000.00	70,000.00	.00	.00	.00	.00
TOTAL Capital	166,518.62	119,827.09	.00	.00	.00	.00
TOTAL CIP-Police	166,518.62	119,827.09	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322350 CIP-Fire						
5C Capital						
322350 99210 CapProj	45,115.00	.00	.00	.00	.00	.00
322350 99420 Apparatus	.00	18,458.00	.00	.00	.00	.00
322350 99470 EquRadTos	77,800.00	95,180.00	.00	.00	.00	.00
322350 99540 SCBA	453,000.00	.00	.00	.00	.00	.00
TOTAL Capital	575,915.00	113,638.00	.00	.00	.00	.00
TOTAL CIP-Fire	575,915.00	113,638.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322400 CIP-Public Works						
5B Operating						
322400 53460 GrantExp	7,970.00	10,992.00	.00	.00	.00	.00
TOTAL Operating	7,970.00	10,992.00	.00	.00	.00	.00
5C Capital						
322400 99210 CapProj	.00	13,693.00	.00	.00	.00	.00
322400 99270 Paving	630,351.00	1,719,331.00	.00	300,000.00	300,000.00	300,000.00
322400 99330 Improv	70,373.00	95,000.00	.00	.00	.00	.00
322400 99370 Sidewalk	65,000.00	385,138.00	.00	65,000.00	65,000.00	65,000.00
40901 PAUL HUFF ADKISSON INTERSECTION						
322400 99220 40901 PaulAdkiss	.00	900,000.00	.00	.00	.00	.00
40902 S LEE HWY SIDEWALK						
322400 99370 40902 S Lee Hwy	.00	200,000.00	.00	.00	.00	.00
40903 MOUSECREEK ROAD TURN LANE						
322400 99220 40903 MseCrkTurn	.00	200,000.00	.00	.00	.00	.00
40904 CLEVELAND GATEWAY SIDEWALK						
322400 99370 40904 CleveGatew	.00	100,000.00	.00	.00	.00	.00
40905 GEORGETOWN SIDEWALK						
322400 99370 40905 Georgetd	.00	200,000.00	.00	.00	.00	.00
40909 INMAN ST SIDEWALK IMPROVEMENTS						
322400 99370 40909 Inman Side	.00	1,025,000.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
40910 1ST STREET SIDEWALK						
322400 99370 40910 1st Side	.00	150,000.00	.00	.00	.00	.00
40933 25TH & PEERLESS INTERSECTION						
322400 99220 40933 25th/Peer	327,531.00	327,531.00	.00	.00	.00	.00
40949 ADKISSON DRIVE						
322400 99220 40949 Adkisson	1,152,346.00	.00	.00	.00	.00	.00
40957 MULTI-MODAL ACCESS						
322400 99220 40957 Mult-Modal	1,410,928.00	92,337.00	.00	.00	.00	.00
40966 LIC						
322400 99220 40966 LIC	2,331,256.00	1,996,088.00	.00	.00	.00	.00
40967 PEERLESS EXTENSION						
322400 99220 40967 Peer Ext.	40,000.00	19,770.00	.00	.00	.00	.00
40969 MOUSE CREEK INTERSECTION						
322400 99220 40969 MseCrk	874,137.00	828,712.00	.00	.00	.00	.00
40970 PAUL HUFF PEERLESS INTERSECT						
322400 99220 40970 Paul/Peer	300,000.00	1,174,875.00	.00	.00	.00	.00
40983 20TH & TASSO						
322400 99220 40983 20th/Tasso	251,360.00	551,360.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
40985 CENTRAL AVE						
322400 99220 40985 Central	892,615.00	400,000.00	.00	.00	.00	.00
40987 17TH & 20TH SIDEWALKS						
322400 99220 40987 17th/20th	369,622.97	98,097.00	.00	.00	.00	.00
40991 GAUT STREET						
322400 99220 40991 Gaut	809,300.00	800,232.00	.00	.00	.00	.00
40995 PARKER STREET SIDEWALK						
322400 99220 40995 Parker	166,665.00	24,977.00	.00	.00	.00	.00
TOTAL Capital	9,691,484.97	11,302,141.00	.00	365,000.00	365,000.00	365,000.00
TOTAL CIP-Public works	9,699,454.97	11,313,133.00	.00	365,000.00	365,000.00	365,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322450 CIP-Regional Jetport						
5C Capital						
322450 99210 Hangar N14	206,774.00	.00	.00	.00	.00	.00
45933 ENVIRONMENT MONITORING						
322450 99210 45933 CapProj	.00	6,500.00	.00	.00	.00	.00
45940 LAND EASEMENT						
322450 99210 45940 Land Ease	5,600.00	5,398.00	.00	.00	.00	.00
45954 RUNWAY EXTENSION						
322450 99210 45954 Runway Ext	113,461.90	.00	.00	.00	.00	.00
45955 NORTH DEVELOPMENT						
322450 99210 45955 Northdev	36,446.00	.00	.00	.00	.00	.00
TOTAL Capital	362,281.90	11,898.00	.00	.00	.00	.00
TOTAL CIP-Regional Jetport	362,281.90	11,898.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322500 CIP-Parks and Recreation						
5C Capital						
322500 99210 CapProj	89,000.00	518,000.00	.00	.00	.00	.00
322500 99330 Improv	.00	2,333,761.00	.00	.00	.00	.00
322500 99331 Gym Floor	149,539.10	13,236.00	.00	.00	.00	.00
322500 99332 East Cir	.00	100,000.00	.00	.00	.00	.00
322500 99333 CandFletch	.00	100,000.00	.00	.00	.00	.00
322500 99540 Equiprept	.00	16,700.00	.00	.00	.00	.00
50950 Jim Sharp Park						
322500 99210 50950 Sharp Park	.00	1,275,000.00	.00	.00	.00	.00
50952 JOHNSTON PARK						
322500 99210 50952 Johnston	.00	500,000.00	.00	.00	.00	.00
50953 SOCCER COMPLEX IMPROVEMENTS						
322500 99330 50953 Soccer Com	.00	1,200,000.00	.00	.00	.00	.00
64933 AVERY JOHNSON PARK						
322500 99210 64933 AJPark	45,741.38	.00	.00	.00	.00	.00
95034 Mosby Park Phase II						
322500 99210 95034 CapProj	.00	72,527.00	.00	.00	.00	.00
95036 Mosby Park - COVID						
322500 99210 95036 CapProj	.00	25,000.00	.00	.00	.00	.00
99850 Candies Creek Greenway						
322500 99210 99850 Candies	100,632.00	196,576.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
TOTAL Capital	384,912.48	6,350,800.00	.00	.00	.00	.00
TOTAL CIP-Parks and Recreati	384,912.48	6,350,800.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322600 CIP-Education						
5C Capital						
322600 99330 Improv	102,407.17	.00	.00	.00	.00	.00
TOTAL Capital	102,407.17	.00	.00	.00	.00	.00
TOTAL CIP-Education	102,407.17	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
322900 CIP-Debt						
5B Operating						
322900 56920 Issuance	151,828.00	54,996.00	.00	.00	.00	.00
TOTAL Operating	151,828.00	54,996.00	.00	.00	.00	.00
TOTAL CIP-Debt	151,828.00	54,996.00	.00	.00	.00	.00
TOTAL Capital Improvements	36,376,197.54	33,264,024.09	.00	1,545,000.00	965,000.00	965,000.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	36,376,197.54	33,264,024.09	.00	1,545,000.00	965,000.00	965,000.00
GRAND TOTAL	36,376,197.54	33,264,024.09	.00	1,545,000.00	965,000.00	965,000.00

** 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	FY2022 Actual	FY2023 Original	FY2023 Amended	FY2024 Adopted	Percentage Change
Total Revenues	\$15,070	\$0	\$117,671	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay & Debt Service	\$721,548	\$0	\$4,416,544	\$0	0.0%
Transfer to General Fund	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$721,548	\$0	\$4,416,544	\$0	-100.0%
NET INCOME	-\$706,478	\$0	-\$4,298,873	\$0	0.0%
BEGINNING FUND BALANCE	\$5,123,022	\$4,416,544	\$4,416,544	\$117,671	0.0%
ENDING FUND BALANCE	\$4,416,544	\$4,416,544	\$117,671	\$117,671	0.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Schools-Capital Impro Projects		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
TOTAL Intergovernmental		.00	.00	.00	.00	.00	.00
3F Interest							
324 36110 Int-Gen		-7,400.00	-117,671.00	.00	.00	.00	.00
TOTAL Interest		-7,400.00	-117,671.00	.00	.00	.00	.00
TOTAL Schools-Capital Impro		-7,400.00	-117,671.00	.00	.00	.00	.00
TOTAL Schools-Capital Impro		-7,400.00	-117,671.00	.00	.00	.00	.00
TOTAL REVENUE		-7,400.00	-117,671.00	.00	.00	.00	.00
TOTAL EXPENSE		.00	.00	.00	.00	.00	.00
GRAND TOTAL		-7,400.00	-117,671.00	.00	.00	.00	.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Schools-Capital Impro Projects		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
324600	Schools-CIP						
5C	Capital						
324600	99210	4,052,850.00	.00	.00	.00	.00	.00
324600	99310	44,711.00	.00	.00	.00	.00	.00
324600	99320		3,699,231.00	.00	.00	.00	.00
324600	99330	825,461.03	717,313.00	.00	.00	.00	.00
324600	99470	200,000.00	.00	.00	.00	.00	.00
	TOTAL Capital	5,123,022.03	4,416,544.00	.00	.00	.00	.00
	TOTAL Schools-CIP	5,123,022.03	4,416,544.00	.00	.00	.00	.00
	TOTAL Schools-Capital Impro	5,123,022.03	4,416,544.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	5,123,022.03	4,416,544.00	.00	.00	.00	.00
	GRAND TOTAL	5,123,022.03	4,416,544.00	.00	.00	.00	.00

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

Sales Tax Capital Projects Fund

Programs, Services, and Functions:

This fund is used to account for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. In May 2009, Bradley County voters approved a similar referendum making the tax increase county-wide. The proceeds received by the City and City Schools are restricted for Capital projects of each entity. In November 2012, the appeals court rendered their decision regarding the sales tax issue with Bradley County. In the decision, the city was successful with the effective date of the county's tax being July 1, 2010 and received \$1,422,683.58 from Bradley County. The county was successful in keeping the 45-year contract in place for the 1967 agreement, the 1972 amendment and the 1982 sales tax increase. Chancellor Bryant had already ruled that the 2009 tax would be situs based, which added approximately \$500,000 to the Sales Tax Fund annually.

SUMMARY	FY2022 Actual	FY2023 Original	FY2023 Amended	FY2024 Adopted	Percentage Change
REVENUES					
LOCAL SALES TAX	\$3,949,478	\$3,484,000	\$3,504,500	\$3,644,680	4.0%
SCHOOLS 1/2 CENT SALES TAX	\$1,294,292	\$1,265,000	\$1,265,000	\$1,295,000	2.4%
INTEREST	\$17,668	\$5,000	\$138,804	\$5,000	-96.4%
INTEREST-SCHOOLS SINKING FUND	\$31,962	\$3,000	\$30,000	\$3,000	-90.0%
Total Revenues	\$5,293,400	\$4,757,000	\$4,938,304	\$4,947,680	0.2%
EXPENDITURES					
DEVELOPMENT & ENGINEERING	\$33,893	\$0	\$469,061	\$0	-100.0%
GENERAL GOVERNMENT	\$90,000	\$631,000	\$102,457	\$2,081,380	1931.5%
CITY-WIDE COMPUTER INFO SYS	\$27,379	\$26,000	\$81,713	\$26,000	-68.2%
FORESTRY & LANDSCAPING	\$0	\$165,000	\$185,500	\$68,900	-62.9%
POLICE/ANIMAL CONTRL	\$297,466	\$300,000	\$302,962	\$396,400	30.8%
FIRE DEPARTMENT	\$674,486	\$482,000	\$765,789	\$430,000	-43.8%
PUBLIC WORKS	\$2,181,718	\$1,208,299	\$2,839,787	\$615,000	-78.3%
PARKS & RECREATIONS	\$291,014	\$670,000	\$145,845	\$27,000	-81.5%
JETPORT	\$63,747	\$0	\$57,545	\$0	-100.0%
CITY SCHOOLS	\$1,179,794	\$1,268,000	\$1,390,380	\$1,298,000	-6.6%
Total Expenditures	\$4,839,497	\$4,750,299	\$6,341,039	\$4,942,680	-22.1%
NET INCOME	\$453,903	\$6,701	-\$1,402,735	\$5,000	-100.4%
BEGINNING FUND BALANCE	\$5,503,306	\$5,957,209	\$5,957,209	\$4,554,474	-23.5%
ENDING FUND BALANCE	\$5,957,209	\$5,963,910	\$4,554,474	\$4,559,474	0.1%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

		2022	2023	2024	2024	2024	2024
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	-3,471,000.00	-3,504,500.00	.00	-3,644,680.00	-3,644,680.00	-3,644,680.00
315	31630 Scho1s ST	-1,150,000.00	-1,265,000.00	.00	-1,295,000.00	-1,295,000.00	-1,295,000.00
	TOTAL Taxes	-4,621,000.00	-4,769,500.00	.00	-4,939,680.00	-4,939,680.00	-4,939,680.00
3F	Interest						
315	36110 Int-Gen	-9,000.00	-138,804.00	.00	-5,000.00	-5,000.00	-5,000.00
315	36130 Int-SHsInk	-31,000.00	-30,000.00	.00	-3,000.00	-3,000.00	-3,000.00
	TOTAL Interest	-40,000.00	-168,804.00	.00	-8,000.00	-8,000.00	-8,000.00
	TOTAL Sales Tax Capital Proj	-4,661,000.00	-4,938,304.00	.00	-4,947,680.00	-4,947,680.00	-4,947,680.00
	TOTAL Sales Tax Capital Proj	-4,661,000.00	-4,938,304.00	.00	-4,947,680.00	-4,947,680.00	-4,947,680.00
	TOTAL REVENUE	-4,661,000.00	-4,938,304.00	.00	-4,947,680.00	-4,947,680.00	-4,947,680.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-4,661,000.00	-4,938,304.00	.00	-4,947,680.00	-4,947,680.00	-4,947,680.00

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City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
315110 ST-Legislative and Judicial						
5C Capital						
315110 99210 CapProj	50,000.00	23,054.00	.00	1,803,680.00	2,081,380.00	2,081,380.00
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	90,000.00	.00	.00	.00	.00	.00
TOTAL Capital	219,403.00	102,457.00	.00	1,803,680.00	2,081,380.00	2,081,380.00
TOTAL ST-Legislative and Jud	219,403.00	102,457.00	.00	1,803,680.00	2,081,380.00	2,081,380.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

2022	2023	2024	2024	2024	2024
REVIS	REVIS	DEPT	FINANCE	CITY	ADOPTED
BUD	BUD	HEAD		MANAGER	
SALES	TAX				
315122	ST-Forestry and Landscaping				
5C	Capital				
315122	99280 Vehicle	.00	.00	37,300.00	37,300.00
315122	99540 Equiprep1	.00	.00	31,600.00	31,600.00
	TOTAL Capital	.00	.00	68,900.00	68,900.00
	TOTAL ST-Forestry and Landsc	.00	.00	68,900.00	68,900.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315150 ST-Information Technology						
5C Capital						
315150 99560 GIS	83,092.00	81,713.00	.00	26,000.00	26,000.00	26,000.00
TOTAL Capital	83,092.00	81,713.00	.00	26,000.00	26,000.00	26,000.00
TOTAL ST-Information Technol	83,092.00	81,713.00	.00	26,000.00	26,000.00	26,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
315200 ST-Development and Eng						
5C Capital						
315200 99210 CapProj	24,000.00	12,500.00	.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	238,954.00	216,561.00	.00	.00	.00	.00
TOTAL Capital	502,954.00	469,061.00	.00	.00	.00	.00
TOTAL ST-Development and Eng	502,954.00	469,061.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315300 ST-Police						
5C Capital						
315300 99210 CapProj	300,428.00	302,962.00	.00	300,000.00	61,400.00	61,400.00
315300 99280 Vehicle	.00	.00	.00	300,000.00	300,000.00	300,000.00
TOTAL Capital	300,428.00	302,962.00	.00	300,000.00	361,400.00	361,400.00
TOTAL ST-Police	300,428.00	302,962.00	.00	300,000.00	361,400.00	361,400.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315341 ST-Anima] Contro]						
5C Capital						
315341 99280 Vehicle	.00	.00	.00	.00	35,000.00	35,000.00
TOTAL Capital	.00	.00	.00	.00	35,000.00	35,000.00
TOTAL ST-Anima] Contro]	.00	.00	.00	.00	35,000.00	35,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315350	ST-Fire						
5C	Capital						
315350	99280 Vehicle	40,325.00	.00	.00	300,000.00	.00	.00
315350	99320 Bldg	.00	182,000.00	.00	.00	100,000.00	100,000.00
315350	99330 Improv	.00	.00	.00	.00	30,000.00	30,000.00
315350	99420 Apparatus	767,950.00	567,950.00	.00	.00	300,000.00	300,000.00
315350	99540 Equiprepl	150,000.00	15,839.00	.00	.00	.00	.00
	TOTAL Capital	958,275.00	765,789.00	.00	300,000.00	430,000.00	430,000.00
	TOTAL ST-Fire	958,275.00	765,789.00	.00	300,000.00	430,000.00	430,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

		2022	2023	2024		
Sales Tax Capital Proj		REVISED BUD	REVISED BUD	DEPT HEAD	CITY MANAGER	ADOPTED
				FINANCE		
315400	ST-Public works					
5C	Capital					
315400	99210 CapProj	27,050.00	1,343.00	.00	.00	.00
315400	99220 TranProj	254,750.00	55,934.00	.00	.00	.00
315400	99270 Paving	1,019,456.00	1,827,285.00	.00	400,000.00	400,000.00
315400	99370 Sidewalk	125,085.00	173,010.00	.00	65,000.00	65,000.00
315400	99540 Equiprepl	315,534.00	188,299.00	.00	150,000.00	150,000.00
I0981	INDIAN HILLS					
315400	99220 10981 TranProj	153,735.00	82,381.00	.00	.00	.00
40949	ADKISSON DRIVE					
315400	99220 40949 TranProj	12,000.00	438.08	.00	.00	.00
40957	MULTI-MODAL ACCESS					
315400	99220 40957 TranProj	36,482.00	41,750.00	.00	.00	.00
40966	LIC					
315400	99220 40966 TranProj	1,153,337.00	14,868.00	.00	.00	.00
40967	PEERLESS EXTENSION					
315400	99220 40967 TranProj	491,290.00	224,190.00	.00	.00	.00
40983	20TH & TASSO					
315400	99220 40983 TranProj	16,210.00	16,210.00	.00	.00	.00
40985	CENTRAL AVE					
315400	99220 40985 TranProj	163,983.00	111,192.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

2022	2023	2024	2024	2024	2024	2024
REVIS	REVISED	DEPT	FINANCE	CITY	MANAGER	ADOPTED
BUD	BUD	HEAD		MANAGER		
Sales Tax Capital Proj						
40987 17TH & 20TH SIDEWALKS						
315400 99220 40987 TranProj	151,171.39	5,129.00	.00	.00	.00	.00
40991 GAUT STREET						
315400 99220 40991 Gaut	261,700.00	97,758.00	.00	.00	.00	.00
40995 PARKER STREET SIDEWALK						
315400 99220 40995 Parker	108,000.00	.00	.00	.00	.00	.00
TOTAL Capital	4,289,783.39	2,839,787.08	.00	1,215,000.00	615,000.00	615,000.00
TOTAL ST-Public works	4,289,783.39	2,839,787.08	.00	1,215,000.00	615,000.00	615,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

2022	2023	2024	2024	2024	2024
REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Sales Tax Capital Proj					
315450 ST-Regional Jetport					
5C Capital					
315450 99210 CapProj	45,000.00	.00	.00	.00	.00
315450 99230 MitDrain	16,350.00	.00	.00	.00	.00
315450 99330 Improv	24,999.00	.00	.00	.00	.00
315450 99540 Equiprep1	12,358.00	.00	.00	.00	.00
45933 ENVIRONMENT MONITORING					
315450 99230 45933 MitDrain	6,500.00	.00	.00	.00	.00
TOTAL Capital	80,208.00	.00	.00	.00	.00
TOTAL ST-Regional Jetport	80,208.00	57,545.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315500	ST-Parks and Recreation						
5C	Capital						
315500	99280 Vehicle	.00	.00	.00	.00	27,000.00	27,000.00
315500	99320 Bldg	13,838.00	3,182.00	.00	.00	.00	.00
315500	99330 Improv	62,400.00	41,104.00	.00	.00	.00	.00
315500	99540 Equiprep1	61,623.00	72,121.00	.00	.00	.00	.00
50935	GREENWAY WILLOW ST EXT						
315500	99220 50935 TranProj	29,438.00	29,438.00	.00	.00	.00	.00
64933	AVERY JOHNSON PARK						
315500	99210 64933 CapProj	166,732.71	.00	.00	.00	.00	.00
	TOTAL Capital	334,031.71	145,845.00	.00	.00	27,000.00	27,000.00
	TOTAL ST-Parks and Recreatio	334,031.71	145,845.00	.00	.00	27,000.00	27,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

		2022	2023	2024	2024	2024	2024
Sales Tax Capital Proj		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315600 ST-Education							
5B Operating							
315600	56500 P-QSCB	259,578.00	259,577.00	.00	259,578.00	259,578.00	259,578.00
315600	56510 P-Arnold	60,000.00	65,000.00	.00	70,000.00	70,000.00	70,000.00
315600	56520 P-ESG	135,000.00	142,500.00	.00	150,000.00	150,000.00	150,000.00
315600	56740 I QSCB	63,024.00	63,024.00	.00	67,184.00	67,184.00	67,184.00
315600	56750 I Arnold	41,500.00	38,375.00	.00	35,000.00	35,000.00	35,000.00
315600	56760 I ESG	122,325.00	115,387.00	.00	108,075.00	108,075.00	108,075.00
315600	56910 AdminFees	4,160.00	4,160.00	.00	4,160.00	4,160.00	4,160.00
TOTAL Operating		685,587.00	688,023.00	.00	693,997.00	693,997.00	693,997.00
5C Capital							
315600	99210 CapProj	494,208.00	702,357.00	.00	604,003.00	604,003.00	604,003.00
TOTAL Capital		494,208.00	702,357.00	.00	604,003.00	604,003.00	604,003.00
TOTAL ST-Education		1,179,795.00	1,390,380.00	.00	1,298,000.00	1,298,000.00	1,298,000.00
TOTAL Sales Tax Capital Proj		7,947,970.10	6,341,039.08	.00	4,942,680.00	4,942,680.00	4,942,680.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		7,947,970.10	6,341,039.08	.00	4,942,680.00	4,942,680.00	4,942,680.00
GRAND TOTAL		7,947,970.10	6,341,039.08	.00	4,942,680.00	4,942,680.00	4,942,680.00

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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	FY2022 Actual	FY2023 Original	FY2023 Amended	FY2024 Adopted	Percentage Change
Total Revenues	\$4,664,634	\$0	\$4,847,720	\$0	-100.0%
Personnel	\$714,672	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$889,372	\$800,000	\$7,451,929	\$0	-39.6%
Appropriations	\$0	\$150,000	\$212,000	\$0	0.0%
Total Expenditures	\$1,604,044	\$950,000	\$7,663,929	\$0	-100.0%
NET INCOME	\$3,060,590	-\$950,000	-\$2,816,209	\$0	0.0%
BEGINNING FUND BALANCE	\$0	\$3,060,590	\$3,060,590	\$244,381	0.0%
ENDING FUND BALANCE	\$3,060,590	\$2,110,590	\$244,381	\$244,381	0.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
American Rescue Plan	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328 American Rescue Plan						
3C Intergovernmental						
328 33207 ARP Rev's	-4,656,500.00	-4,656,501.00	.00	.00	.00	.00
328 33210 Jet-ARPA	.00	-59,000.00	.00	.00	.00	.00
TOTAL Intergovernmental	-4,656,500.00	-4,715,501.00	.00	.00	.00	.00
3F Interest						
328 36110 Int-Gen	.00	-132,219.00	.00	.00	.00	.00
TOTAL Interest	.00	-132,219.00	.00	.00	.00	.00
TOTAL American Rescue Plan	-4,656,500.00	-4,847,720.00	.00	.00	.00	.00
TOTAL American Rescue Plan	-4,656,500.00	-4,847,720.00	.00	.00	.00	.00
TOTAL REVENUE	-4,656,500.00	-4,847,720.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-4,656,500.00	-4,847,720.00	.00	.00	.00	.00

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City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan						
328110 ARP-City-wide Bonus						
5B Operating						
328110 51370 CovidBonus	714,672.00	.00	.00	.00	.00	.00
TOTAL Operating	714,672.00	.00	.00	.00	.00	.00
TOTAL ARP-City-wide Bonus	714,672.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	FINANCE	CITY MANAGER	ADOPTED	
American Rescue Plan						
328120 ARP-Cherokee Hotel Renovation						
5C Capital						
40911 CHEROKEE HOTEL RENOVATION						
328120 99320 40911 Cherokee	.00	6,192,929.00	.00	.00	.00	.00
TOTAL Capital	.00	6,192,929.00	.00	.00	.00	.00
TOTAL ARP-Cherokee Hotel Ren	.00	6,192,929.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
American Rescue Plan	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328150 ARP-Technology Upgrades						
5C Capital						
328150 99210 CapProTech	693,400.00	.00	.00	.00	.00	.00
TOTAL Capital	693,400.00	.00	.00	.00	.00	.00
TOTAL ARP-Technology Upgrade	693,400.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
American Rescue Plan	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328200 ARP-Affordable Housing						
5B Operating						
328200 55940 Habitat-AR	300,000.00		.00	.00	.00	.00
328200 65940 City Field	400,000.00	400,000.00	.00	.00	.00	.00
TOTAL Operating	700,000.00	400,000.00	.00	.00	.00	.00
TOTAL ARP-Affordable Housing	700,000.00	400,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan						
328300 ARP-Police						
5C Capital						
328300 99280 vehicle	.00	400,000.00	.00	.00	.00	.00
TOTAL Capital	.00	400,000.00	.00	.00	.00	.00
TOTAL ARP-Police	.00	400,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan						
328350 ARP-Fire						
5C Capital						
328350 99420 Ladder Tru	.00	400,000.00	.00	.00	.00	.00
TOTAL Capital	.00	400,000.00	.00	.00	.00	.00
TOTAL ARP-Fire	.00	400,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan						
328450 ARP-Jetport						
5C Capital						
328450 99250 InfraCuIBx	.00	59,000.00	.00	.00	.00	.00
TOTAL Capital	.00	59,000.00	.00	.00	.00	.00
TOTAL ARP-Jetport	.00	59,000.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
American Rescue Plan	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328500 ARP-Parks & Recreation						
5C Capital						
64933 AVERY JOHNSON PARK						
328500 99210 64933 CapProj	158,177.00	.00	.00	.00	.00	.00
TOTAL Capital	158,177.00	.00	.00	.00	.00	.00
TOTAL ARP-Parks & Recreation	158,177.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24002 FY2024 CAPITAL BUDGET

FOR PERIOD 99

American Rescue Plan		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328700	ARP-Appropriations						
5B	Operating						
328700	57010 Museum	.00	50,000.00	.00	.00	.00	.00
328700	57210 Commsvcs	.00	100,000.00	.00	.00	.00	.00
328700	57280 Caring	.00	50,000.00	.00	.00	.00	.00
328700	57320 Library	.00	12,000.00	.00	.00	.00	.00
	TOTAL Operating	.00	212,000.00	.00	.00	.00	.00
	TOTAL ARP-Appropriations	.00	212,000.00	.00	.00	.00	.00
	TOTAL American Rescue Plan	2,266,249.00	7,663,929.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	2,266,249.00	7,663,929.00	.00	.00	.00	.00
	GRAND TOTAL	2,266,249.00	7,663,929.00	.00	.00	.00	.00

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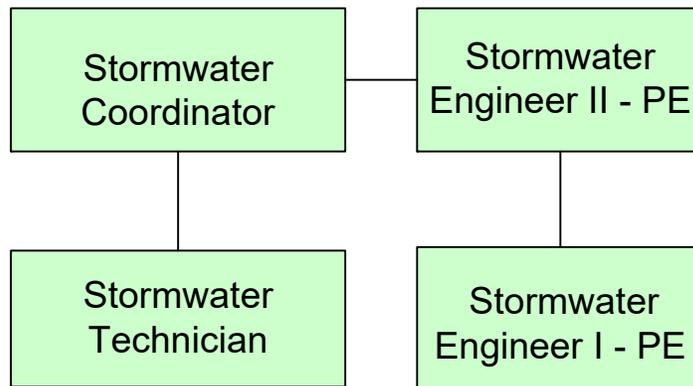
CLEVELAND
TENNESSEE

EST. 1842

FY2024 Annual Budget

STORMWATER MANAGEMENT

Stormwater Management



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
Stormwater Management	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
423 Stormwater Management						
3D Charges for services						
423 36203 StwtPermit	-1,595,700.00	-1,870,800.00	-1,754,400.00	-1,870,800.00	-1,870,800.00	-1,870,800.00
423 36204 StwtLadist	-15,000.00	-21,000.00	-21,000.00	-27,500.00	-27,500.00	-27,500.00
TOTAL Charges for services	-1,610,700.00	-1,891,800.00	-1,775,400.00	-1,898,300.00	-1,898,300.00	-1,898,300.00
3F Interest						
423 36110 Int-Gen	-1,000.00	-82,746.00	-1,500.00	-1,500.00	-3,000.00	-3,000.00
TOTAL Interest	-1,000.00	-82,746.00	-1,500.00	-1,500.00	-3,000.00	-3,000.00
3G Miscellaneous						
423 36990 Misc Rev	-201,619.00	.00	.00	.00	.00	.00
TOTAL Miscellaneous	-201,619.00	.00	.00	.00	.00	.00
TOTAL Stormwater Management	-1,813,319.00	-1,974,546.00	-1,776,900.00	-1,899,800.00	-1,901,300.00	-1,901,300.00
TOTAL Stormwater Management	-1,813,319.00	-1,974,546.00	-1,776,900.00	-1,899,800.00	-1,901,300.00	-1,901,300.00
TOTAL REVENUE	-1,813,319.00	-1,974,546.00	-1,776,900.00	-1,899,800.00	-1,901,300.00	-1,901,300.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-1,813,319.00	-1,974,546.00	-1,776,900.00	-1,899,800.00	-1,901,300.00	-1,901,300.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Stormwater Management		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
5A Personnel							
423204	Stormwater Management						
423204	51110 Salaries	174,750.00	174,900.00	178,200.00	178,200.00	180,388.00	180,388.00
423204	51120 Overtime	1,700.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
423204	51140 Parttime	30,000.00	32,000.00	50,000.00	32,000.00	32,000.00	32,000.00
423204	51320 Longevity	1,200.00	1,300.00	1,400.00	1,400.00	1,400.00	1,400.00
423204	51330 Sold Vac	1,500.00	3,000.00	5,600.00	3,000.00	3,000.00	3,000.00
423204	51340 Christmas	400.00	500.00	500.00	500.00	500.00	500.00
423204	51360 Sick Pay	400.00	200.00	900.00	500.00	500.00	500.00
423204	51400 Dental	1,900.00	2,100.00	1,700.00	1,700.00	1,700.00	1,700.00
423204	51410 SS	14,350.00	14,100.00	14,300.00	14,300.00	14,467.00	14,467.00
423204	51420 Health	46,000.00	62,000.00	49,500.00	40,000.00	40,000.00	40,000.00
423204	51430 Retirement	31,790.00	31,500.00	32,100.00	32,100.00	32,476.00	32,476.00
423204	51440 Life	2,400.00	3,200.00	1,200.00	1,200.00	1,200.00	1,200.00
423204	51450 Vision	600.00	600.00	500.00	500.00	500.00	500.00
423204	51480 Ed Reimb	700.00	1,700.00	6,000.00	.00	.00	.00
423204	51910 Laundry	600.00	500.00	1,000.00	500.00	500.00	500.00
TOTAL Personnel		308,290.00	329,600.00	344,900.00	307,900.00	310,631.00	310,631.00
5B Operating							
423204	52110 Postage	700.00	700.00	900.00	700.00	700.00	700.00
423204	52160 GPS	1,500.00	1,000.00	1,000.00	500.00	500.00	500.00
423204	52230 Public Ed	5,000.00	4,500.00	4,700.00	4,700.00	4,700.00	4,700.00
423204	52330 Sub Member	1,200.00	1,800.00	1,800.00	1,500.00	1,500.00	1,500.00
423204	52370 Advert	800.00	800.00	800.00	800.00	800.00	800.00
423204	52450 Telephone	5,400.00	7,500.00	8,500.00	7,500.00	7,500.00	7,500.00
423204	52550 ContrSvc	461,000.00	147,200.00	150,000.00	140,000.00	140,000.00	140,000.00
423204	52560 Profser	34,500.00	14,000.00	25,000.00	20,000.00	20,000.00	20,000.00
423204	52570 Permi tROW	6,200.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
423204	52580 GIS Svc	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
423204	52830 ProfDev	3,000.00	10,000.00	10,000.00	5,000.00	5,000.00	5,000.00
423204	52880 Wk Session	1,000.00	1,000.00	1,200.00	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	4,000.00	5,200.00	5,200.00	4,500.00	4,500.00	4,500.00
423204	53210 OpSupply	3,500.00	2,000.00	2,100.00	2,100.00	2,100.00	2,100.00
423204	53260 Uniform	1,400.00	1,700.00	1,500.00	1,500.00	1,500.00	1,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

		2022	2023	2024	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
Stormwater Management								
423204	53310	7,600.00	5,500.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00
423204	53320	4,000.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
423204	53380	33,119.00						
423204	55120	972.00	1,133.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
423204	55130	3,345.00	3,735.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
423204	55140	215.04	187.00	300.00	300.00	300.00	300.00	300.00
423204	55400	70,000.00	200,000.00		220,000.00	220,000.00	220,000.00	220,000.00
423204	55990	.00	500.00	500.00				
	TOTAL Operating	783,451.04	555,955.00	372,100.00	568,700.00	568,700.00	568,700.00	568,700.00
5C Capital								
423204	99210	183,600.00	226,000.00	.00	515,000.00	445,000.00	445,000.00	445,000.00
423204	99230	10,000.00	60,000.00	.00	.00	.00	.00	.00
423204	99280	33,881.00	.00	35,000.00	.00	70,000.00	70,000.00	70,000.00
423204	99340		500.00	500.00	500.00	500.00	500.00	500.00
423204	99470	303,150.00						
423204	99500	12,000.00	2,000.00	5,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10913 Michigan Ave Minnis Rd								
423204	99230	10913 Michy/Winn	.00	.00	250,000.00	250,000.00	250,000.00	250,000.00
10914 Adkisson Sidewalk								
423204	99230	10914 Adkisson	.00	.00	150,000.00	150,000.00	150,000.00	150,000.00
40901 PAUL HUFF ADKISSON INTERSECTION								
423204	99230	40901 Huff/Adkis	.00	.00	.00	.00	.00	.00
40969 MOUSE CREEK INTERSECTION								
423204	99230	40969 Mse Crk	.00	.00	.00	.00	.00	.00
40970 PAUL HUFF PEERLESS INTERSECT								
423204	99230	40970 Paul/Peer	.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Stormwater Management	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
40991 GAUT STREET						
423204 99230 40991 Gaut St	.00	50,000.00	.00	.00	.00	.00
SW933 AVERY JOHNSON PARK						
423204 99230 SW933 AJ Park	37,394.00	.00	.00	.00	.00	.00
SW935 TRASH RECEPTICALS						
423204 99210 SW935 Trash Rec	10,000.00	10,000.00	.00	.00	.00	.00
SW947 OPERATING EQUIPMENT						
423204 99210 SW947 OperEquip	5,000.00	.00	.00	.00	.00	.00
SW959 CANDIES LANE DRAINAGE						
423204 99230 SW959 Candies	24,690.00	.00	.00	.00	.00	.00
SW961 CAROLINA DETENTION POND						
423204 99230 SW961 Carolina	220,000.00	219,982.49	.00	.00	.00	.00
SW964 TINSLEY CHANNEL MODIFICATION						
423204 99230 SW964 Tinsley	80,000.00	.00	.00	.00	.00	.00
SW965 MICHIGAN AVENUE & 20TH						
423204 99230 SW965 Mich/20th	.00	40,000.00	.00	.00	.00	.00
SW968 Dalton Pike Drainage						
423204 99230 SW968 Dalton Pk	170,000.00	111,028.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Stormwater Management	1,089,715.00	1,304,510.49	40,500.00	917,500.00	917,500.00	917,500.00
TOTAL Capital						
5D Other Sources (Uses)						
423204 57620 Tfr Debt	.00	110,250.00	.00	103,400.00	103,400.00	103,400.00
423204 57660 TfrCIP	40,000.00	.00	.00	.00	.00	.00
TOTAL Other Sources (Uses)	40,000.00	110,250.00	.00	103,400.00	103,400.00	103,400.00
TOTAL Stormwater Management	2,221,456.04	2,300,315.49	757,500.00	1,897,500.00	1,900,231.00	1,900,231.00
TOTAL Stormwater Management	2,221,456.04	2,300,315.49	757,500.00	1,897,500.00	1,900,231.00	1,900,231.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	2,221,456.04	2,300,315.49	757,500.00	1,897,500.00	1,900,231.00	1,900,231.00
GRAND TOTAL	2,221,456.04	2,300,315.49	757,500.00	1,897,500.00	1,900,231.00	1,900,231.00

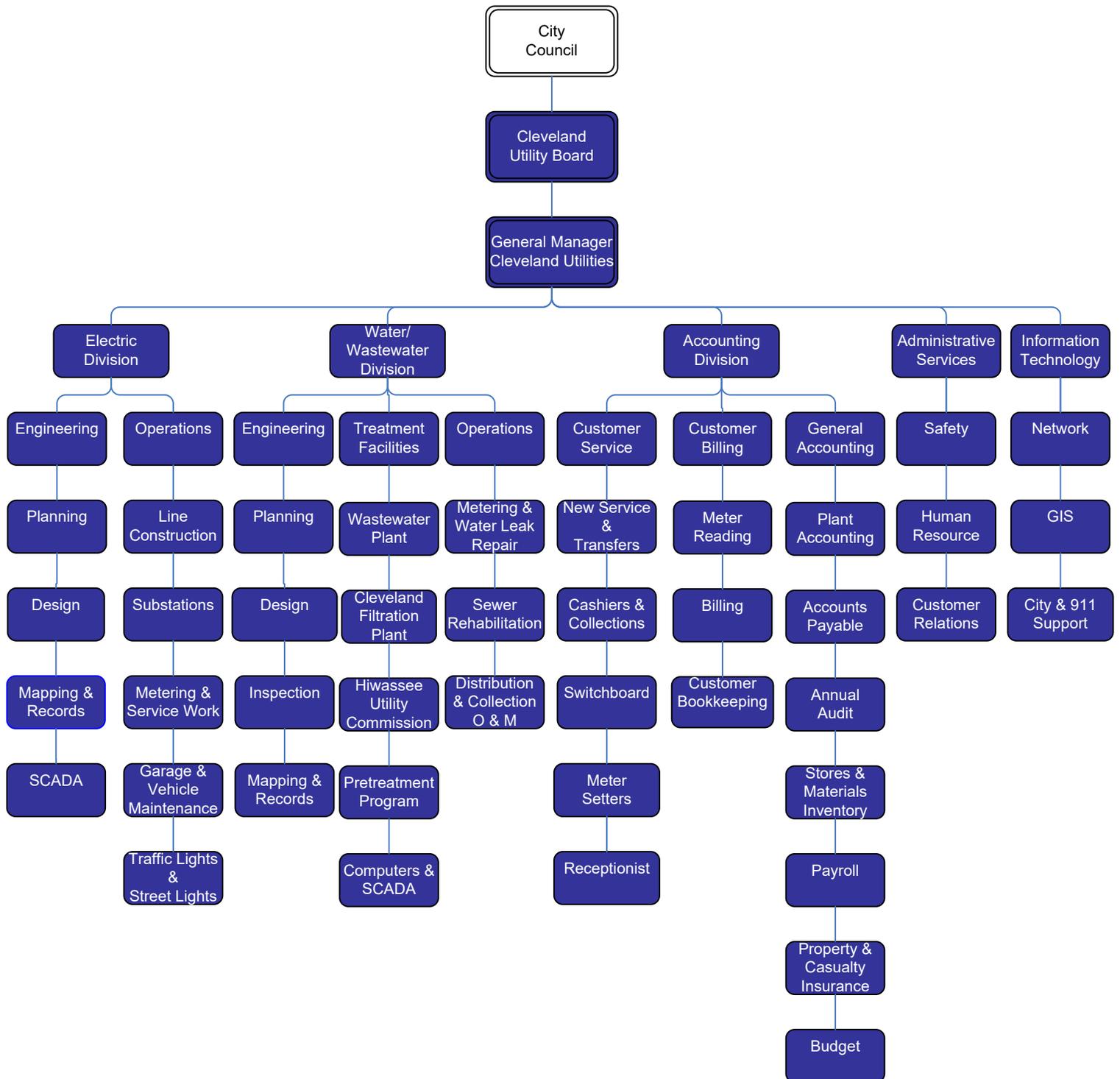
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ANNUAL BUDGET

FY 2024



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 33,250 electric customers, 33,750 water customers, and 20,450 sewer customers in the City of Cleveland and a 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 2024 budget highlights are presented in the following table.

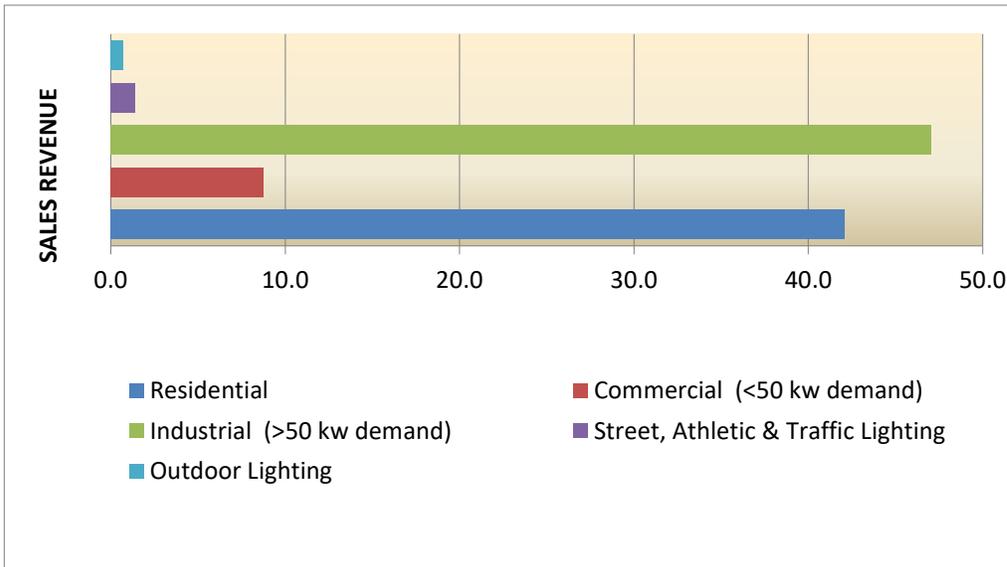
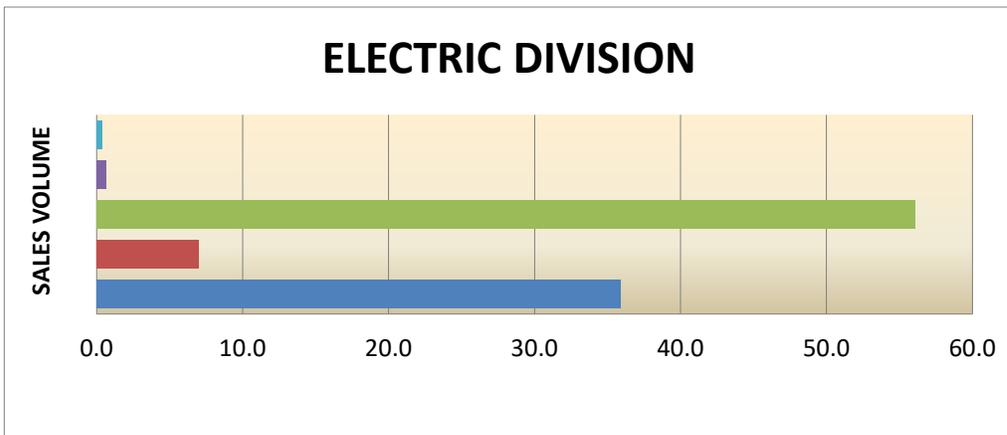
		Electric	Water	Sewer
Volume	KWH's	1,009,632,155		
Volume	Gallons		3,090,534,751	2,013,426,388
Avg Revenue	100 KWH	\$9.72		
Avg Revenue	1000 Gallons		\$7.08	\$8.03
Rate Adjustments		0.00%	6.13%	5.00%
Revenue (Sales and Other)		101,312,389	23,826,416	17,610,861
Expenses		97,438,322	20,028,339	16,080,844
Net Income		3,874,066	3,798,077	1,530,016
Tax Equivalents		2,590,141	261,157	244,852
Depreciation (Expensed)		4,994,890	3,339,233	4,401,764
Cash Generated		9,155,282	5,982,811	5,106,429
Additions to Plant		10,506,000	12,263,452	23,991,252
Beginning Bond Balance		11,453,388	23,230,884	38,153,129
Additional Bonds		2,500,000	5,000,000	9,000,000
Bond Payments		1,224,193	1,820,827	2,686,729
Ending Bond Balance		12,729,195	26,410,057	44,466,400
Bond Coverage		4.94	3.95	1.88

FY 24 Budget Details

Electric

The electric budget for FY 24 is based on the assumption 1,009,632,000 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 23 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	35.88	42.06
Commercial (<50 kw demand)	7.01	8.78
Industrial (>50 kw demand)	56.09	47.06
Street, Athletic & Traffic Lighting	0.64	1.41
Outdoor Lighting	0.38	0.69



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 7.45 cents per kilowatt hour. The margin expected to be generated between the sale of electricity and the cost of electricity is \$25,035,826. 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 \$4,994,890 and a transfer to the city general fund for tax equivalents of \$2,590,141.

The expected net income in the electric department for FY 24 is \$3,874,066. This level of net income will produce a net cash generation amount of \$9,155,282 when adjusted for non-cash items. When added to the anticipated cash balance of \$25,198,726 at the beginning of the year, \$34,354,008 of cash will be available for reinvestment in plant assets and for debt retirement. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$10,506,000 and debt retirement of \$1,224,193.

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

CLEVELAND UTILITIES-ELECTRIC
CAPITAL EXPENDITURES - 2024

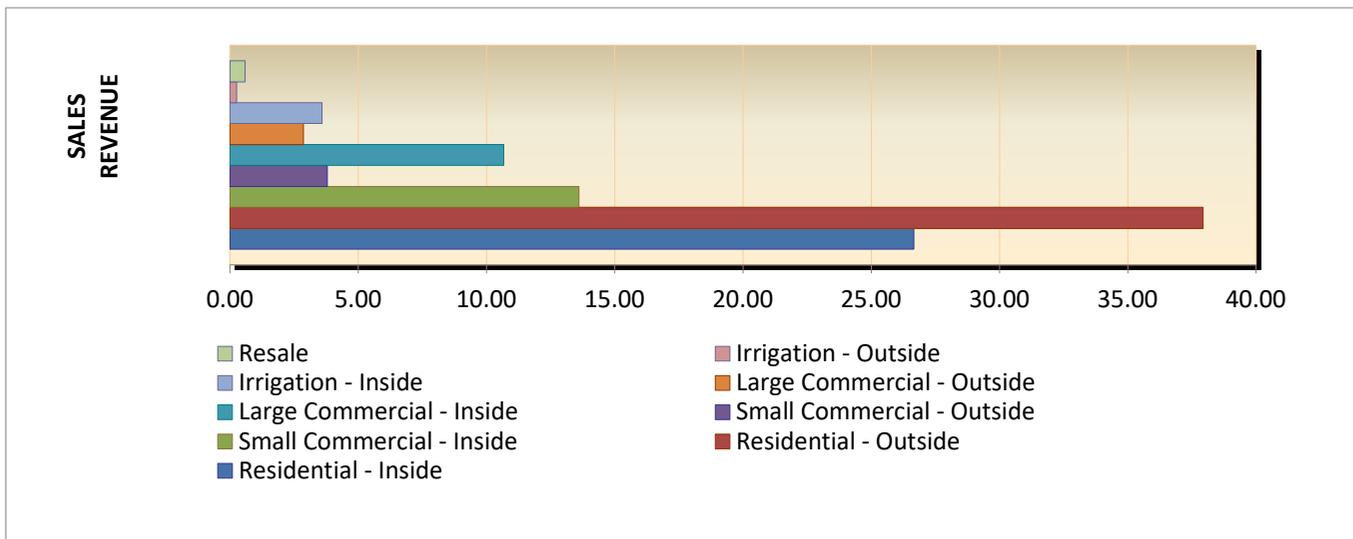
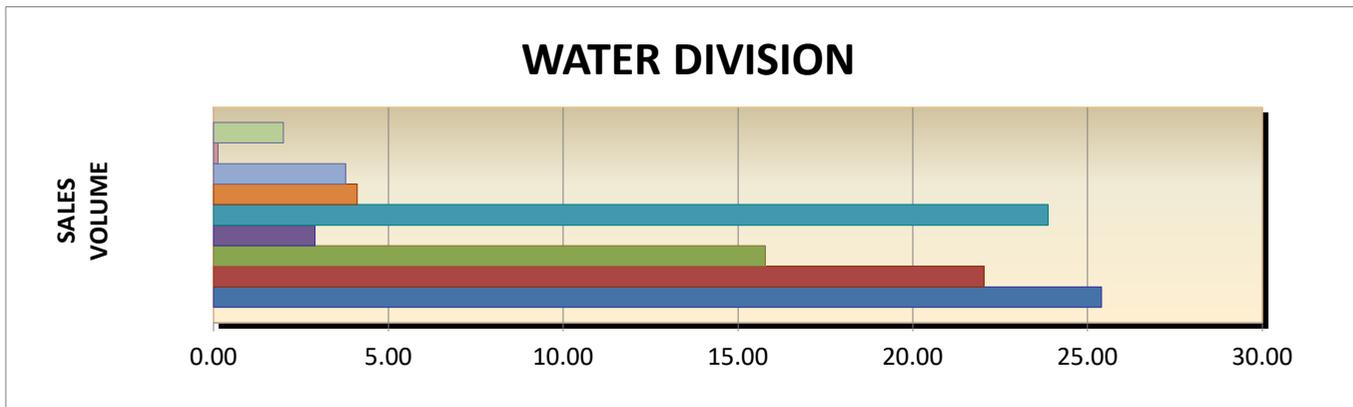
BUILDINGS AND GROUNDS	\$ 1,975,000
COMPUTERS	432,000
SUPERVISORY CONTROL SYSTEM	115,000
ENGINEERING	2,500
TRANSPORTATION AND GARAGE	1,370,000
GEOGRAPHIC INFORMATION SYSTEM	31,000
COMMERCIAL	300,000
INDUSTRIAL	200,000
RESIDENTIAL-OVERHEAD	40,000
RESIDENTIAL-UNDERGROUND	1,000,000
LINE	2,475,000
METER LAB	390,000
SUBSTATIONS	1,012,000
OFFICE	10,000
METER READING	5,000
ELECTRONICS & COMMUNICATIONS	144,000
STOREROOM	-
TRAFFIC LIGHTING	472,000
STREET LIGHTING	357,500
SECURITY LIGHTING	100,000
FIBER OPTICS	75,000
TOTAL	<u>\$ 10,506,000</u>

The anticipated cash balance at year end is \$23,495,385 of which \$3,289,020 represents the balance on hand from deposits paid by customers to guarantee payment of utility bills.

Water

The water department budget for FY 24 is based on the assumption 3,090,500,000 gallons of water will be sold at an average retail price of \$7.08 per 1,000 gallons. The rate charged for water will increase 6.13% from FY 23. This volume represents a 2% change over the anticipated FY 23 volume. Water sales are expected to be made to eight specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u> %	<u>Revenue</u> %
Residential - Inside	25.40	26.66
Residential - Outside	22.03	37.94
Small Commercial - Inside	15.78	13.61
Small Commercial - Outside	2.90	3.80
Large Commercial - Inside	23.87	10.68
Large Commercial - Outside	4.11	2.87
Irrigation - Inside	3.78	3.59
Irrigation - Outside	0.13	0.26
Resale	2.00	0.59



The expected revenue from the sale of the water, plus revenue from other sources, is \$23,826,416 for FY 24. Anticipated expenses, including depreciation of \$3,339,233 and tax equivalents of \$261,157, total \$20,028,339 leaving revenue in excess of expenses of \$3,798,077. These results will produce a net cash generation amount of \$5,982,811 when adjusted for non-cash items. When added to the anticipated cash balance of \$3,404,487 at the beginning of the year, \$13,300,771 of cash will be available for reinvestment in plant assets and for debt retirement after Grants and CIA. In addition, a \$5,000,000 bond issue is planned for FY 23. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$12,263,452 and debt retirement of \$1,820,827. The anticipated cash balance at year end is \$4,216,492 of which \$738,428 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.

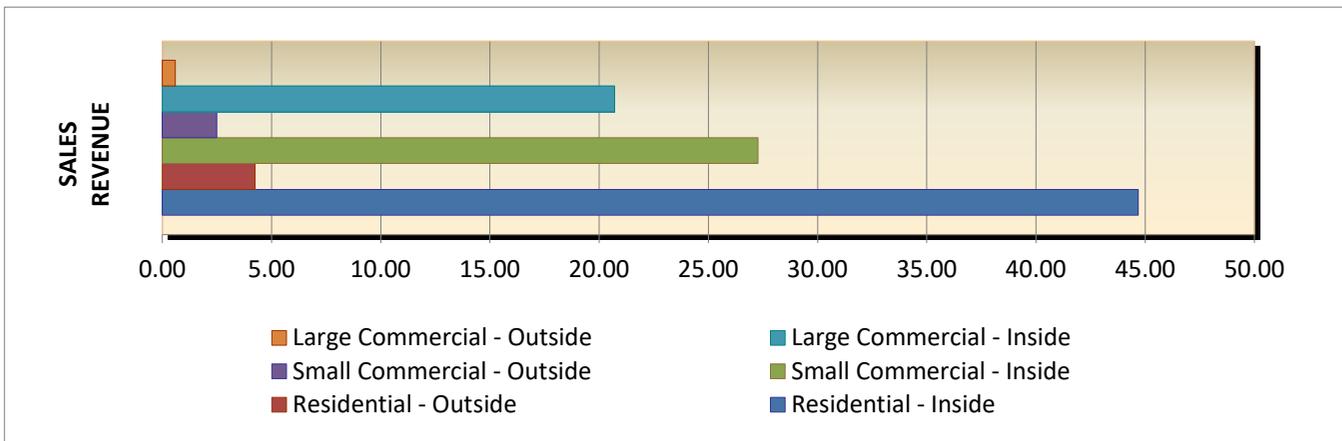
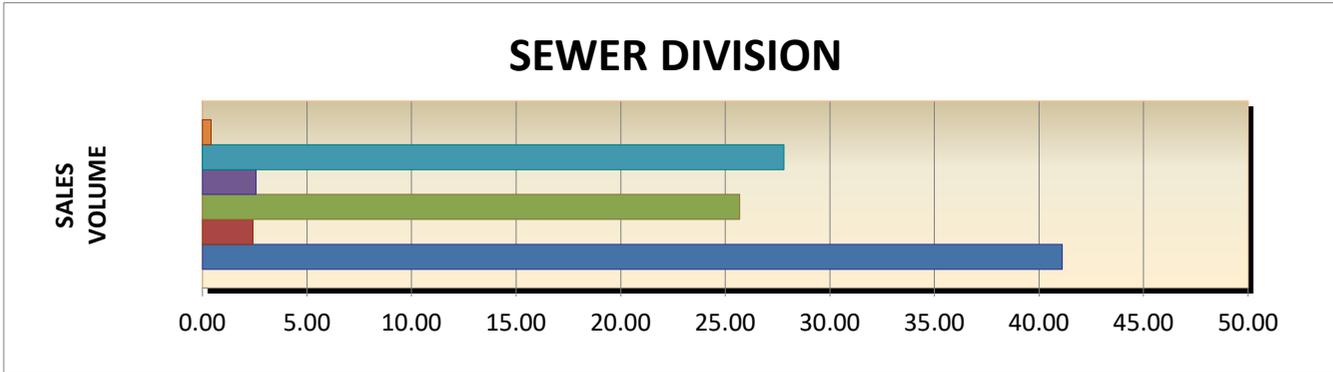
CLEVELAND UTILITIES-WATER
CAPITAL EXPENDITURES - 2024

ENGINEERING - DISTRIBUTION	\$ 4,350,000
WATER - DISTRIBUTION	1,835,000
FACILITIES MAINTENANCE DEPARTMENT	977,500
WATER TREATMENT FACILITIES	4,085,250
ENGINEERING - OFFICE	8,000
INFORMATION SYSTEMS (Includes AMI)	224,000
OFFICE EQUIPMENT	5,000
TRANSPORTATION	300,000
BUILDINGS AND GROUNDS	186,200
PAYROLL PROJECTED FOR CAPITAL PROJECTS	292,502
TOTAL	<u><u>\$ 12,263,452</u></u>

Wastewater

The wastewater department budget for FY 23 is based on the assumption 2,013,400,000 gallons of wastewater will be billed for treatment by Cleveland Utilities. The average price paid by these customers will be \$8.03 per 1,000 gallons. The rate charged will increase 5% from FY 23. This volume represents a 3.8% increase over the anticipated FY 23 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	41.11	44.68
Residential - Outside	2.41	4.24
Small Commercial - Inside	25.68	27.28
Small Commercial - Outside	2.57	2.49
Large Commercial - Inside	27.81	20.71
Large Commercial - Outside	0.42	0.60



The expected revenue from this volume, plus revenue from other sources, is \$17,610,861 for FY 24. Anticipated expenses, including depreciation of \$4,401,764 and tax equivalents of \$244,852 total \$16,080,844 leaving revenue in excess of expenses totaling \$1,530,016. These results will produce a net cash generation amount of \$5,106,429 when adjusted for other items. When added to the anticipated cash balance of \$16,459,754 at the beginning of the year, \$22,250,846 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$9,000,000 bond issue is planned for FY 24. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$23,991,252 and debt retirement of \$2,686,729. The anticipated balance at year end is \$4,577,865 of which \$476,160 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 - 2024

ENGINEERING - COLLECTION	\$ 6,106,379
WASTEWATER REHABILITATION DEPARTMENT	7,858,030
FACILITIES MAINTENANCE DEPARTMENT	378,500
WASTEWATER TREATMENT PLANT	8,367,500
MACHINERY & EQUIPMENT	20,000
INFORMATION SYSTEMS	214,000
ENGINEERING - OFFICE	5,000
TRANSPORTATION	855,643
ADMINISTRATION - BUILDINGS AND GROUNDS	186,200
TOTAL	<u><u>\$ 23,991,252</u></u>

In addition to preparing a budget for the upcoming fiscal year, Cleveland Utilities prepares an estimated budget for nine years beyond the upcoming budget year. The long-range plan included with the FY 24 budget covers fiscal year 2024 through 2033. 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 2022 Actual	FY 2023 Projected	FY 2024 Proposed
KWH Purchased	1,053,875,725	1,045,934,100	1,039,920,960
KWH Sold	1,022,259,454	1,015,470,000	1,009,632,000
KWH Unsold (line loss)	31,616,271	30,464,100	31,197,629
% KWH in Line Loss	3.00%	3.00%	3.00%
Average Retail Price of KWH (Based on kwh's Sold)	10.26	9.72	9.72
Number of Customers			
Residential	27,921	28,333	28,642
Commercial	4,111	4,165	4,206
Industrial	595	610	621
Other	164	162	161
Total	32,791	33,270	33,629
Total Revenues	108,252,800	102,029,523	101,312,389
Net Income	8,693,650	5,046,981	3,874,066
Additional Investment in Plant	8,777,064	6,477,542	10,506,000
Long-term Debt	11,803,550	10,740,055	12,729,195
Number of Customers per Employee	373	382	387

Cleveland Utilities-Electric Fund Budget Summary

	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2024 PROPOSED
Revenues for Electric System			
Residential	\$ 45,077,529	\$ 40,694,415	\$ 41,295,013
Commercial	9,934,815	8,448,198	8,615,400
Industrial	48,325,751	45,972,129	46,203,380
Street, Athletic, & Traffic	1,628,987	1,374,272	1,388,883
Outdoor Lighting	682,724	674,883	677,034
Change in Accrued Revenue	452,214		
Total Electric Sales Revenue	\$ 106,102,020	\$ 97,163,897	\$ 98,179,710
Other Operating Revenue	\$ 2,069,993	\$ 2,096,425	\$ 2,514,145
Interest	80,787	30,930	618,532
Total Other Revenues	\$ 2,150,780	\$ 2,127,355	\$ 3,132,677
Total Revenues	\$ 108,252,800	\$ 99,291,252	\$ 101,312,387
Operating Expense			
Purchased Power	\$ 78,293,429	\$ 72,042,104	\$ 73,143,882
Other Operating Expenses	6,429,698	6,989,008	7,542,054
Maintenance	4,184,840	4,835,879	5,113,700
Depreciation and Amortization	4,938,809	5,219,573	5,287,197
Tax Equivalents & FICA	5,309,610	5,411,483	5,916,236
Total Operating Expenses	\$ 99,156,386	\$ 94,498,047	\$ 97,003,069
Interest Expense	\$ 402,764	\$ 491,596	\$ 435,253
Total Other Expenses	\$ 402,764	\$ 491,596	\$ 435,253
Total Expenses	\$ 99,559,150	\$ 94,989,643	\$ 97,438,322
Net Revenues	\$ 8,693,650	\$ 4,301,609	\$ 3,874,066

**CLEVELAND UTILITIES - ELECTRIC
CASH FLOW ANALYSIS
FY 2024**

Sources of Cash:

Net Income		\$ 3,874,066
Add:	Non-Cash Items	
	Depreciation - Expensed	\$ 4,994,890
	Depreciation - Cleared	245,685
	Amortization	40,641
	Total Non-Cash Items	5,281,216
Total Cash Generated From Operations		\$ 9,155,282
Add:	Beginning Cash Balance	25,198,726
	Bond Issues (Net)	2,500,000
	OPEB Trust Funding	(330,614)
	GASB 68 Adjustment	(1,082,619)
Total Cash Available		\$ 35,440,775

Uses of Available Cash:

	Debt Repayment - Bonds	\$ 1,224,193
	VEC Repayment	\$ 215,196
	Capital Improvements & Additions	10,506,000
Total Uses of Cash		\$ 11,945,390
Cash at End of Year		\$ 23,495,385
	Less Estimated Customer Deposits	\$ 3,289,020
	Less Sinking Fund Requirements	\$ 696,766
Unrestricted		\$ 19,509,600

**CLEVELAND UTILITIES - ELECTRIC
FINANCIAL FORECAST
FOR THE YEAR ENDING JUNE 30, 2024**

2024 BUDGET						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	KWHs (000)
REVENUES						
Residential	11,476,162	8,888,483	12,430,198	8,500,170	41,295,013	362,223
Commercial	2,561,912	1,912,285	2,131,736	2,009,467	8,615,400	70,755
Industrial	13,332,210	10,784,816	10,538,873	11,547,481	46,203,380	566,270
Street, Athletic & Traffic	357,984	347,725	332,058	351,116	1,388,883	6,466
Outdoor Lighting	169,539	169,706	169,942	167,846	677,034	3,918
Total Electric Sales Revenue	27,897,807	22,103,015	25,602,807	22,576,080	98,179,708	1,009,632
Purchased Power	20,783,866	16,466,746	19,074,091	16,819,179	73,143,882	
Operating Margin:	7,113,941	5,636,269	6,528,716	5,756,901	25,035,826	
OTHER REVENUE						
Customer Penalties	79,182	62,735	72,667	64,077	278,661	
Service Revenue	148,352	117,537	136,149	120,052	522,090	
Rents	346,254	346,254	346,254	346,254	1,385,019	
Miscellaneous Income	93,309	73,927	85,634	75,511	328,378	
Interest	175,756	139,248	161,297	142,230	618,532	
Total Other Revenue	842,853	739,701	802,001	748,124	3,132,677	
TOTAL REVENUE	7,956,794	6,375,970	7,330,717	6,505,025	28,168,503	
EXPENSES						
Transmission-Operations	15,851	15,851	15,851	15,851	63,402	
Transmission-Maintenance	15,862	15,862	15,862	15,862	63,446	
Distribution-Operations	535,097	535,097	535,097	535,097	2,140,389	
Distribution-Maintenance	1,262,564	1,262,564	1,262,564	1,262,564	5,050,254	
Meter Reading	28,934	28,934	28,934	28,934	115,735	
Billing & Collecting	368,530	368,530	368,530	368,530	1,474,119	
Customer Service & Information	62,133	62,133	62,133	62,133	248,531	
Rebates & Inspections	4,774	4,774	4,774	4,774	19,096	
Administrative O & M	849,981	849,981	849,981	849,981	3,399,924	
Economic Development	20,215	20,215	20,215	20,215	80,858	
Employee Benefits, FICA & Safety	831,524	831,524	831,524	831,524	3,326,095	
Depreciation	1,198,774	1,236,235	1,261,210	1,298,671	4,994,890	
Tax Equivalents	647,535	647,535	647,535	647,535	2,590,141	
Acquisition Adjustment	59,014	59,014	59,014	59,014	236,057	
Interest on Deposits	8,267	8,267	8,267	8,267	33,066	
Interest on Bonds	92,503	98,536	102,558	108,591	402,187	
Bond Cost Amortization	14,063	14,063	14,063	14,063	56,250	
TOTAL EXPENSES	6,015,621	6,059,115	6,088,112	6,131,606	24,294,440	
NET INCOME	1,941,173	316,855	1,242,605	373,419	3,874,066	

**CLEVELAND UTILITIES
ELECTRIC DIVISION
CAPITAL BUDGET FY 2024**

DESCRIPTION

FY 2024

M Meter Lab

1	Purchase new AMI single and three phase meters	350,000
2	Purchase of metering transformers (secondary)	20,000
3	Barcoding system	20,000
Total		390,000

N Substation

1	Burlington site work and wall with sign	350,000
2	Pave driveway at Appalachian Substation	15,000
3	East Cleveland - gravel grass yard	20,000
4	Water line to Appalachian Substation	6,000
5	Replace fence at Springbrook Substation	35,000
6	Purchase and install nitrogen blank systems on T1 & T2 at Springbrook Substation	8,000
7	Lang Street Substation remodel Phase III	300,000
8	Clean up of old Lang Street Substation and back drive installation	150,000
9	Replace batteries at East Cleveland 69kV Sub	15,000
10	Improve drainage at Sequoia Substation	7,000
11	Landscape Cherokee Gateway Sub	15,000
12	Replace breakers at Ocoee Substation	60,000
13	Replace primary current injector	12,000
14	Metal brake	5,000
15	Disc and belt sander	2,000
16	Single phase relay test set	12,000
Total		1,012,000

O Office

1	Office furniture and equipment	10,000
Total		10,000

P Meter Field Equipment

1	Metercat accessories	5,000
Total		5,000

Q Electronic/Communications/Fiber

1	Purchase and installation of fiber for Distribution Automation project	50,000
2	Radios and equipment for stock	15,000
3	Misc. Fiber Equipment (Clearfield box, jumpers, etc.)	4,000
4	Fiber conversion to bunker room	75,000
Total		144,000

R Storeroom

1		-
Total		-

T Traffic Lighting

1	Detection Upgrades	30,000
2	Comm and controller upgrades	60,000
3	Rebuild / Rewires / Upgrades	70,000
4	Peerless Intersection	150,000
5	Maintenance parts and equipment	75,000
6	Pedestrian Signals	25,000
7	2 TS2 Type 2 Traffic Cabinets	50,000
8	Battery Backup for Intersections	12,000
Total		472,000

U Street Lighting

1	Old Freewill Village	1,000
2	Brookmore Subdivision	20,000
3	Miller's Landing	14,000
4	Stone Lake Rd. / Mason Rd.	13,000
5	Brookbridge	2,000
6	Hearthstone Drive	2,000
7	Hi-Mast Conversion to LED	57,000
8	Lighting between interchange and Exit #20	160,000
9	Harvest Grove	7,500
10	Quail Ridge	7,500
11	Sun Ridge	7,500
12	Graystan Development	50,000
13	Westside Landing	16,000
Total		357,500

V Security Lighting

1	Routine security light projects	100,000
Total		100,000

Z Fiber Optics

1	Purchase and installation of fiber for misc projects	75,000
Total		75,000

B Buildings & Grounds		
1	Upgrade Main Bldg south hallway, IT, Call Center (Paint/Carpet/Tile)	150,000
2	Remodel Former IT server room	50,000
3	Main office landscaping	30,000
4	Remodel Main Bldg Mens and Womens RR and Lockerroom	125,000
5	Re-seal main campus parking lots	35,000
6	Replace bird netting under Warehouse / Operations truck parking area	12,000
7	EV Charging Stations	150,000
8	HVAC replacement with VRF system - Main Bldg	1,000,000
9	Replace fence on lower yard	80,000
10	Electric Gate Maintenance	6,000
11	Install new electric gate at the Harrison Building	12,000
12	Upgrade Mailroom and Storeroom Supv Office	25,000
13	HVAC Maintenance / Upgrades - Main Bldg	25,000
14	Convert shower to toilet - Garage	8,000
15	Fire Suppression System - Wellness Center	45,000
16	Fire Suppression System - Harrison Building	22,000
17	Main office drive up kiosk or land purchase	200,000
Total		1,975,000
C Computers		
1	Network components and upgrades	50,000
2	Network printers	2,000
3	Network server replacements or upgrades (VxRail Host)	100,000
4	Air-gapped backup vault	90,000
5	Firwall upgrades	15,000
6	Phone System and IVR	125,000
7	Network cameras additions / replacements	25,000
8	AMI equipment replacement/new	25,000
Total		432,000
D Supervisory Control		
1	SCADA upgrades	75,000
2	900Mhz radio upgrades	40,000
Total		115,000
E Engineering		
1	Replacement drone	2,500
Total		2,500
F Transportation		
1	Replace Unit #121 - 2004 Bobcat Skidsteer	100,000
2	Replace Unit #142 - 41' bucket truck	375,000
3	Replace Unit#128 - Altec DC47TR Bid opened 3/8/23 - 480/570 day delivery quoted	510,000
4	Replace Unit #150 - 1500 4x4 pickup	45,000
5	Replace Unit #135 - 1/2 Ton regular Cab 4 X 4	45,000
6	New skid steer trailer (Line Department)	25,000
7	New Turret Reel Trailer (Line Department to utilize while pulling double conductor)	100,000
8	Replace Unit #105 1500 4x4 pickup	40,000
9	Replace Unit #129 New SUV	45,000
10	Replace Unit #100 Safety Department - 1/2 Ton regular Cab 4 X 4	45,000
11	Replace Unit #114 Safety Department - 2010 Explorer SUV	40,000
Total		1,370,000
G Geographical Information System		
1	Plotter replacement	30,000
2	Fleet Management additions	1,000
Total		31,000
H Commercial Load Additions		
1	Install primary, transformers, meters and other necessary facilities to serve new commercial customers	300,000
Total		300,000
I Industrial Load Additions		
1	Install primary, transformers, meters and other necessary facilities to serve new industrial customers	200,000
Total		200,000
J Residential - Overhead Load Additions		
1	Install overhead primary facilities, transformers, meters and service conductors	40,000
Total		40,000
K Residential - Underground Load Additions		
1	Install underground primary facilities, pad mounted transformers, meters, underground services and conduit systems	1,000,000
Total		1,000,000
L Line Construction		
1	Copper to AAC conversion projects. (N. Lee Annexation)	25,000
2	Install 4 new gang operated toppler switches 13KV.	60,000
3	Complete double conductor of SC624 - poles and hardware to Smith Drive	500,000
4	Purchase poles for Phase I of SC614 double conductor	250,000
5	Purchase and installation of Distribution Automation Equipment	100,000
6	Purchase and install 2 new - 69kV gang operated switches to include interrupters	100,000
7	Line work around Lang Street Substation (13kV and 69kV)	300,000
8	Three phase Pleasant Grove Church Rd WO#230092LRGX, WO#220787LRGX, WO#220786LRGA	200,000
9	Capacitor bank controls and material	25,000
10	Circuit inspection - 1 circuit	75,000
11	Pole testing, treating, restoration and replacement	300,000
12	North Lee Hwy annexation to Anatole	400,000
13	Burlington (Mars) feed from Valleyhead	75,000
14	Spare tanks for system VISTA gears	40,000
15	SEL fault indicators	25,000
Total		2,475,000

Grand Total 10,506,000

CLEVELAND UTILITIES ELECTRIC DIVISION 5YR PROJECTED CAPITAL BUDGET FY 2025 - FY 2029						
DESCRIPTION	FY2025	FY2026	FY2027	FY2028	FY2029	TOTAL
MAJOR PROJECTS PLAN						
1 Industrial, Commercial, Residential OH & UG Service, Line Construction Projects, Substation Projects	3,000,000	3,020,000	3,040,000	3,060,000	3,080,000	15,200,000
2 Garage, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics, Fiber, Office Furn.	810,000	820,000	830,000	840,000	850,000	4,150,000
3 Street Lighting, Security Lighting, and Traffic Lighting (LED lighting projects)	960,000	970,000	980,000	990,000	1,000,000	4,900,000
4 Buildings and Grounds	360,000	380,000	400,000	420,000	440,000	2,000,000
Annexation Projects:						-
5 Anatole						-
Major Line Projects (69KV & 13 KV):						-
6 Circuit Inspections	150,000	160,000	170,000	180,000	190,000	850,000
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	500,000					500,000
17 Complete double conductor of SC624 from Payne Gap to Smith Dr Phase III		400,000				400,000
18 Complete double conductor of EC694 Phase I		700,000				700,000
19 Complete double conductor of EC694 Phase II			700,000			700,000
20 Upgrade East Cleveland to McDonald Line Phase I	600,000					600,000
21 Upgrade East Cleveland to McDonald Line Phase II		400,000				400,000
22 Upgrade East Cleveland to Hopewell Line Phase I			500,000			500,000
23 Upgrade East Cleveland to Hopewell Line Phase II				500,000		500,000
24 69kV tie line from Freewill to Hopewell Line Phase I					500,000	500,000
25 69kV tie line from Freewill to Hopewell Line Phase II						-
26 Alternate feed to Cherokee Gateway Substation Phase I			750,000			750,000
27 Alternate feed to Cherokee Gateway Substation Phase II				750,000		750,000
28 Alternate feed to Cherokee Gateway Substation Phase III					750,000	750,000
29 North Lee Hwy Annexation						-
30 Wilkerson Road area annexation	500,000					500,000
31 Pole testing Phase IV						-
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	600,000	700,000	800,000	900,000	1,000,000	4,000,000
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	400,000					400,000
44 Upgrade at Burlington Substation Phase II		400,000				400,000
45 Replace relay panel and remote at South Cleveland			100,000			100,000
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		750,000				750,000
50 TVA xfmr bank and structure modifications Phase II			1,000,000			1,000,000
51 TVA xfmr bank and structure modifications Phase III				1,000,000		1,000,000
Utility Vehicle Replacements:						-
52 Unit #142 - 41' bucket truck						-
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						-
58 Unit #180 - Case Backhoe	120,000					120,000
59 Unit #140 - Pickup	42,000					42,000
60 Unit #115 Terex "Commander" digger derrick		500,000				500,000
61 Unit #122 Garage Pickup with Tommy lift gate				50,000		50,000
62 Unit #120 - 1/2 Ton Pickup			45,000			45,000
63 Unit #118 - 65' bucket truck				350,000		350,000
64 Unit #105 - 1500 4x4 pickup						-
65 Unit #135 - 1/2 Ton Pickup						-
66 Unit #104 - 1/2 Ton Pickup					40,000	40,000
67 Unit #143 - Standby Bucket Truck	260,000					260,000
68 Unit #121 - Bobcat Skid Steer						-
69 Unit #114 - Safety Department - SUV						-
70 Unit #126 - Altec digger derrick			350,000			350,000
71 Unit #145 - 41' Bucket Truck				325,000		325,000
72 Unit #129 - SUV						-
73 Unit #128 - Altec 47' line truck						-
74 Unit #100 - Safety Department - 1/2 ton regular cab						-
75 Unit #153 - 1/2 Ton Pickup (Engineering)	40,000					40,000
76 Unit #175 - Digger Derrick					550,000	550,000
77 Unit #179 - Bucket Truck					400,000	400,000
78 Unit #122 - Garage Pickup with Tommy Lift					50,000	50,000
79 Unit #126 - Digger Derrick					550,000	550,000
Miscellaneous Projects:						-
80 EV Charging Stations	100,000	100,000	100,000	100,000	100,000	500,000
81 Main office drive up kiosk / land purchase						-
82 Replace fence on lower yard						-
83 Storage sheds on the pole yard (Harrison Building)	100,000					100,000
TOTAL	10,897,000	10,860,000	11,295,000	11,285,000	11,000,000	55,337,000

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 776 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 2022 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 2022 was 11.226 million gallons.

This FY 2024 Budget calls for improvement in the water system totaling \$12,263,452.

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 359 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 \$23,991,252.

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 2022 Actual	FY 2023 Projected	FY 2024 Proposed
Gallons of Treated Water Pumped	3,950,253,133	4,241,720,000	4,326,700,000
Gallons of Treated Water Sold	2,927,922,000	3,029,800,000	3,090,500,000
% of Treated Water Loss	25.88%	28.57%	28.57%
Gallons of Treated Wastewater	3,978,730,000	3,980,200,000	4,026,800,000
% Inflow/Infiltration	51.18%	50.00%	50.00%
Number of Water Customers			
Residential	29,582	29,905	30,260
Commercial	3,257	3,292	3,331
Irrigation	598	566	575
Sales for Resale	2	2	2
Total	33,439	33,765	34,168
Number of Wastewater Customers			
Residential	17,365	17,665	17,995
Commercial	2,686	2,714	2,745
Industrial	62	66	65
Total	20,113	20,445	20,805
Total Revenues (Combined)	36,048,433	38,836,189	41,437,277
Net Income (Combined)	5,526,475	5,291,723	5,328,093
*Investment in Plant and Equipment	15,461,524	11,468,206	36,254,704
Long-term Debt	56,466,817	61,384,013	70,876,457
# of Customers per W/WW Employee	418	417	420

*Funded from revenue and debt

Cleveland Utilities-Water/Wastewater System Budget Summary

	FY 2022 ACTUAL	FY 2023 BUDGETED	FY 2024 PROPOSED
Revenues for Water System			
Residential	\$ 11,590,686	\$ 12,764,772	\$ 14,133,304
Commercial	5,648,017	6,054,337	6,771,837
Irrigation	558,415	613,989	842,166
Sales for Resale	125,522	57,862	129,206
Change in Accrued Revenue	134,779	-	-
Total Water Revenue	\$ 18,057,419	\$ 19,490,960	\$ 21,876,513
Sewer Revenues	\$ 13,793,653	\$ 14,775,847	\$ 16,159,358
Other Operating Revenue	3,235,513	2,616,448	2,975,065
Interest	40,242	14,090	426,341
Total Other Revenues	\$ 17,069,408	\$ 17,406,385	\$ 19,560,764
Total Revenues	\$ 35,126,827	\$ 36,897,345	\$ 41,437,277
Operating Expense			
Operations	\$ 13,698,052	\$ 15,866,330	\$ 17,007,596
Maintenance	3,133,204	2,978,901	3,652,383
Depreciation and Amortization	6,862,895	7,745,029	7,907,497
Tax Equivalent & FICA	5,988,120	5,463,616	6,060,775
Total Operating Expenses	\$ 29,682,271	\$ 32,053,876	\$ 34,628,251
Interest Expense	\$ 1,534,225	\$ 1,550,688	\$ 1,480,932
Total Other Expenses	\$ 1,534,225	\$ 1,550,688	\$ 1,480,932
Total Expenses	\$ 31,216,496	\$ 33,604,567	\$ 36,109,183
Operating Income (Loss)	\$ 3,910,331	\$ 3,292,778	\$ 5,328,093
Contribution In Aid of Construction	\$ 974,219	\$ -	\$ -
Net Revenues	\$ 4,884,550	\$ 3,292,778	\$ 5,328,093

**CLEVELAND UTILITIES - WATER
CASH FLOW ANALYSIS
FY 2024**

Sources of Cash:

Net Income		\$ 3,798,077
Add:	Non-Cash Items	
	Depreciation - Expensed	\$ 3,339,233
	Depreciation - Cleared	229,477
	Amortization	<u>(202,412)</u>
Total Non-Cash Items		3,366,298
Total Cash Generated From Operations		\$ 7,164,375
Add:	Beginning Cash Balance	\$ 3,404,487
	Bond Issues (Net)	\$ 5,000,000
	Grants & Contributions In Aid	\$ 3,913,472
	GASB 68 Adjustment	\$ (947,292)
	OPEB Trust Funding	\$ (234,271)
Total Cash Available		\$ 18,300,771
Uses of Available Cash:		
	Debt Repayment - Bonds/Loans	\$ 1,820,827
	Capital Improvements & Additions	<u>12,263,452</u>
Total Uses of Cash		\$ 14,084,279
Cash at End of Year		\$ 4,216,492
	Less Sinking Fund Requirements	738,423
Unrestricted		\$ 3,478,069

CLEVELAND UTILITIES - WATER
Financial Forecast
For the Year Ending June 30, 2024

2024 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,626,143	1,424,957	1,338,772	1,442,763	5,832,635	785,008
Residential-Outside	2,282,347	1,975,687	1,960,271	2,082,362	8,300,667	680,996
Small Commercial-Inside	801,189	733,151	714,214	727,915	2,976,469	487,768
Small Commercial-Outside	229,666	201,400	186,793	213,215	831,074	89,718
Large Commercial-Inside	622,602	565,903	540,813	606,620	2,335,938	737,663
Large Commercial-Outside	140,865	164,012	178,563	144,916	628,356	126,874
Irrigation-Inside	327,957	201,871	65,478	190,080	785,386	116,729
Irrigation-Outside	21,436	7,962	13,943	13,439	56,780	4,085
Resale	42,638	42,474	26,018	18,076	129,206	61,694
Total Water Revenue	6,094,843	5,317,417	5,024,865	5,439,386	21,876,513	3,090,535
OTHER REVENUE						
Sprinkler Taps & Service	51,640	45,054	42,574	46,086	185,355	
Access Fees	190,698	166,373	157,221	170,189	684,481	
HUC Reimbursement	127,933	111,613	105,474	114,174	459,194	
Customer Penalties	67,051	58,498	55,280	59,838	240,669	
Miscellaneous (Service Revenue)	78,271	68,288	64,531	69,854	280,944	
Interest	27,654	24,127	22,799	24,679	99,261	
Total Other Revenue	543,247	473,953	447,879	484,820	1,949,904	
TOTAL REVENUE	6,638,090	5,791,370	5,472,744	5,924,206	23,826,416	
EXPENSES						
Purchased Water	768,705	670,652	633,755	686,035	2,759,148	
T & D Operations	565,164	565,164	565,164	565,164	2,260,650	
T & D Maintenance	514,089	514,089	514,089	514,089	2,056,357	
Pumping Expense	674,270	588,264	555,899	601,757	2,420,190	
Meter Reading	25,332	25,332	25,332	25,332	101,323	
Billing & Collecting	225,672	225,672	225,672	225,672	902,690	
Customer Service & Information	17,775	17,775	17,775	17,775	71,101	
Administrative O & M	472,941	472,941	472,941	472,941	1,891,763	
Employee Benefits, FICA & Safety	787,698	787,698	787,698	787,698	3,150,792	
Depreciation	801,416	826,460	843,156	868,200	3,339,233	
Interest	161,330	171,852	178,866	189,387	701,433	
Bond Costs Amortization	28,125	28,125	28,125	28,125	112,500	
Tax Equivalent	65,289	65,289	65,289	65,289	261,157	
TOTAL EXPENSES	5,107,806	4,959,313	4,913,761	5,047,464	20,028,339	
NET INCOME (LOSS)	1,530,284	832,057	558,983	876,742	3,798,077	

**CLEVELAND UTILITIES - WASTEWATER
CASH FLOW ANALYSIS
FY 2024**

Sources of Cash:

Net Income **\$ 1,530,016**

Add:	Non-Cash Items	
	Depreciation - Expensed	\$ 4,401,764
	Depreciation - Cleared	58,865
	Amortization	<u>(24,791)</u>
	Total Non-Cash Items	4,435,837

Total Cash Generated From Operations **\$ 5,965,854**

Add:	Beginning Cash Balance	16,459,754
	GASB 68 Adjustment	(676,637)
	Bond Issues (Net)	9,000,000
	Grants & Contribution In Aid	684,663
	Sale of Mouse Creek WWTP	5,000
	OPEB Trust Funding	<u>(182,788)</u>

Total Cash Available **\$ 31,255,846**

Uses of Available Cash:

Debt Repayments	\$ 2,686,729
Capital Improvements & Additions	<u>23,991,252</u>

Total Uses of Cash **26,677,981**

Cash at End of Year **\$ 4,577,865**

Less Sinking Fund Requirements \$ 476,160

Unrestricted **\$ 4,101,706**

**CLEVELAND UTILITIES - WASTEWATER
FINANCIAL FORECAST
For the Year Ending June 30, 2024**

2024 Budget						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
REVENUES						
Residential-Inside	1,911,520	1,785,940	1,733,066	1,789,234	7,219,760	827,609
Residential-Outside	177,633	162,925	168,495	175,548	684,601	48,601
Small Commercial - Inside	1,152,985	1,097,734	1,077,611	1,079,540	4,407,870	516,982
Small Commercial - Outside	97,594	96,132	111,067	98,333	403,127	51,722
Large Commercial - Inside	896,019	806,553	775,883	867,420	3,345,876	560,023
Large Commercial - Outside	21,295	24,503	25,580	26,747	98,125	8,489
Total Wastewater Revenue	4,257,046	3,973,787	3,891,702	4,036,822	16,159,358	2,013,426
OTHER REVENUE						
Access Fees	111,122	103,728	101,585	105,373	421,810	
Miscellaneous Revenue	139,395	130,119	127,431	132,183	529,129	
Interest	86,166	80,433	78,772	81,710	327,080	
Customer Penalties	45,703	42,662	41,781	43,338	173,484	
Total Other Revenue	382,386	356,942	349,569	362,604	1,451,503	
TOTAL REVENUE	4,639,432	4,330,729	4,241,271	4,399,426	17,610,861	
EXPENSES						
Wastewater Plant-Operations	561,545	524,180	513,353	532,496	2,131,573	
Wastewater Plant-Maintenance	541	506	495	513	2,054	
Wastewater Plant-Operations-Biosolids	161,118	150,398	147,292	152,783	611,591	
Wastewater Plant-Maintenance-Biosolids	0	0	0	0	0	
Wastewater Collection Operations	96,630	96,630	96,630	96,630	386,525	
Wastewater Collection Maintenance	24,684	24,684	24,684	24,684	98,730	
Wastewater Collection Operations MOM	100,260	100,260	100,260	100,260	401,035	
Wastewater Collection Maintenance MOM	127,806	127,806	127,806	127,806	511,228	
Wastewater Rehab Operations MOM	813	813	813	813	3,250	
Wastewater Rehab Maintenance MOM	1,206	1,206	1,206	1,206	4,819	
Administration Operations	288,159	288,159	288,159	288,159	1,152,631	
Administration Operations MOM	8,889	8,889	8,889	8,889	35,558	
Engineering Operations	127,671	127,671	127,671	127,671	510,687	
Engineering Operations MOM	2,562	2,562	2,562	2,562	10,246	
E & R Wastewater Plant Operations	61,792	57,681	56,490	58,596	234,560	
E & R Wastewater Plant Maintenance	1,921	1,793	1,756	1,822	7,293	
E & R Operations FOG MOM	22,179	22,179	22,179	22,179	88,714	
E & R Maintenance FOG MOM	0	0	0	0	0	
E & R Operations SM MOM	2,493	2,493	2,493	2,493	9,972	
E & R Maintenance SM MOM	0	0	0	0	0	
Facilities Maintenance Operations WWTP	0	0	0	0	0	
Facilities Maintenance Maintenance WWTP	193,328	180,464	176,737	183,327	733,859	
Facilities Maintenance Operations MOM	83,895	83,895	83,895	83,895	335,585	
Facilities Maintenance Maintenance MOM	59,511	59,511	59,511	59,511	238,043	
Customer Records and Collection	144,033	144,033	144,033	144,033	576,134	
Customer Service and Assistance	15,906	15,906	15,906	15,906	63,618	
Employee Benefits, FICA & Safety	600,993	600,993	600,993	600,993	2,403,974	
Meter Reading	12,264	12,264	12,264	12,264	49,050	
Depreciation	1,056,423	1,089,437	1,111,446	1,144,458	4,401,764	
Tax Equivalent	61,212	61,212	61,212	61,212	244,852	
Interest	179,285	190,977	198,772	210,465	779,499	
Bond Costs Amortization	13,500	13,500	13,500	13,500	54,000	
TOTAL EXPENSES	4,010,619	3,990,102	4,001,007	4,079,126	16,080,844	
NET INCOME (LOSS)	628,813	340,627	240,264	320,300	1,530,016	



CLEVELAND
TENNESSEE

EST. 1842

FY2024 Annual Budget

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: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520	Insurance Trust						
3D	Charges for services						
520	37920 Ins-L&J	-103,200.00	-92,800.00	.00	-86,000.00	-86,000.00	-86,000.00
520	37921 Ins-Fin	-106,800.00	-109,000.00	.00	-114,300.00	-114,300.00	-114,300.00
520	37922 Ins-Codes	-36,000.00	-38,313.00	.00	-49,600.00	-49,600.00	-49,600.00
520	37923 Ins-D&E	-255,500.00	-323,300.00	.00	-300,000.00	-300,000.00	-300,000.00
520	37924 Ins-Police	-1,618,800.00	-1,803,000.00	.00	-1,895,000.00	-1,895,000.00	-1,895,000.00
520	37925 Ins-Fire	-1,539,540.00	-1,745,668.00	.00	-1,832,954.00	-1,832,954.00	-1,832,954.00
520	37926 Ins-PW Op	-303,000.00	-368,900.00	.00	-394,125.00	-394,125.00	-394,125.00
520	37927 Ins-An Ctr	-77,000.00	-73,400.00	.00	-77,100.00	-77,100.00	-77,100.00
520	37928 Ins-CH Rec	-34,500.00	-52,000.00	.00	-52,000.00	-52,000.00	-52,000.00
520	37929 Ins-P&R	-158,100.00	-167,700.00	.00	-168,000.00	-168,000.00	-168,000.00
520	37930 Ins-ComCtr	-61,600.00	-60,000.00	.00	-55,000.00	-55,000.00	-55,000.00
520	37931 Ins-Folan	-117,500.00	-128,800.00	.00	-125,910.00	-125,910.00	-125,910.00
520	37932 Ins-Lib	-89,629.00	-95,283.00	.00	-100,047.00	-100,047.00	-100,047.00
520	37933 Ins-Jet	-17,000.00	-18,500.00	.00	-19,500.00	-19,500.00	-19,500.00
520	37934 Ins-Adm	-52,700.00	-57,000.00	.00	-59,850.00	-59,850.00	-59,850.00
520	37935 Ins-IT	-67,200.00	-77,325.00	.00	-77,464.00	-77,464.00	-77,464.00
520	37940 Ins-SWM	-167,600.00	-214,000.00	.00	-217,350.00	-217,350.00	-217,350.00
520	37941 Ins-Strwtr	-58,000.00	-68,600.00	.00	-49,500.00	-49,500.00	-49,500.00
520	37942 Ins-SSA	-121,600.00	-129,000.00	.00	-133,565.00	-133,565.00	-133,565.00
520	37943 Ins-Fleet	-70,000.00	-97,700.00	.00	-95,931.00	-95,931.00	-95,931.00
520	37944 Ins-CDBG	-15,500.00	-15,422.00	.00	-16,193.00	-16,193.00	-16,193.00
520	37945 Ins-HR	-25,500.00	-27,000.00	.00	-28,350.00	-28,350.00	-28,350.00
520	37960 Ins-Retire	-117,040.00	-124,062.00	.00	-130,265.00	-130,265.00	-130,265.00
	TOTAL Charges for services	-5,213,309.00	-5,886,773.00	.00	-6,078,004.00	-6,078,004.00	-6,078,004.00
3F	Interest						
520	36110 Int-Gen	-1,000.00	-60,848.00	.00	-1,500.00	-1,500.00	-1,500.00
	TOTAL Interest	-1,000.00	-60,848.00	.00	-1,500.00	-1,500.00	-1,500.00
	TOTAL Insurance Trust	-5,214,309.00	-5,947,621.00	.00	-6,079,504.00	-6,079,504.00	-6,079,504.00
	TOTAL Insurance Trust	-5,214,309.00	-5,947,621.00	.00	-6,079,504.00	-6,079,504.00	-6,079,504.00
	TOTAL REVENUE	-5,214,309.00	-5,947,621.00	.00	-6,079,504.00	-6,079,504.00	-6,079,504.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-5,214,309.00	-5,947,621.00	.00	-6,079,504.00	-6,079,504.00	-6,079,504.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520110 INS-Legislative and Judicial						
5A Personnel						
520110 51421 Claims	70,137.00	73,644.00	.00	76,590.00	76,590.00	76,590.00
TOTAL Personnel	70,137.00	73,644.00	.00	76,590.00	76,590.00	76,590.00
5B Operating						
520110 52590 Admin Fee	17,061.00	17,914.00	.00	18,631.00	18,631.00	18,631.00
TOTAL Operating	17,061.00	17,914.00	.00	18,631.00	18,631.00	18,631.00
TOTAL INS-Legislative and Ju	87,198.00	91,558.00	.00	95,221.00	95,221.00	95,221.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520120 INS-Administration						
5A Personnel						
520120 51421 Claims	77,031.00	80,883.00	.00	84,118.00	84,118.00	84,118.00
TOTAL Personnel	77,031.00	80,883.00	.00	84,118.00	84,118.00	84,118.00
5B Operating						
520120 52590 Admin Fee	12,323.00	12,939.00	.00	13,457.00	13,457.00	13,457.00
TOTAL Operating	12,323.00	12,939.00	.00	13,457.00	13,457.00	13,457.00
TOTAL INS-Administration	89,354.00	93,822.00	.00	97,575.00	97,575.00	97,575.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520122 INS-Forestry and Land						
5A Personnel						
520122 51421 Claims	130,810.00	137,350.00	.00	142,844.00	142,844.00	142,844.00
TOTAL Personnel	130,810.00	137,350.00	.00	142,844.00	142,844.00	142,844.00
5B Operating						
520122 52590 Admin Fee	17,061.00	17,914.00	.00	18,631.00	18,631.00	18,631.00
TOTAL Operating	17,061.00	17,914.00	.00	18,631.00	18,631.00	18,631.00
TOTAL INS-Forestry and Land	147,871.00	155,264.00	.00	161,475.00	161,475.00	161,475.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520123 INS-Fleet						
5A Personnel						
520123 51421 Claims	88,083.00	92,487.00	.00	96,186.00	96,186.00	96,186.00
TOTAL Personnel	88,083.00	92,487.00	.00	96,186.00	96,186.00	96,186.00
5B Operating						
520123 52590 Admin Fee	10,869.00	11,412.00	.00	11,868.00	11,868.00	11,868.00
TOTAL Operating	10,869.00	11,412.00	.00	11,868.00	11,868.00	11,868.00
TOTAL INS-Fleet	98,952.00	103,899.00	.00	108,054.00	108,054.00	108,054.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520124 INS-Codes						
5A Personnel						
520124 51421 Claims	30,698.00	32,233.00	.00	33,522.00	33,522.00	33,522.00
TOTAL Personnel	30,698.00	32,233.00	.00	33,522.00	33,522.00	33,522.00
5B Operating						
520124 52590 Admin Fee	10,110.00	10,615.00	.00	11,040.00	11,040.00	11,040.00
TOTAL Operating	10,110.00	10,615.00	.00	11,040.00	11,040.00	11,040.00
TOTAL INS-Codes	40,808.00	42,848.00	.00	44,562.00	44,562.00	44,562.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520130 INS-Human Resources						
5A Personnel						
520130 51421 Claims	69,075.00	72,529.00	.00	75,430.00	75,430.00	75,430.00
TOTAL Personnel	69,075.00	72,529.00	.00	75,430.00	75,430.00	75,430.00
5B Operating						
520130 52590 Admin Fee	4,035.00	4,237.00	.00	4,406.00	4,406.00	4,406.00
TOTAL Operating	4,035.00	4,237.00	.00	4,406.00	4,406.00	4,406.00
TOTAL INS-Human Resources	73,110.00	76,766.00	.00	79,836.00	79,836.00	79,836.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520140	INS-Finance						
5A	Personnel						
520140	51421 Claims	105,274.00	110,538.00	.00	114,960.00	114,960.00	114,960.00
	TOTAL Personnel	105,274.00	110,538.00	.00	114,960.00	114,960.00	114,960.00
5B	Operating						
520140	52590 Admin Fee	16,841.00	17,683.00	.00	18,390.00	18,390.00	18,390.00
	TOTAL Operating	16,841.00	17,683.00	.00	18,390.00	18,390.00	18,390.00
	TOTAL INS-Finance	122,115.00	128,221.00	.00	133,350.00	133,350.00	133,350.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2022	2023	2024	2024	2024	2024
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520150 INS-Information Technology							
5A Personnel							
520150	51421 Claims	81,513.00	85,589.00	.00	89,013.00	89,013.00	89,013.00
	TOTAL Personnel	81,513.00	85,589.00	.00	89,013.00	89,013.00	89,013.00
5B Operating							
520150	52590 Admin Fee	11,911.00	12,507.00	.00	13,007.00	13,007.00	13,007.00
	TOTAL Operating	11,911.00	12,507.00	.00	13,007.00	13,007.00	13,007.00
	TOTAL INS-Information Techno	93,424.00	98,096.00	.00	102,020.00	102,020.00	102,020.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520200 INS-Dev and Eng						
5A Personnel						
520200 51421 Claims	289,621.00	304,102.00	.00	316,266.00	316,266.00	316,266.00
TOTAL Personnel	289,621.00	304,102.00	.00	316,266.00	316,266.00	316,266.00
5B Operating						
520200 52590 Admin Fee	41,705.00	43,790.00	.00	45,542.00	45,542.00	45,542.00
TOTAL Operating	41,705.00	43,790.00	.00	45,542.00	45,542.00	45,542.00
TOTAL INS-Dev and Eng	331,326.00	347,892.00	.00	361,808.00	361,808.00	361,808.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520204 INS-Stormwater						
5A Personnel						
520204 51421 Claims	8,832.00	9,274.00	.00	9,645.00	9,645.00	9,645.00
TOTAL Personnel	8,832.00	9,274.00	.00	9,645.00	9,645.00	9,645.00
5B Operating						
520204 52590 Admin Fee	9,099.00	9,554.00	.00	9,936.00	9,936.00	9,936.00
TOTAL Operating	9,099.00	9,554.00	.00	9,936.00	9,936.00	9,936.00
TOTAL INS-Stormwater	17,931.00	18,828.00	.00	19,581.00	19,581.00	19,581.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520205 INS-Comm Deve Blk						
5A Personnel						
520205 51421 Claims	16,416.00	17,237.00	.00	17,926.00	17,926.00	17,926.00
TOTAL Personnel	16,416.00	17,237.00	.00	17,926.00	17,926.00	17,926.00
5B Operating						
520205 52590 Admin Fee	4,251.00	4,464.00	.00	4,643.00	4,643.00	4,643.00
TOTAL Operating	4,251.00	4,464.00	.00	4,643.00	4,643.00	4,643.00
TOTAL INS-Comm Deve Blk	20,667.00	21,701.00	.00	22,569.00	22,569.00	22,569.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust						
520300 INS-Police						
5A Personnel						
520300 51421 Claims	854,043.00	896,745.00	.00	932,615.00	932,615.00	932,615.00
TOTAL Personnel	854,043.00	896,745.00	.00	932,615.00	932,615.00	932,615.00
5B Operating						
520300 52590 Admin Fee	297,194.00	245,904.00	.00	255,740.00	255,740.00	255,740.00
TOTAL Operating	297,194.00	245,904.00	.00	255,740.00	255,740.00	255,740.00
TOTAL INS-Police	1,151,237.00	1,142,649.00	.00	1,188,355.00	1,188,355.00	1,188,355.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520341 INS-Anima] Ctrl						
5A Personnel						
520341 51421 Claims	100,745.00	105,782.00	.00	110,013.00	110,013.00	110,013.00
TOTAL Personnel	100,745.00	105,782.00	.00	110,013.00	110,013.00	110,013.00
5B Operating						
520341 52590 Admin Fee	9,478.00	9,952.00	.00	10,350.00	10,350.00	10,350.00
TOTAL Operating	9,478.00	9,952.00	.00	10,350.00	10,350.00	10,350.00
TOTAL INS-Anima] Ctrl	110,223.00	115,734.00	.00	120,363.00	120,363.00	120,363.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER
					ADOPTED
Insurance Trust					
520350 INS-Fire					
5A Personnel					
520350 51421 Claims	1,333,583.00	1,400,262.00	.00	1,456,272.00	1,456,272.00
TOTAL Personnel	1,333,583.00	1,400,262.00	.00	1,456,272.00	1,456,272.00
5B Operating					
520350 52590 Admin Fee	307,235.00	275,347.00	.00	286,361.00	286,361.00
TOTAL Operating	307,235.00	275,347.00	.00	286,361.00	286,361.00
TOTAL INS-Fire	1,640,818.00	1,675,609.00	.00	1,742,633.00	1,742,633.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520400 INS-Public works						
5A Personnel						
520400 51421 Claims	397,265.00	417,128.00	.00	433,813.00	433,813.00	433,813.00
TOTAL Personnel	397,265.00	417,128.00	.00	433,813.00	433,813.00	433,813.00
5B Operating						
520400 52590 Admin Fee	43,601.00	45,781.00	.00	47,612.00	47,612.00	47,612.00
TOTAL Operating	43,601.00	45,781.00	.00	47,612.00	47,612.00	47,612.00
TOTAL INS-Public works	440,866.00	462,909.00	.00	481,425.00	481,425.00	481,425.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520411 INS-State Street						
5A Personnel						
520411 51421 Claims	194,947.00	69,244.00	.00	72,014.00	72,014.00	72,014.00
TOTAL Personnel	194,947.00	69,244.00	.00	72,014.00	72,014.00	72,014.00
5B Operating						
520411 52590 Admin Fee	16,429.00	17,250.00	.00	17,940.00	17,940.00	17,940.00
TOTAL Operating	16,429.00	17,250.00	.00	17,940.00	17,940.00	17,940.00
TOTAL INS-State Street	211,376.00	86,494.00	.00	89,954.00	89,954.00	89,954.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520431 INS-Solid waste						
5A Personnel						
520431 51421 Claims	56,329.00	59,145.00	.00	61,511.00	61,511.00	61,511.00
TOTAL Personnel	56,329.00	59,145.00	.00	61,511.00	61,511.00	61,511.00
5B Operating						
520431 52590 Admin Fee	20,950.00	21,997.00	.00	22,877.00	22,877.00	22,877.00
TOTAL Operating	20,950.00	21,997.00	.00	22,877.00	22,877.00	22,877.00
TOTAL INS-Solid waste	77,279.00	81,142.00	.00	84,388.00	84,388.00	84,388.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520450 INS-Regional Jetport						
5A Personnel						
520450 51421 Claims	26,020.00	7,653.00	.00	7,959.00	7,959.00	7,959.00
TOTAL Personnel	26,020.00	7,653.00	.00	7,959.00	7,959.00	7,959.00
5B Operating						
520450 52590 Admin Fee	3,159.00	3,317.00	.00	3,450.00	3,450.00	3,450.00
TOTAL Operating	3,159.00	3,317.00	.00	3,450.00	3,450.00	3,450.00
TOTAL INS-Regional Jetport	29,179.00	10,970.00	.00	11,409.00	11,409.00	11,409.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520500 INS-Parks and Recreation						
5A Personnel						
520500 51421 Claims	233,675.00	245,359.00	.00	255,173.00	255,173.00	255,173.00
TOTAL Personnel	233,675.00	245,359.00	.00	255,173.00	255,173.00	255,173.00
5B Operating						
520500 52590 Admin Fee	22,116.00	23,222.00	.00	24,151.00	24,151.00	24,151.00
TOTAL Operating	22,116.00	23,222.00	.00	24,151.00	24,151.00	24,151.00
TOTAL INS-Parks and Recreat	255,791.00	268,581.00	.00	279,324.00	279,324.00	279,324.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2022 REVISED BUD	2023 REVISED BUD	2024 DEPT HEAD	2024 FINANCE	2024 CITY MANAGER	2024 ADOPTED
520511 INS-College Hill						
5A Personnel						
520511 51421 Claims	18,884.00	19,828.00	.00	20,621.00	20,621.00	20,621.00
TOTAL Personnel	18,884.00	19,828.00	.00	20,621.00	20,621.00	20,621.00
5B Operating						
520511 52590 Admin Fee	8,341.00	8,758.00	.00	9,108.00	9,108.00	9,108.00
TOTAL Operating	8,341.00	8,758.00	.00	9,108.00	9,108.00	9,108.00
TOTAL INS-College Hill	27,225.00	28,586.00	.00	29,729.00	29,729.00	29,729.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024
Insurance Trust	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER ADOPTED
520521 INS-Comm Cntr					
5A Personnel					
520521 51421 Claims	53,613.00	56,294.00	.00	58,546.00	58,546.00
TOTAL Personnel	53,613.00	56,294.00	.00	58,546.00	58,546.00
5B Operating					
520521 52590 Admin Fee	7,077.00	7,431.00	.00	7,728.00	7,728.00
TOTAL Operating	7,077.00	7,431.00	.00	7,728.00	7,728.00
TOTAL INS-Comm Cntr	60,690.00	63,725.00	.00	66,274.00	66,274.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

	2022	2023	2024	2024	2024	2024
Insurance Trust	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520550 INS-Library						
5A Personnel						
520550 51421 Claims	66,983.00	53,217.00	.00	55,346.00	55,346.00	55,346.00
TOTAL Personnel	66,983.00	53,217.00	.00	55,346.00	55,346.00	55,346.00
5B Operating						
520550 52590 Admin Fee	18,577.00	19,506.00	.00	20,286.00	20,286.00	20,286.00
TOTAL Operating	18,577.00	19,506.00	.00	20,286.00	20,286.00	20,286.00
TOTAL INS-Library	85,560.00	72,723.00	.00	75,632.00	75,632.00	75,632.00
TOTAL Insurance Trust	5,213,000.00	5,188,017.00	.00	5,395,537.00	5,395,537.00	5,395,537.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	5,213,000.00	5,188,017.00	.00	5,395,537.00	5,395,537.00	5,395,537.00
GRAND TOTAL	5,213,000.00	5,188,017.00	.00	5,395,537.00	5,395,537.00	5,395,537.00

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

Meiler Estate Trust Fund

Programs, Services, and Functions:

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

SUMMARY	FY2022 Actual	FY2023 Original	FY2023 Amended	FY2024 Adopted	Percentage Change
Total Revenues	\$1,894	\$500	\$7,032	\$500	-92.9%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay & Debt Service	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$0	\$0	\$0	\$0	0.0%
NET INCOME	\$1,894	\$500	\$7,032	\$500	-92.9%
BEGINNING FUND BALANCE	\$503,198	\$505,092	\$505,092	\$512,124	1.4%
ENDING FUND BALANCE	\$505,092	\$505,592	\$512,124	\$512,624	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: 24001 FY2024 OPERATING BUDGET

FOR PERIOD 99

		2022	2023	2024	2024	2024	2024
	Mei]er/Anima] She]ter Trust	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
126	Mei]er/Anima] She]ter Trust						
3F	Interest						
126	36110 Int-Gen	-300.00	-7,032.00	.00	-500.00	-500.00	-500.00
	TOTAL Interest	-300.00	-7,032.00	.00	-500.00	-500.00	-500.00
	TOTAL Mei]er/Anima] She]ter	-300.00	-7,032.00	.00	-500.00	-500.00	-500.00
	TOTAL Mei]er/Anima] She]ter	-300.00	-7,032.00	.00	-500.00	-500.00	-500.00
	TOTAL REVENUE	-300.00	-7,032.00	.00	-500.00	-500.00	-500.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-300.00	-7,032.00	.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	
2013	Revaluation \$ 1.5844	\$ 1.7655	\$ 1.8254	\$ 3.59
2014		\$ 1.7655	\$ 1.8721	\$ 3.64
2015		\$ 1.7655	\$ 1.8721	\$ 3.64
2016		\$ 1.7655	\$ 1.8721	\$ 3.64
2017	Revaluation \$ 1.6091	\$ 2.0600	\$ 1.7084	\$ 3.77
2018		\$ 2.0600	\$ 1.7084	\$ 3.77
2019		\$ 2.0600	\$ 1.7821	\$ 3.84
2020	Revaluation \$ 1.7130	\$ 1.7130	\$ 1.4392	\$ 3.15
2021		\$ 1.7130	\$ 1.4392	\$ 3.15
2022		\$ 1.7130		\$ 1.71

CITY OF CLEVELAND, TENNESSEE

PRINCIPAL TAXPAYERS

6/30/2023 Estimated

<u>Assessed Taxpayer</u>	<u>Type of Business</u>	<u>2022 Assessed Valuation</u>	<u>Percentage of total Valuation</u>
Mars Snackfoods	Candy Manufacture	\$37,983,595	2.36%
Cleveland Tennessee Hospital	Health Care	\$36,633,125	2.27%
Whirlpool	Appliance Manufacture	\$34,247,209	2.12%
Duracell Company	Battery Manufacture	\$27,071,370	1.68%
Bayer Healthcare	Distribution Compnay	\$26,719,185	1.66%
Life Care Centers of America	Health Care	\$25,487,393	1.58%
Peyton's Southeastern	Distribution Company	\$12,307,767	0.76%
Alvin Calhoun	Developer	\$11,253,815	0.70%
Pinnacle Corner at Paul Huff	Developer	\$10,333,643	0.64%
Retreat at Spring Creek	Housing Development	\$10,232,339	0.63%
TOTALS		\$232,269,441	14.40%

***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	2022		
	Employees	Rank	Percentage of Total Labor Force Bradley County
Whirlpool/Maytag	1,600	1	3.10 %
Bradley County Schools	1,160	2	2.25
Peyton's Southeastern	1,157	3	2.24
Tennova	1,100	4	2.13
Jackson Furniture Industries	894	5	1.73
Amazon	790	6	1.53
Wacker Polysilicon	772	7	1.50
Cleveland City Schools	746	8	1.45
Wal-Mart	640	9	1.24
Bradley County Government	620	10	1.20
Mars Chocolate	-	-	-
Lee University	-	-	-
City Government	-	-	-
Total	<u>9,479</u>		<u>18.37 %</u>

Source: Cleveland/Bradley Chamber of Commerce and Tennessee Department of Labor & Workforce Development

This schedule should include the ten largest employers, unless fewer are required to reach 50% of total employment.

CITY OF CLEVELAND, TENNESSEE
ESTIMATED COMPUTATION OF LEGAL DEBT MARGIN
6/30/2024 (estimated)

Total assessed value		\$1,636,934,527
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		\$163,693,453
Debt applicable to limitation:		
Total bonded debt	\$144,608,669	
Less: Revenue bonds	63,842,526	
Amount available for repayment of general obligation bonds	<u>5,809,917</u>	
Total debt applicable to limitation		<u>74,956,226</u>
Legal debt margin		<u>\$88,737,227</u>
Per Capita Debt as of June 30, 2024 (estimated)		\$1,532

**CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA
June 30, 2022**

Population 47,955

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	354	706	11	205	1,276
Regular Part-time	17	87	30	0	134
Seasonal Part-time	49	0	0	0	49
Total	420	793	41	205	1,459

Area of City 31.23

Miles of roads and streets:
Asphalt 369.214

Miles of sidewalks 74.82

Fire Protection:

Classification 2

Number of stations 6

Number of full-time employees 108

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 2,900

Per-capita fire loss \$43.91 (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 16

Number of public service officers 11

**CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA - (Continued)
June 30, 2022**

Police Protection:

Criminal offenses:

TIBRS - Part A 6,242

TIBRS - Part B 668

Number of vehicles - all radio equipped including Animal Control

Motorola 800 82

Kenwood 800 32

EDUCATION - PUBLIC SCHOOL SYSTEM

	Number	ADM	ADA
High School (Grades 9, 10, 11 and 12)	1	1,719	1,714
Middle School (Grades 6 through 8)	1	1,257	1,251
Elementary Schools (Grades K through 5)	7	2,406	2,404
Ungraded - Special Education		114	114
Total Students		5,496	5,483

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	3
Number of soccer parks	1
Number of pickleball courts	6
Number of libraries	1 city/county
Number of volumes	191,874
Number of e-books	28,905
Number of e-Audiobooks	1,533
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, Verizon, 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 6,200 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, 2022*

Season	Transition	Retail Rates Effective June 2022					
		Revenue Adjustment October 2018 [1]	Revenue Adjustment October 2018 [2]	Base Plus Revenue Adjustment [3] = [1]+[2]	Hydro Adjustment [4]	FCA [5]	June '22 Effective Rate [6] = [3]+[4]+[5]
Residential	Customer Charge #1 (Net)	\$22.43		\$22.43	-1.60000		\$20.83
	Customer Charge #2 (Net)	0.00		0.00	0.00000		0.00000
	Customer Charge #3 (Net)	0.00000		0.00000	0.00000		0.00000
	Customer Charge #4 (Net)	0.00000		0.00000	0.00000		0.00000
	Grid Access Charge	2.00000	0.05000	2.05000			2.05000
	All kWh	0.08288	0.00165	0.08453	-0.00297	0.02862	0.11018
Alternate Usage Blocks	Block1 kWh	0.00000	0.00000	0.00000	0.00000	0	0.00000
	Block2 kWh	0.00	0.00000	0.00	0.00000	0	0.00
	Block3 kWh	0.00	0.00000	0.00	0.00000	0	0.00
GSA1	Customer Charge #1	22.41		22.41			22.41
	Customer Charge #2	22.41		22.41			22.41
	Customer Charge #3	0.00		0.00			0.00
	Customer Charge #4	0.00000		0.00000			0.00000
	Grid Access Charge	2.00000	0.05000	2.05000			2.05000
	All kW	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	All kWh	0.08968	0.00178	0.09146	0.00323	0.02829	0.12298
Alternate Usage Blocks	Block1 kWh	0.00	0.00000	0.00	0.00000	0	0.00
	Block2 kWh	0.00	0.00000	0.00	0.00000	0	0.00
GSA2	Customer Charge #1	60.82		60.82			60.82
	Customer Charge #2	0.00		0.00			0.00
	Customer Charge #3	0.00		0.00			0.00
	Customer Charge #4	0.00		0.00			0.00
	Grid Access Charge	0.01	0.00	0.01			0.01
	All kW	0.00000	0.00000	0.00000	0.00000		0.00000
	kW, 0-50	0.00000	0.00000	0.00000	0.00000		0.00000
	kW, 51-1,000	14.67000	0.27000	14.94000	0.00000		14.94000
	1st 15,000 kWh	0.08	0.00163	0.08	0.00323	0.02829	0.11
	Additional kWh	0.04	0.00077	0.04	0.00323	0.0279	0.07
GSA3	Customer Charge #1	195.66		195.66			195.66
	Customer Charge #2	0.00		0.00			0.00
	Grid Access Charge	0.01	0.00	0.01			0.01
	Block 1 kW	12.63000	0.27000	12.90000	0.00000		12.90000
	Block 2 kW	12.50000	0.27000	12.77000	0.00000		12.77000
	Block 3 kW	0.00000	0.00000	0.00000	0.00000		0.00000
	All kWh	0.04	0.00083	0.04	0.00323	0.02790	0.07
Alternate Blocks	Block 1 kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2 kWh	0.00	0.00000	0.00	0.00000	0	0.00
Outdoor Lighting	Surcharge	0.00000		0.00000			0.00000
	All kWh	0.04796	0.00077	0.04873	0.00323	0.02862	0.08058
Drainage Pumping	Customer	0.00		0.00			0.00
	All kWh	0.00	0.00000	0.00	0.00000	0	0.00
SRS	Customer Charge #1	0.00		0.00			0.00
	Customer Charge #2	0.00		0.00			0.00
	Grid Access Charge #1	0.00000	0.00000	0.00000			0.00000
	All kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
TRS	Customer Charge #1 (Net)	0.00000		0.00000			0.00000
	Grid Access Charge #1	0.00000	0.00000	0.00000			0.00000
	Onpeak kWh	0.00	0.00000	0.00	0.00000	0	0.00
	Offpeak kWh	0.00	0.00000	0.00	0.00000	0	0.00
Alternative Season	Summer						
TGSA1	Customer Charge #1	0.00		0.00			0.00
	Customer Charge #2	0.00		0.00			0.00
	Customer Charge #3	0.00		0.00			0.00
	Customer Charge #4	0.00		0.00			0.00
	Grid Access Charge	0.00	0.00	0.00			0.00
	All kWh	0.00	0.00	0.00	0.00	0.00000	0.00
	OnPeak kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	OffPeak kWh	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

**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, 2022*

		<u>Retail Rates Effective June 2022</u>				
		Revenue	Base Plus		Hydro	June '22
		Adjustment	Revenue Adjustment		Adjustment	Effective Rate
		October 2018	[3] = [1]+[2]		[4]	[6] = [3]+[4]+[5]
		Base	[3] = [1]+[2]		FCA	[6] = [3]+[4]+[5]
		[1]	[2]			[5]
Alternative Season	Summer					
TGSA2	Customer Charge #1	0.00		0.00		0.00
	Customer Charge #2	0.00		0.00		0.00
	Customer Charge #3	0.00		0.00		0.00
	Customer Charge #4	0.00		0.00		0.00
	Grid Access Charge	0.00	0.00	0.00		0.00
	kW, 0-50	0.00	0.00	0.00	0.00	0.00
	kW, 51-1,000	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	0.00000	0.00000	0.00000	0.00000	0.00000
	Onpeak kWh	0.00000	0.00000	0.00000	0.00000	0.00000
	Offpeak kWh	0.00	0.00000	0.00	0.00000	0.00
Alternative Season	Summer					
TGSA3	Customer Charge #1	0.00		0.00		0.00
	Customer Charge #2	0.00		0.00		0.00
	Grid Access Charge	0.00	0.00	0.00		0.00
	Block 1 kW	0.00	0.00	0.00	0.00	0.00
	Block2 kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 3 kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Onpeak kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Offpeak Excess kW	0.00	0	0.00	0	0.00
	All kWh	0.00	0	0.00	0	0.00
	Onpeak kWh	0.00	0	0.00	0	0.00
	Offpeak kWh	0.00	0.00	0.00	0.00	0.00
MSA	Customer Charge #1	0.00000		0.00000		0.00000
	Coincident kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Maximum kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Excess kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Onpeak kWh	0.00	0	0.00	0	0.00
	Offpeak kWh	0.00	0	0.00	0	0.00
TDGSA	Customer Charge	0.00		0.00		0.00
	Admin Charge	0.00		0.00		0.00
	Surcharge	0.00000		0.00000		0.00000
	Summer Season OnPeak kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Summer Season Max kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Summer Season OffPeak Excess of Contract kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Summer Season OnPeak kWh	0.00	0	0.00	0	0.00
	Summer Season OffPeak kWh - First 200 HUD	0.00	0	0.00	0	0.00
	Summer Season OffPeak kWh - Next 200 HUD	0.00	0	0.00	0	0.00
	Summer Season OffPeak kWh - Additional HUD	0.00	0.00	0.00	0.00	0.00
TDMSA	Customer Charge	0.00000		0.00000		0.00000
	Admin Charge	0.00000		0.00000		0.00000
	Surcharge	0.00000		0.00000		0.00000
	Summer Season OnPeak kW	0.00000	0.00000	0.00000	0.00000	0.00000
	Summer Season Max kW	0.00	0	0.00	0	0.00
	Summer Season OffPeak Excess of Contract kW	0.00	0	0.00	0	0.00
	Summer Season OnPeak kWh	0.00	0	0.00	0	0.00
	Summer Season OffPeak kWh - First 200 HUD	0.00	0.00	0.00	0.00	0.00
	Summer Season OffPeak kWh - Next 200 HUD	0.00	0.00	0.00	0.00	0.00
	Summer Season OffPeak kWh -Additional HUD	0.00000	0.00000	0.00000	0.00000	0.00000
GSB	Customer Charge	1,500.00000		1,500.00000		1,500.00000
	Admin Charge	350.00000		350.00000		350.00000
	Surcharge	0.00		0.00		0.00
	Summer Season OnPeak kW	10.61	0.26	10.87	0	10.87
	Summer Season Max kW	4.61	0.08	4.69	0.52	5.21
	Summer Season OffPeak Excess of Contract kW	10.61	0.26	10.87	0.00	10.87
	Summer Season OnPeak kWh	0.06	0.00	0.06	0.00	0.09
	Summer Season OffPeak kWh - First 200 HUD	0.03819	0.00092	0.03911	0.00111	0.06734
	Summer Season OffPeak kWh - Next 200 HUD	0.00443	0.00010	0.00453	0.00111	0.03276
	Summer Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.02935

**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, 2022*

		Retail Rates Effective June 2022					
		Revenue Adjustment		Base Plus Revenue Adjustment	Hydro Adjustment	FCA	June '22 Effective Rate
		Base [1]	October 2018 [2]	[3] = [1]+[2]	[4]	[5]	[6] = [3]+[4]+[5]
GSC	Customer Charge	1,500.00000		1,500.00000			1,500.00000
	Admin Charge	350.00000		350.00000			350.00000
	Surcharge	0.00000		0.00000			0.00000
	Summer Season OnPeak kW	10.61000	0.26000	10.87000	0.00000		10.87000
	Summer Season Max kW	4.10000	0.08000	4.18000	0.52000		4.70000
	Summer Season OffPeak Excess of Contract kW	10.61000	0.26000	10.87000	0.00000		10.87000
	Summer Season OnPeak kWh	0.06253	0.00149	0.06402	0.00111	0.02712	0.09225
	Summer Season OffPeak kWh - First 200 HUD	0.03819	0.00092	0.03911	0.00111	0.02712	0.06734
	Summer Season OffPeak kWh - Next 200 HUD	0.00443	0.00010	0.00453	0.00111	0.02712	0.03276
	Summer Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.02712	0.02935
GSD	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.61	0.26	10.87	0.00		10.87
	Summer Season Max kW	3.99	0.08	4.07	0.52		4.59
	Summer Season OffPeak Excess of Contract kW	10.61000	0.26000	10.87000	0.00000		10.87000
	Summer Season OnPeak kWh	0.06253	0.00149	0.06402	0.00111	0.02712	0.09225
	Summer Season OffPeak kWh - First 200 HUD	0.03819	0.00092	0.03911	0.00111	0.02712	0.06734
	Summer Season OffPeak kWh - Next 200 HUD	0.00331	0.00008	0.00339	0.00111	0.02712	0.03162
	Summer Season OffPeak kWh -Additional HUD	0.00	0.00003	0.00	0.00111	0.02712	0.03
MSB	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.00000	0.24000	10.24000	0.00000		10.24000
	Summer Season Max kW	1.72000	0.02000	1.74000	0.52000		2.26000
	Summer Season OffPeak Excess of Contract kW	10.00000	0.24000	10.24000	0.00000		10.24000
	Summer Season OnPeak kWh	0.05535	0.00133	0.05668	0.00111	0.02704	0.08483
	Summer Season OffPeak kWh - First 200 HUD	0.03	0.00074	0.03	0.00111	0.02704	0.06
	Summer Season OffPeak kWh - Next 200 HUD	0.00	0.00005	0.00	0.00111	0.02704	0.03
	Summer Season OffPeak kWh - Additional HUD	0.00	-0.00001	0.00	0.00111	0.02704	0.03
MSC	Customer Charge	1,500.00000		1,500.00000			1,500.00000
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.00	0.24000	10.24	0.00000		10.24
	Summer Season Max kW	1.21	0.02	1.23	0.52		1.75
	Summer Season OffPeak Excess of Contract kW	10.00000	0.24000	10.24000	0.00000		10.24000
	Summer Season OnPeak kWh	0.05	0.00130	0.05	0.00111	0.02704	0.08
	Summer Season OffPeak kWh - First 200 HUD	0.03	0.00071	0.03	0.00111	0.02704	0.06
	Summer Season OffPeak kWh - Next 200 HUD	0.00	0.00008	0.00	0.00111	0.02704	0.03
	Summer Season OffPeak kWh -Additional HUD	0.00	0.00	0.00	0.00	0.02704	0.03
MSD	Customer Charge	1,500.00		1,500.00			1,500.00
	Admin Charge	350.00		350.00			350.00
	Surcharge	0.00		0.00			0.00
	Summer Season OnPeak kW	10.00	0.24	10.24	0.00		10.24
	Summer Season Max kW	1.10000	0.02000	1.12000	0.52000		1.64000
	Summer Season OffPeak Excess of Contract kW	10.00	0.24000	10.24	0.00000		10.24
	Summer Season OnPeak kWh	0.05	0.00125	0.05	0.00111	0.02704	0.08
	Summer Season OffPeak kWh - First 200 HUD	0.03	0.00066	0.03	0.00111	0.02704	0.06
	Summer Season OffPeak kWh - Next 200 HUD	0.00	0.00	0.00	0.00	0.02704	0.03
	Summer Season OffPeak kWh - Additional HUD	0.00109	0.00003	0.00112	0.00111	0.02704	0.03
EVC	Customer Charge #1	100.00000		100.00000			100.00000
	OnPeak kWh	0.19995	0.00254	0.20249	0.00323	0.02810	0.23382
	OffPeak kWh	0.19995	0.00254	0.20249	0.00323	0.02810	0.23382

Customers as of June 30, 2022:

Residential	27,921
General	4,749
Outdoor Lighting	2,195
Total	34,865

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, 2022

<u>Water Rates</u>	<u>Inside City</u>	<u>Outside City</u>
<u>RESIDENTIAL (Class 201, 202)</u>		
Customer charge	\$9.59	\$17.29
First 1,400 cu. ft.	\$2.85/100 cu. ft.	\$4.46/100 cu. ft.
Additional	\$2.96/100 cu. ft.	\$4.69/100 cu. ft.
<u>NON-RESIDENTIAL (Small Commercial) (Class 204, 205)</u>		
Customer charge	\$15.69	\$20.76
First 15,000 cu. ft.	\$2.85/100 cu. ft.	\$4.46/100 cu. ft.
Next 85,000 cu. ft.	\$2.35/100 cu. ft.	\$3.69/100 cu. ft.
Additional	\$1.71/100 cu. ft.	\$2.76/100 cu. ft.
<u>NON-RESIDENTIAL (Large Commercial) (Class 208, 209)</u>		
Customer charge	\$38.58	\$46.25
First 15,000 cu. ft.	\$2.85/100 cu. ft.	\$4.46/100 cu. ft.
Next 85,000 cu. ft.	\$2.35/100 cu. ft.	\$3.69/100 cu. ft.
Additional	\$1.71/100 cu. ft.	\$2.76/100 cu. ft.
<u>IRRIGATION ONLY (Class 211, 213)</u>		
Customer charge	\$9.59	\$17.29
All usage	\$2.96/100 cu. ft.	\$4.69/100 cu. ft.
<u>RESALE (Class 203) & FIRE SPRINKLER SYSTEM (CLASS 210)</u>		
Customer Charge	\$38.58	\$38.58
All usage	\$1.71/100 cu. ft.	\$1.71/100 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	.1279/pound/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, 2022
(Based on installed meter size)

RESIDENTIAL (Class 201, 202, 301, 302)

Size	Code	Minimum Usage	Inside Rates			Outside Rates		
			Water	Wastewater Dec-Mar/Apr-Nov		Water	Wastewater Dec-Mar/Apr-Nov	
5/8"	000	200 cu. ft.	\$15.29	\$17.39	\$17.39	\$26.21	\$25.46	\$25.46
3/4"	002	600 cu. ft.	\$26.69	\$34.67	\$34.67	\$44.05	\$51.50	\$51.50
1"	003	800 cu. ft.	\$32.39	\$43.31	\$43.31	\$52.97	\$64.52	\$64.52
1 1/2"	005	2,000 cu. ft.	\$67.25	\$95.15	\$69.23	\$107.87	\$142.64	\$103.58
2"	006	4,000 cu. ft.	\$126.45	\$181.55	\$69.23	\$201.67	\$272.84	\$103.58

IRRIGATION (Class 211, 213)

5/8"	000	200 cu. ft.	\$15.51	N/A	\$26.67	N/A
3/4"	002	600 cu. ft.	\$27.35	N/A	\$45.43	N/A
1"	003	800 cu. ft.	\$33.27	N/A	\$54.81	N/A
1 1/2"	005	2,000 cu. ft.	\$68.79	N/A	\$111.09	N/A
2"	006	4,000 cu. ft.	\$127.99	N/A	\$204.89	N/A
3"	008	10,000 cu. ft.	\$305.59	N/A	\$486.29	N/A
4"	009	17,000 cu. ft.	\$512.79	N/A	\$814.59	N/A
6"	010	44,000 cu. ft.	\$1,311.99	N/A	\$2,080.89	N/A
8"	011	82,000 cu. ft.	\$2,436.79	N/A	\$3,863.09	N/A

NONRESIDENTIAL - SMALL COMMERCIAL (Class 204, 205, 304, 305)

Size	Code	Minimum Usage	Inside Rates		Outside Rates	
			Water	Wastewater	Water	Wastewater
5/8"	000	200 cu. ft.	\$21.39	\$22.86	\$32.30	\$30.92
3/4"	002	600 cu. ft.	\$32.79	\$40.14	\$50.14	\$56.96
1"	003	800 cu. ft.	\$38.49	\$48.78	\$59.06	\$69.98
1 1/2"	005	2,000 cu. ft.	\$72.69	\$100.62	\$112.58	\$148.10
2"	006	4,000 cu. ft.	\$129.69	\$187.02	\$201.78	\$278.30

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

3"	008	10,000 cu. ft.	\$323.58	\$466.68	\$492.25	\$689.39
4"	009	17,000 cu. ft.	\$513.08	\$769.08	\$789.05	\$1,145.09
6"	010	44,000 cu. ft.	\$1,147.58	\$1,935.48	\$1,785.35	\$2,902.79
8"	011	82,000 cu. ft.	\$2,040.58	\$3,577.08	\$3,187.55	\$5,376.59
10"	012	115,000 cu. ft.	\$2,720.08	\$4,899.18	\$4,265.75	\$7,362.89

RESALE/FIRE SPRINKLER SYSTEM METER

**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*

3"	008	10,000 cu. ft.	\$209.58	N/A	\$209.58	N/A
4"	009	17,000 cu. ft.	\$329.28	N/A	\$329.28	N/A
6"	010	44,000 cu. ft.	\$790.98	N/A	\$790.98	N/A
8"	011	82,000 cu. ft.	\$1,440.78	N/A	\$1,440.78	N/A
10"	012	115,000 cu. ft.	\$2,005.08	N/A	\$2,005.08	N/A

Number of Customers at June 30, 2022:	Water	Wastewater
	33,439	20,113

Rates are subject to rules and regulations of Cleveland Utilities.

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