

FISCAL YEAR
2024-25
ANNUAL
BUDGET



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City of Cleveland, Tennessee



*Annual Budget
FY 2025*

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 2024-2025

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
<i>Asst. City Manager Development & Recreation:</i>	Jonathan Jobe
<i>Asst. City Manager Transportation & Environmental Services:</i>	Tommy Myers

Department Heads:

<i>Fire Chief:</i>	Chris Bates
<i>Human Resource Director:</i>	Kimberly Miller
<i>Information Technology Director:</i>	Kris Miller
<i>Library Director:</i>	Keisha Parks
<i>Parks & Recreation Director:</i>	Patti Petitt
<i>Police Chief:</i>	Mark Gibson
<i>Jetport Director:</i>	Zachary Colescott
<i>Cleveland Utilities General Manager:</i>	Tim Henderson
<i>Director of Schools:</i>	Kelly Kiser (Interim)

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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:

Census Population				
	City of Cleveland		Bradley County	
	Population	Square Miles	Population	Square Miles
1930	9,136	2.0	22,870	338
1940	11,357	2.0	28,498	338
1950	12,605	4.0	32,338	338
1960	16,196	7.0	38,324	338
1970	21,446	9.2	50,686	338
1980	26,415	13.3	67,547	338
1990	30,354	19.5	73,712	338
2000	37,192	25.0	87,965	338
2010	41,285	30.0	98,963	338
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), WTVN (ABC), WDSI (FOX), and WDEF (CBS). Three public television stations are also available in the area, WTCI in Chattanooga, WTNB in Cleveland, and WCLP in Atlanta.

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



Reader's Guide to the Budget

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

Following this Guide is Tab II, which contains the City Manager's Budget Message. This message discusses the fund structure of the Budget, and which basis of accounting is used for each type of fund. It also includes a listing of the assumptions used in developing the Budget. Finally, it includes a discussion of the major issues facing the City and how the Budget affects them and is affected by them. Immediately following is a listing of the City's Goals and Objectives for FY2025.

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

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

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

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

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

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

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

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

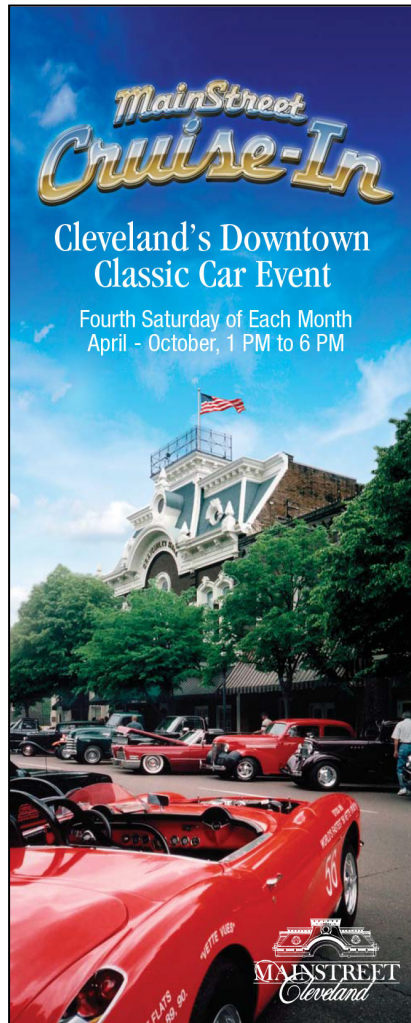


Cleveland_TN



cityofclevelandtn

"The City with Spirit"
Cleveland, Tennessee





CLEVELAND
TENNESSEE

EST. 1842

FY2025 Annual Budget

City of Cleveland

Office of the City Manager

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P.O. Box 1519
Cleveland, Tennessee 37364-1519

June 10, 2024

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 2025

Honorable Mayor Brooks & City Council:

The Fiscal Year (FY) 2025 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 2025 budget is predicated on the Mayor and City Council's goals that were discussed in the FY 2025 Budget Strategic Planning Session, and the FY 2024 Strategic Planning Session. This budget continues the second year of progress for an approximate \$138 million infrastructure investment in Cleveland until June 30, 2026 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.

In the last couple years, due to global and local inflation, our budget was predicated on a stormy and uncertain economic climate. This year, with continued surging local growth and development, we are projecting a calm path forward even though we still have 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 over the past five years having conservative budgets, and 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 rising costs, our local growth dictates that we press forward and continue to invest in our local infrastructure, parks, and public safety services. Therefore, 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 be able to invest in our future growth, while making sure we invest in our city workforce.

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 2025 budget addresses the 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 people 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 aging 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 \$138 million capital project plan that addresses street maintenance, traffic congestion, sports tourism, community recreation, downtown redevelopment, and a new City Hall/Civic Center for city residents. The City will only have to budget approximately \$10.1 million from City funds out of the \$138 million capital investment. We intend to complete the Build Cleveland's Future Initiative by June 30, 2026, and we will complete over 60 capital projects.

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

- Invested \$50,000,000 directly into Cleveland's Infrastructure.
- 7-miles of new City sidewalk.
- Our entire Park System will be renovated before the end of FY 2025.
- Change economic climate in Downtown.
- Add 2 miles of new Greenway and 3 new parks.
- Planning Department sited over 3,500 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 a \$15 million new Elementary School.
- Significant investment in lower income areas.
- Significant success in industrial recruitment.

161 Transportation, Infrastructure, and Capital Projects Completed Since 2018:

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

- 1) Construction of Candy's Creek/Cherokee 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 Street
- 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 Connector
- 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 Courts 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
- 126) Construction of Inman Street Streetscape
- 127) Construction of Hiwassee Stormwater Project
- 128) Construction of Johnston Park Rehabilitation
- 129) Construction of Candies Greenway-Phase 2
- 130) Construction of Candies Greenway Trailhead
- 131) Construction of East Circle Greenway Connection
- 132) Construction of City Hall- Phase 1
- 133) Construction of Deer Park Restroom Renovation
- 134) Construction of Gaut Street Sidewalk Connections
- 135) Construction of Tinsley Park Pickleball Complex
- 136) Construction of Tinsley Park Softball Complex
- 137) Construction of Rotary Gateway Arch
- 138) Construction of Starbuck's Connector-Phase 1
- 139) Construction of New Park at Greenway
- 140) Construction of New Disc Golf Course at Fletcher Park
- 141) Construction of Sidewalk on Billy Graham Ave
- 142) Construction of Stormwater on Elrod Street
- 143) Construction of Bike Racks in Downtown
- 144) Construction of Stormwater Repairs on Green Drive
- 145) Construction of Stormwater Repairs on Parkwood Trail
- 146) Construction of Stormwater Repairs on Teakwood Court
- 147) Construction of Stormwater Repairs on Eldridge Circle
- 148) Construction of Stormwater Repairs on Georgetown Road
- 149) Construction of Stormwater Repairs on Hardwick Street
- 150) Construction of Sidewalk on Spring Street
- 151) Construction of Stormwater Repairs on Ash Drive
- 152) Construction of Stormwater Repair on Hickory Drive
- 153) Construction of Stormwater Repairs on Church Street
- 154) Construction of Stormwater Repair on Dockery Drive
- 155) Construction of Stormwater Repair on Carol Drive
- 156) Construction of Stormwater Repair on Westlake Drive
- 157) Construction of Stormwater Repair on 13th & Barnes
- 158) Construction of Stormwater Repair on Linden & 4th Street
- 159) Construction of Stormwater Repair on Nuckolls
- 160) Construction of Stormwater Repair on Peerless Road
- 161) Construction of Lights at Soccer Complex



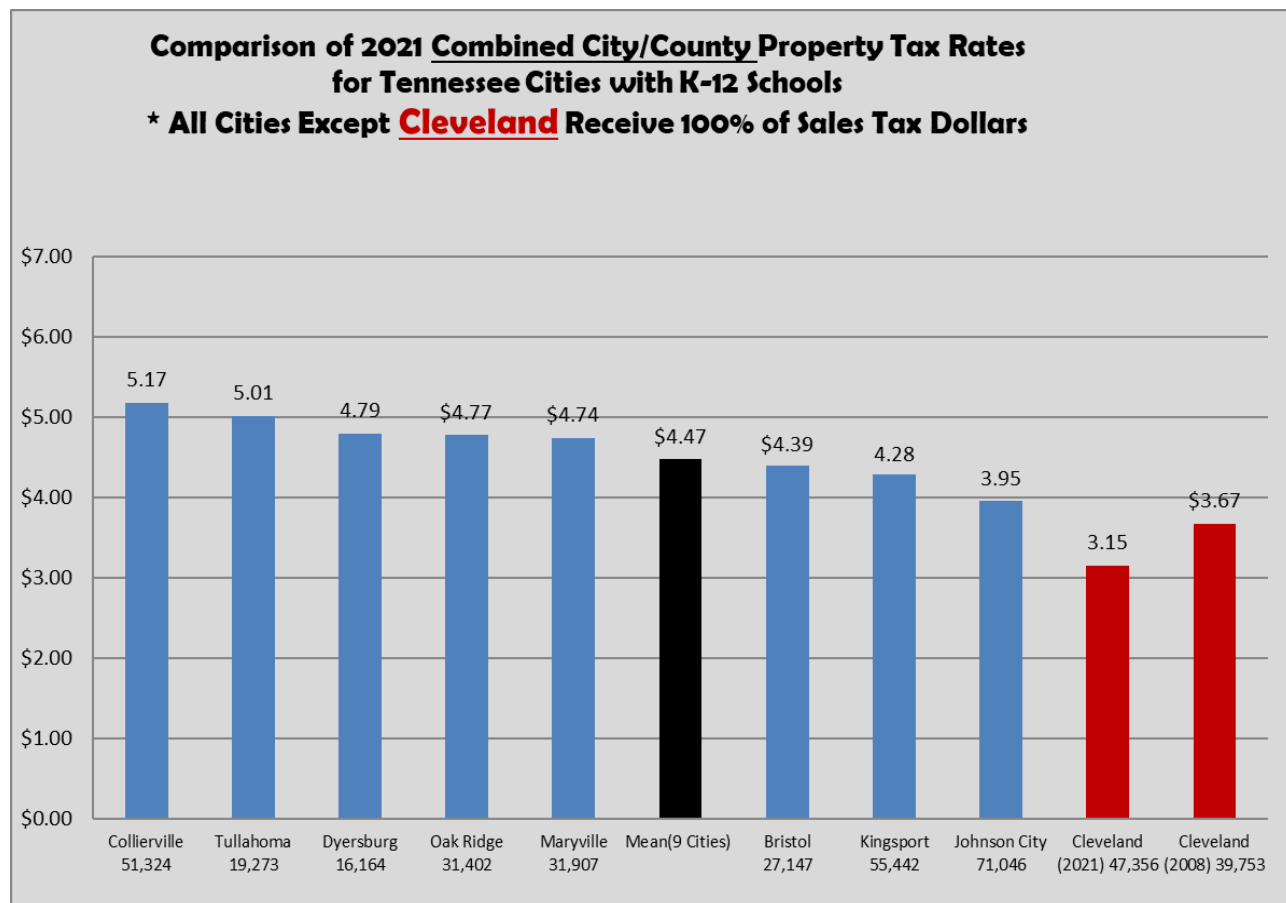
TAX RATE & FEE ASSESSMENTS:

The FY 2025 budget **does not include a property tax increase from the current \$1.713 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.

Solid Waste Fees: The City's Solid Waste Fees will stay the same this fiscal year:

- ☐ Household Rate: \$9.48
- ☐ Commercial Rate: \$2.20
- ☐ Commercial Cardboard Rate: \$1.73
- ☐ Transfer Station Rate for City Use to \$32.00 per ton



Stormwater Fee: 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 Transportation & Environmental Services Department, and stormwater staff necessary to administer the city's program.

Street Cut Permit Fee: The City's street cut permit fee is currently set at \$550. There is not a proposed increase in this fee.

Development Fees: Due to increased technology costs, we will institute a 4.5% increase to all development fees to cover these new technology costs within our development system. This will be provided in a separate ordinance.

‘BUILD OUR FUTURE’ INITIATIVE- **\$138 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 (June 30, 2026) 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 2025 BUDGET HIGHLIGHTS:

FY 2025: EDUCATION HIGHLIGHTS:

City School Funding/Debt Service: The total operational funding for the Cleveland City Schools System equals \$66,945,498. This is an increase of \$7,170,111 from FY 2024, or 10.7% increase. The City's portion of funding is \$6,383,380 for operations from the City. This is an increase of \$358,282 from the City.

The City will pay \$4,615,494 for debt service for school capital projects. This is an increase of \$566,482 from FY 2024. City Schools will also receive approximately \$1,503,000 for its capital projects from the sales tax referendum. This is an increase of \$205,000 from FY 2024.

FY 2025: INFRASTRUCTURE HIGHLIGHTS:

Major Street Paving: City has began 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 allocate \$1.3 million for the repaving of streets within the City. The City will fund \$1,000,000 in paving from the Sales Tax Capital Projects Fund, \$300,000 from the CIP. Development & Recreation Department and the Transportation & Environmental 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 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 2025.

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 poles. This construction will likely be completed at the beginning of FY 2025.

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.

Railroad Crossing Elimination Grant: The City was awarded a \$27 million to construct a new downtown railroad bridge crossing. This is a 80/20 grant and the City will transfer \$6 million from our fund balance to pay for these costs. We hope to be under construction during FY 2026.

Hwy 306/Exit 20/Harrison Pike Development Plan: In FY 2023, 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 staff to use stormwater funds to strategically place stormwater pipe in open ditches on many of our major transportation corridors.

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 students 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 2025. 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 2025.

Adkisson Drive Widening and Sidewalk Project-Phase 2: In FY 2025, the City will construct the second phase of sidewalks along Adkisson Drive from the CSCC campus to Paul Huff Parkway. This will be paid for by bond proceeds.

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 2025.

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

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.

Public Works: The budget includes a new dump truck with new snow removal equipment for \$205,000, and new knuckleboom unit for the pick-up of neighborhood solid waste for \$230,000

Fleet: The Fleet Division has been funded for a new forklift equipment for \$37,000.

Animal Control Division: The budget includes a new vehicle.

FY 2025: PUBLIC SAFETY HIGHLIGHTS:

Fire Department Personnel & Capital Expenditures: In the past 8-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 \$13.109 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 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.

New Ladder Truck: In FY 2023, 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. This truck has not yet been delivered to the City. The estimated time of arrival is June 2024.

New Engine Truck: In the FY 2024 budget, it allowed 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 for delivery in FY 2028 per agreement with Fire Chief.

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 8-years, the Police Department had substantial growth in personnel, vehicles, and equipment. Last year, the Cleveland Police Department received the highest possible level of CALEA Accreditation. 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 \$13.869 million in this Fiscal Year. Since Fiscal Year 2013, the Police Department has added 24 new positions to increase our City coverage. In the past several years, the Police Department added approximately 76 vehicles/radios, and a Mobile Command Unit for a total investment of approximately \$4.1 million.

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.

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. 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 2025: 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

Sports Tourism Economic Initiative: The City has met with representatives of the Cleveland/Bradley Chamber of Commerce and Bradley County to discuss a comprehensive ‘Sports Tourism’ initiative to evaluate how the city, county, and business community can invest and develop additional community economic funding opportunities using sports tourism, arts, and our strong hospitality industry. We’ve already been told by experts that Cleveland has strong bones for this effort due to our geographic location, strong hospitality economy, and good infrastructure. Attracting high-profile tournaments can bring an influx of visitor spending into our community. It also creates job opportunities, increased tax revenue, boosts local businesses and attracts new businesses.

The city has developed a Request for Qualification (RFQ) to hire a consulting firm to prepare a ‘Sports Tourism Economic Impact Study’. The ‘Sports Tourism’ study will take a regional look at the area and see what are the best sports-related economic investments for the city, county, and business community to bring more families to Cleveland for sports related activities. The Study will specifically study options at a new Softball/Baseball Complex, a new Aquatic Center, and a new Indoor Athletic Facility. The study will also give us an economic model to show stakeholders what the Return-On-Investment (ROI) will be on a new Sports Complex facility. Generally, the community’s who engage on these projects hit their direct/indirect ROI for the community investment within 10-15 years.

Once the study is completed, this FY 2025 budget has budgeted funding to begin the process of the pre-construction of a significant ‘Cleveland Sports Complex’ that will serve our economic interests and the local community members for the next couple generations. This budget will begin the process of this development and we will begin preparation to potentially spend approximately \$40,000,000 in FY 2027 for the construction of this facility. During the pre-construction phase we will approach Bradley County about partnering in this facility.

Cherokee Hotel & Civic Center Revitalization: In FY 2025, the City will bid the renovation of the Historic Cherokee Hotel into a Civic Center. The Civic Center will include municipal offices, community event space, community training space, public meeting space, Council offices, restaurant space, and a ‘One Stop Shop’ for city services. Once the final design is completed, the architect will develop a confidential cost estimate. If the City Council agrees to add additional renovated space the costs could exceed the current estimate. Currently, the city

will use a combination of federal ARPA funds, bond funds, Federal Historic Tax Credits, State Historic Tax Credits, sale of city property, CIP funding, stormwater funding, and fund balance.

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.

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 construction of Jim Sharp Park in summer of 2024.

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 2025: 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 Highway 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.

IT Server Room Air Conditioning: The useful life of the specialized AC unit in our server rooms is close to being over. This budget has \$50,000 to purchase a this specialized unit.

Employee Compensation Plan & Healthcare:

Cost-of-Living: All employees not at their maximum pay will receive a 3.5% salary increase.

Adjustment: Those employees who received less than a combined total of 10.0% in salary increases from July 30, 2022 to July 2, 2024 will receive a 1.5% salary adjustment on the first pay period in July. This calculation will include all employee salary adjustments, except for promotional increases and position reclassifications increases. All changes in the budget go into effect on July 1, 2024. The intent is to make sure that during this time span that all employees at a minimum receive at least a 10.0% increase, except for those employees who are topped out in their pay grade. Topped out employees will also receive the benefit of receiving the 1.5% increase.

Pay Band: All pay bands within the city will have their minimums and maximums will be increase by 1%. This is an effort to keep up with market changes. We intend to review our pay structures during FY 2025.

Healthcare Benefits: The City has not received its healthcare renewal. With BCBS changing Memorial Healthcare to Network P from Network S the City will adjust our employee rates for BCBS Network P to \$15 for employee only, and \$450 for family insurance. The other healthcare options and plans will stay the same.

Retirement Benefits: During FY 2025, the staff will present two new 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, third will be our current retirement plan.

Authorized Positions:

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 grade of Human Resources Director from (124) to (125).
- Change grade of Budget & Purchasing Coordinator from (114) to (117).
- Add new position of Senior Customer Services Representative (107).
- Add new unfunded position of Purchasing Assistant (105).
- Add new position of GIS Specialist (109).
- Add new unfunded position of Jetport Maintenance Coordinator (111).

- Add new position of Jetport Technician III (111).
- Add (3) new positions of Jetport Technician I (107).
- Add new unfunded position of Building Inspector/Electrical Inspector (113).
- Eliminate Engineer II position (118).
- Add new Senior Planner position (117).
- Change title of Administrative Coordinator (111) to Events Coordinator (111).
- Add new position of Traffic Signal Manager (120).
- Add new unfunded position of Traffic Signal Technician (111).
- Add new unfunded position of Construction Inspector (111).
- Change grade of Recreation Center Supervisor from (113) to (114).
- Change grade of Recreation Center Supervisor from (113) to (114).
- Change grade of City Forester from (122) to (118).
- Change grade of Tree Trimmer II from (109) to (111).
- Change grade of Tree Trimmer I from (107) to (109).
- Change grade of Mechanic III from (111) to (113).
- Change title of Fleet Inventory Specialist to Mechanic III/Inventory Specialist.
- Add new unfunded position of Traffic Engineer I (113).
- Add new position of Marketing & Communications Coordinator position (111).
- Add new position of Grants & Legislative Assistant (107).

FY 2025: 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 2025 budget includes \$690,550 for the Cleveland/Bradley County Public Library. We will propose to the County Commission to increase the Library funding by \$25,000 in each of the next three years in reaction to the increased labor and material costs.

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.

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 13th. The final reading and public hearing of the Budget Ordinance will be held on June 10th. This Budget with any revisions the Mayor and City Council recommend will go into effect on July 1, 2024. 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:

(I) 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, VCIF Competitive Grant Fund, Byrne Memorial Justice Assistant Grant, School Fund, School Food Services, Library Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, E-Ticketing Grant, Hotel Lodging Tax 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

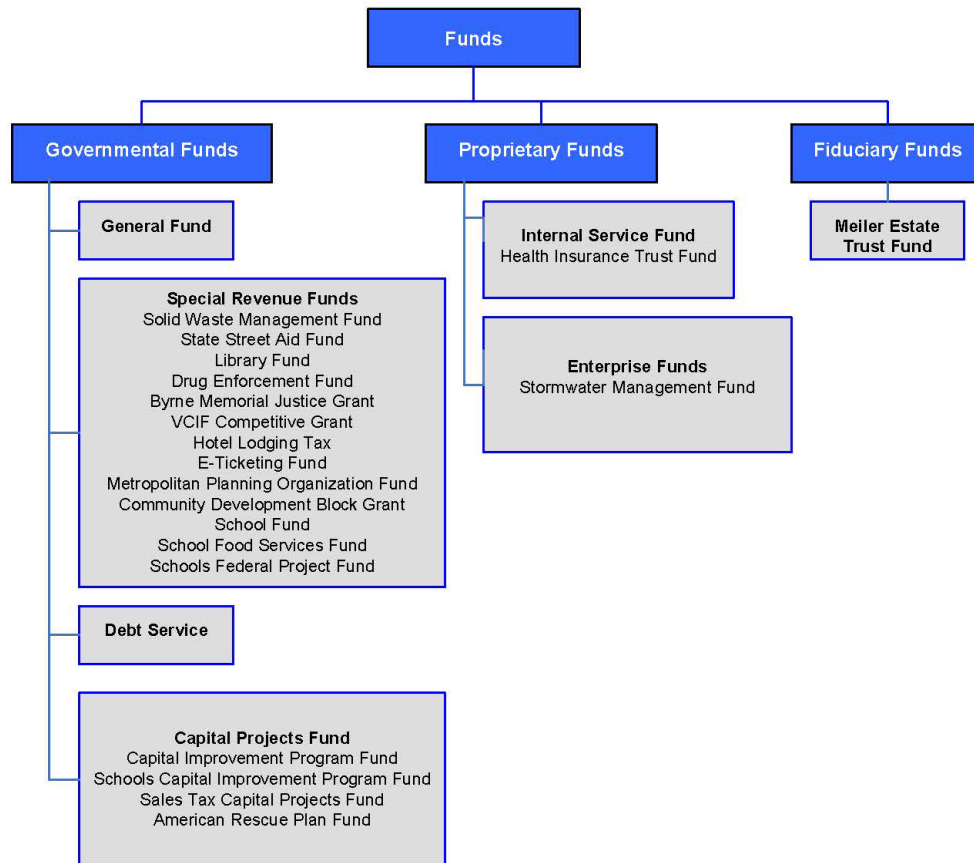
Enterprise Funds – Funds used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing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

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 10.9% 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 46% 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.

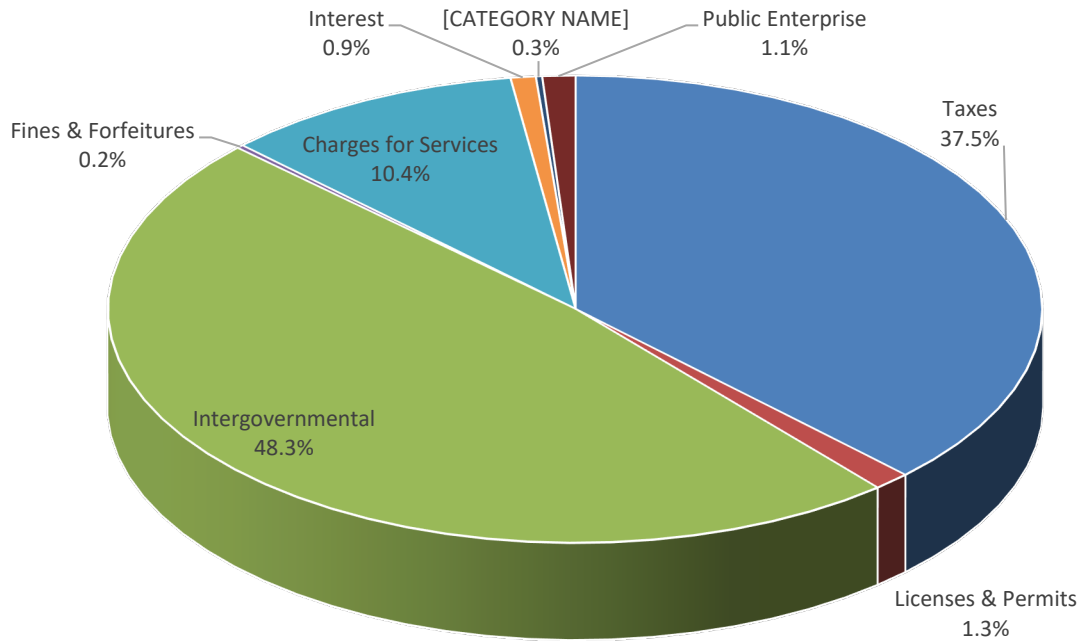
Tax revenues account for 39.2% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues. Combined they provide 92.4% of total taxes collected.

Major uses of these resources include education funding at 43.1%. Other significant expenditures and expenses include Public Safety at 19.1%.

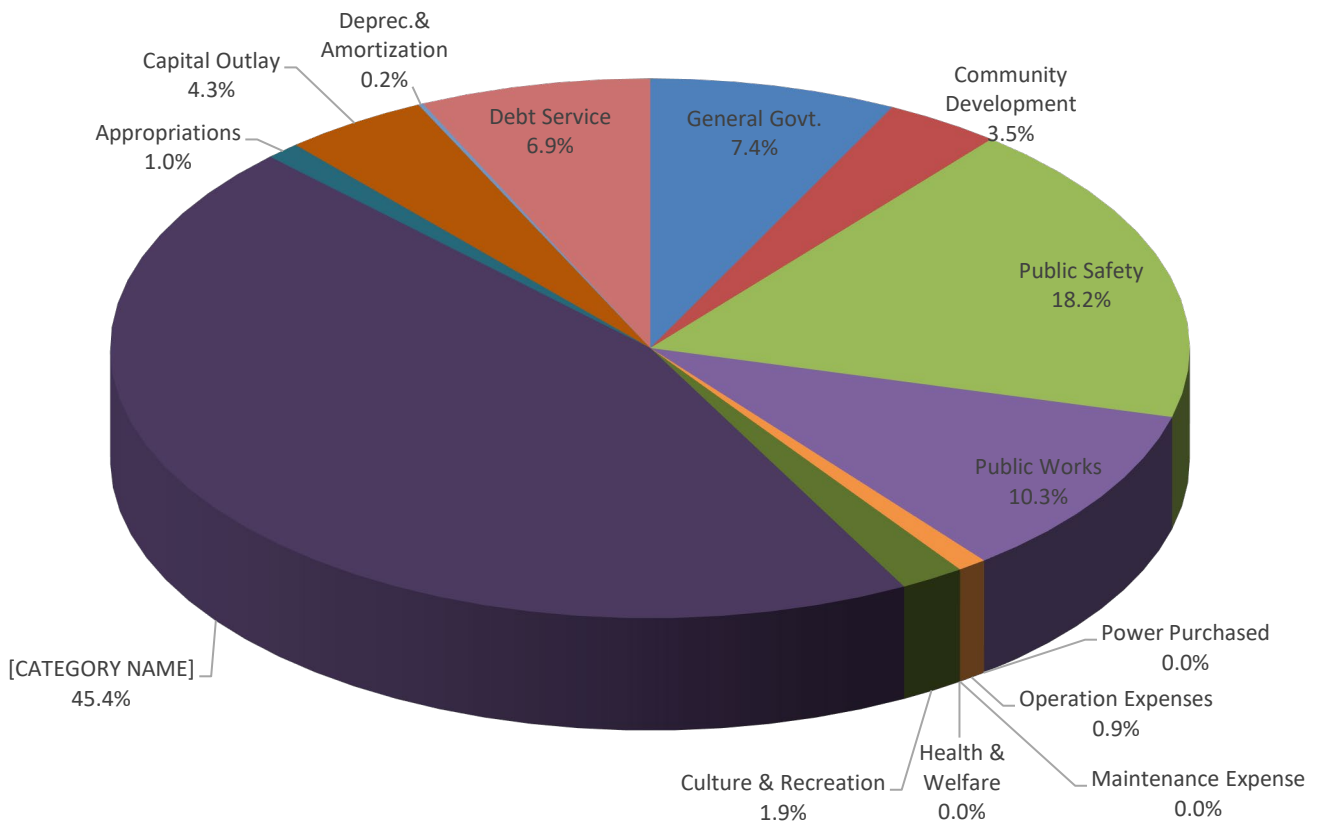
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2023 actual, FY2024 budgeted, and FY2025 proposed budgets) for each of the fund categories.

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 - FY2025



Expenditures and Expenses By Use - FY2025



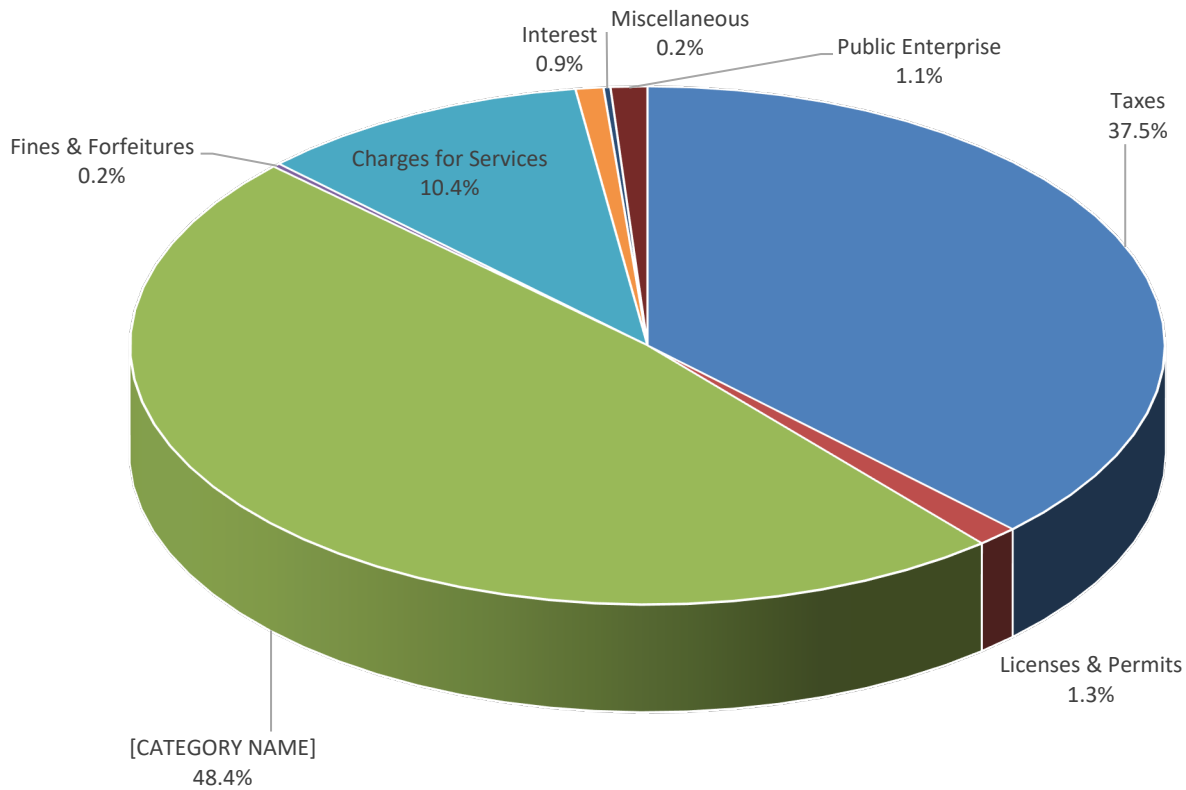
City of Cleveland, Tennessee
2023-2025 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
Taxes	\$ 54,325,850	\$ 52,435,850	\$ 57,861,672	\$0	\$0	\$0
Licenses & permits	1,641,936	1,925,400	1,981,400	0	0	0
Intergovernmental	83,889,749	76,718,199	74,419,111	0	0	0
Fines & forfeitures	330,678	291,000	366,600	0	0	0
Charges for services	5,860,112	7,592,949	7,833,662	159,826,616	149,681,095	8,197,026
Interest	3,909,905	3,207,866	1,294,300	1,883,939	1,152,873	44,500
Miscellaneous	3,856,012	1,791,904	332,029	78,371	0	0
Public Enterprise	1,684,141	1,531,800	1,763,000	0	0	0
Subtotal:	\$155,498,383	\$145,494,968	\$145,851,774	\$161,788,926	\$150,833,968	\$8,241,526
Other financial sources:						
Operating transfers in	21,190,662	19,011,974	17,355,275	0	0	0
Capital contributions	0	0	0	2,308,724	0	0
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	0	0	0
Total Financial Sources	\$176,689,045	\$164,506,942	\$163,207,049	\$164,097,650	\$150,833,968	\$8,241,526
Expenditures and Expenses						
General government	\$ 4,073,833	\$ 4,659,991	\$ 5,879,929	\$4,609,220	\$5,395,537	\$5,450,772
Community development	2,473,908	3,623,564	5,336,464	0	0	0
Public safety	23,857,358	27,945,751	27,891,455	0	0	0
Public works	12,444,376	14,950,463	15,742,675	0	0	0
Power purchased	0	0	0	85,120,286	73,143,882	0
Operation expenses	0	0	0	26,339,603	30,566,911	1,356,000
Maintenance expense	0	0	0	9,237,354	13,206,514	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	4,039,985	4,292,287	2,958,230	0	0	0
Education	69,292,974	69,467,743	69,370,780	0	0	0
Appropriations	1,361,885	1,451,500	1,567,200	0	0	0
Capital outlay	13,605,767	50,982,351	6,648,651	0	0	0
Depreciation and amortization expense	0	0	0	12,733,124	13,414,694	230,000
Debt service principal	6,411,449	6,492,282	7,412,602	0	0	0
Debt service interest and other	3,655,282	3,616,375	3,188,404	1,606,519	1,916,185	0
Subtotal:	\$141,216,817	\$187,482,307	\$145,996,390	\$139,646,106	\$137,643,723	\$7,036,772
Other financing uses:						
Pymt. to ref. bond escrow	5,000	5,000	5,000	0	0	0
Operating transfers out	18,044,971	16,193,262	17,187,475	3,145,691	2,818,712	167,800
Total Use of Resources:	\$159,266,788	\$203,680,569	\$163,188,865	\$142,791,797	\$140,462,435	\$7,204,572
Net Increase (Decrease)						
in Fund Balance	\$17,422,257	(\$39,173,627)	\$18,184	\$21,305,853	\$10,371,533	\$1,036,954
Fund Balance or Net Assets - July 1	99,566,090	116,988,347	77,814,720	193,939,497	215,245,350	10,626,995
Fund Balance or Net Assets-June 30	\$116,988,347	\$77,814,720	\$77,832,904	\$215,245,350	\$225,616,883	\$11,663,949

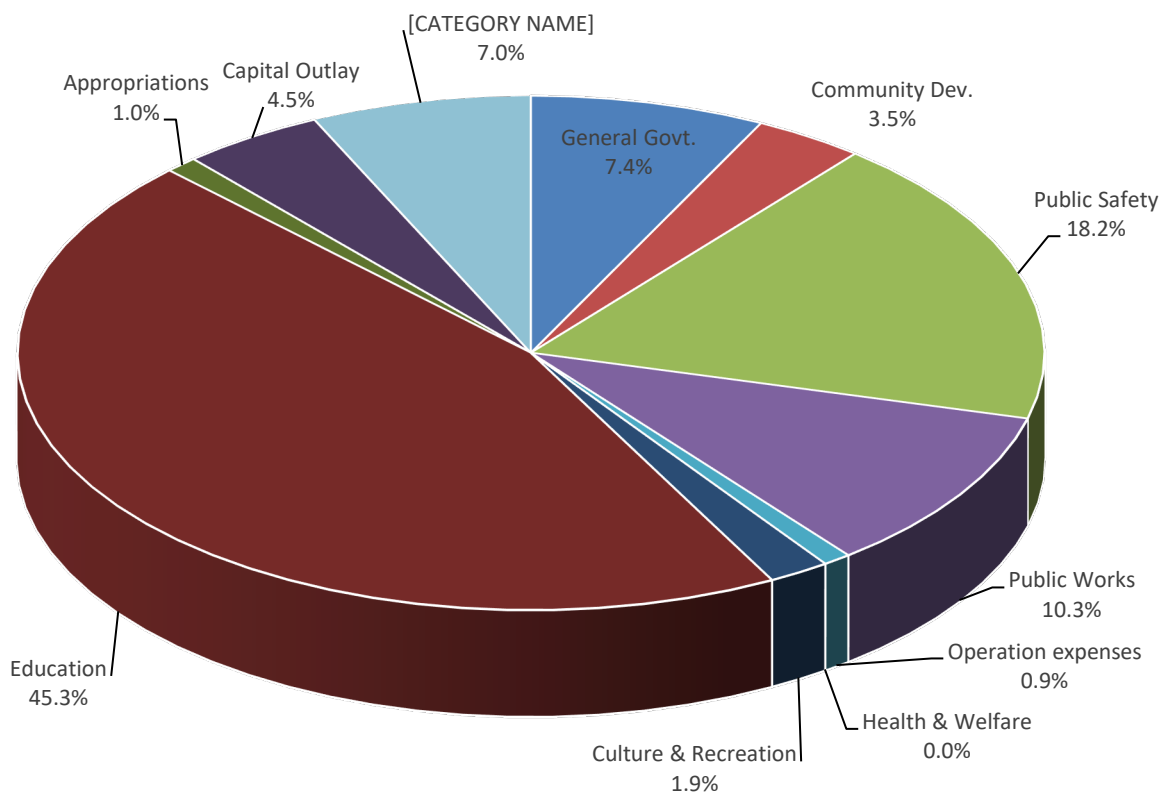
City of Cleveland, Tennessee
2023-2025 Summary of All Funds

	Fiduciary Funds			Total		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
Taxes	\$0	\$0	\$0	\$54,325,850	\$52,435,850	\$57,861,672
Licenses & permits	0	0	0	1,641,936	1,925,400	1,981,400
Intergovernmental	0	0	0	83,889,749	76,718,199	74,419,111
Fines & forfeitures	0	0	0	330,678	291,000	366,600
Charges for services	0	0	0	165,686,728	157,274,044	16,030,688
Interest	14,461	7,000	500	5,808,305	4,367,739	1,339,300
Miscellaneous				3,934,383	1,791,904	332,029
Public Enterprise	0	0	0	1,684,141	1,531,800	1,763,000
Subtotal:	\$14,461	\$7,000	\$500	\$317,301,770	\$296,335,936	\$154,093,800
Other financial sources:						
Operating transfers in	0	0	0	21,190,662	19,011,974	17,355,275
Capital contributions	0	0	0	2,308,724	0	0
Capital lease				0	0	0
Proceeds from debt	0	0	0	0	0	0
Total Financial Sources	\$14,461	\$7,000	\$500	\$340,801,156	\$315,347,910	\$171,449,075
Expenditures and Expenses						
General government	\$0	\$0	\$0	\$8,683,053	\$10,055,528	\$11,330,701
Community development	0	0	0	2,473,908	3,623,564	5,336,464
Public safety	0	0	0	23,857,358	27,945,751	27,891,455
Public works	0	0	0	12,444,376	14,950,463	15,742,675
Power purchased	0	0	0	85,120,286	73,143,882	0
Operation expenses	0	0	0	26,339,603	30,566,911	1,356,000
Maintenance expense	0	0	0	9,237,354	13,206,514	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	4,039,985	4,292,287	2,958,230
Education	0	0	0	69,292,974	69,467,743	69,370,780
Appropriations	0	0	0	1,361,885	1,451,500	1,567,200
Capital outlay	0	5,379	0	13,605,767	50,987,730	6,648,651
Depreciation and amortization expense	0	0	0	12,733,124	13,414,694	230,000
Debt service principal	0	0	0	6,411,449	6,492,282	7,412,602
Debt service interest and other	0	0	0	5,261,801	5,532,560	3,188,404
Subtotal:	\$0	\$5,379	\$0	\$280,862,923	\$325,131,409	\$153,033,162
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	5,000	5,000	5,000
Operating transfers out	0	0	0	21,190,662	19,011,974	17,355,275
Total Use of Resources:	\$0	\$5,379	\$0	\$302,058,585	\$344,148,383	\$170,393,437
Net Increase (Decrease)						
in Fund Balance	\$14,461	\$1,621	\$500	\$38,742,571	(\$28,800,473)	\$1,055,638
Fund Balance or Net Assets - July 1	503,198	517,659	519,280	294,008,785	332,751,356	89,102,776
Fund Balance or Net Assets-June 30	\$517,659	\$519,280	\$519,780	\$332,751,356	\$303,950,883	\$90,158,414

Summary of Governmental Funds Revenues By Source - FY2025



Expenditures By Source - FY2025



City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds

	General Fund			Special Revenue Funds		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$48,567,008	\$46,736,170	\$51,898,672	\$0	\$460,000	\$463,000
Licenses & permits	1,641,936	1,925,400	1,981,400	0	0	0
Intergovernmental	7,549,534	6,221,027	7,498,800	70,288,296	68,257,043	66,773,261
Fines & forfeitures	330,508	291,000	366,600	170	0	0
Charges for services	1,249,274	1,593,000	1,526,200	4,610,838	5,999,949	6,307,462
Interest	1,305,461	1,250,000	1,250,000	659,515	255,366	31,300
Miscellaneous	371,155	157,301	24,200	3,424,776	1,552,484	307,829
Public Enterprise	1,684,141	1,531,800	1,763,000	0	0	0
Subtotal:	\$62,699,017	\$59,705,698	\$66,308,872	\$78,983,595	\$76,524,842	\$73,882,852
Other financial sources:						
Operating transfers in	3,035,441	2,715,312	0	\$6,817,879	\$6,881,900	\$7,223,930
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	0	0	0
Total Financial Sources	\$65,734,458	\$62,421,010	\$66,308,872	\$85,801,474	\$83,406,742	\$81,106,782
Expenditures:						
General government	\$3,855,704	\$4,367,391	\$5,580,029	\$218,129	\$292,600	\$299,900
Development & Engineering	2,286,013	2,744,076	5,035,490	187,895	479,488	300,974
Public safety	23,783,836	26,760,759	27,650,442	73,522	384,992	241,013
Public works	7,295,245	8,396,184	8,625,824	5,149,131	6,554,279	7,116,851
Health and welfare	0	0	0	0	0	0
Culture and recreation	2,559,383	2,640,374	1,463,820	1,480,602	1,533,056	1,494,410
Education	0	0	0	69,292,974	69,467,743	69,370,780
Appropriations	1,361,885	1,451,500	1,567,200	0	0	0
Capital outlay	0	0	0	3,059,414	2,867,973	661,800
Debt service principal	0	0	0	969,055	674,040	801,524
Debt service int. & other	0	0	0	37,090	174,046	0
Subtotal:	\$41,142,066	\$46,360,284	\$49,922,805	\$80,467,812	\$82,428,217	\$80,287,252
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	16,799,586	14,980,789	16,350,380	1,245,385	1,212,473	837,095
Total Use of Resources:	\$57,941,652	\$61,341,073	\$66,273,185	\$81,713,197	\$83,640,690	\$81,124,347
Net Increase(Decrease) in Fund Balance	7,792,806	1,079,937	35,687	4,088,277	(233,948)	(17,565)
Fund Balance - July 1	\$33,815,849	\$41,608,655	\$42,688,592	\$18,676,134	\$22,764,411	\$22,530,463
Fund Balance - June 30	\$41,608,655	\$42,688,592	\$42,724,279	\$22,764,411	\$22,530,463	\$22,512,898

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds

	Debt Service Funds			Capital Project Funds		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$5,758,842	\$5,239,680	\$5,500,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	131,935	146,800	147,050	5,919,984	2,093,329	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	220,329	185,000	5,000	1,724,600	1,517,500	8,000
Miscellaneous	0	0	0	60,081	82,119	0
Public Enterprise	0	0	0	0	0	0
Subtotal:	\$352,264	\$331,800	\$152,050	\$13,463,507	\$8,932,628	\$5,508,000
Other financial sources:						
Operating transfers in	7,440,849	8,338,241	8,966,345	3,896,493	1,076,521	1,165,000
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	0	0	0
Total Financial Sources	\$7,793,113	\$8,670,041	\$9,118,395	\$17,360,000	\$10,009,149	\$6,673,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Development & Engineering	0	0	0	0	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	118,857	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	10,546,353	48,114,378	5,986,851
Debt service principal	4,975,317	5,338,667	6,124,000	467,077	479,575	487,078
Debt service int. & other	3,358,246	3,227,907	2,989,333	259,946	214,422	199,071
Subtotal:	\$8,333,563	\$8,566,574	\$9,113,333	\$11,273,376	\$50,127,232	\$6,673,000
Other financing uses:						
Pymt to ref. bond escrow	5,000	5,000	5,000	0	0	0
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$8,338,563	\$8,571,574	\$9,118,333	\$11,273,376	\$50,127,232	\$6,673,000
Net Increase(Decrease) in Fund Balance	(545,450)	98,467	62	6,086,624	(40,118,083)	0
Fund Balance - July 1	\$6,659,597	\$6,114,147	\$6,212,614	\$40,414,510	\$46,501,134	\$6,383,051
Fund Balance - June 30	\$6,114,147	\$6,212,614	\$6,212,676	\$46,501,134	\$6,383,051	\$6,383,051

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds

	Total Governmental Funds		
	2023	2024	2025
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$54,325,850	\$52,435,850	\$57,861,672
Licenses & permits	1,641,936	1,925,400	1,981,400
Intergovernmental	83,889,749	76,718,199	74,419,111
Fines & forfeitures	330,678	291,000	366,600
Charges for services	5,860,112	7,592,949	7,833,662
Interest	3,909,905	3,207,866	1,294,300
Miscellaneous	3,856,012	1,791,904	332,029
Public Enterprise	1,684,141	1,531,800	1,763,000
Subtotal:	\$155,498,383	\$145,494,968	\$145,851,774
Other financial sources:			
Operating transfers in	21,190,662	19,011,974	17,355,275
Capital lease	0	0	0
Proceeds from debt	0	0	0
Total Financial Sources	\$176,689,045	\$164,506,942	\$163,207,049
Expenditures:			
General government	\$4,073,833	\$4,659,991	\$5,879,929
Development & Engineering	2,473,908	3,623,564	5,336,464
Public safety	23,857,358	27,945,751	27,891,455
Public works	12,444,376	14,950,463	15,742,675
Health and welfare	0	0	0
Culture and recreation	4,039,985	4,292,287	2,958,230
Education	69,292,974	69,467,743	69,370,780
Appropriations	1,361,885	1,451,500	1,567,200
Capital outlay	13,605,767	50,982,351	6,648,651
Debt service principal	6,411,449	6,492,282	7,412,602
Debt service int. & other	3,655,282	3,616,375	3,188,404
Subtotal:	\$141,216,817	\$187,482,307	\$145,996,390
Other financing uses:			
Pytm to ref. bond escrow	5,000	5,000	5,000
Operating transfers out	18,044,971	16,193,262	17,187,475
Total Use of Resources:	\$159,266,788	\$203,680,569	\$163,188,865
Net Increase(Decrease) in Fund Balance	17,422,257	(39,173,627)	18,184
Fund Balance - July 1	\$99,566,090	\$116,988,347	\$77,814,720
Fund Balance - June 30	\$116,988,347	\$77,814,720	\$77,832,904

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	General Fund		
	2023	2024	2025
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$48,567,008	\$46,736,170	\$51,898,672
Licenses & permits	1,641,936	1,925,400	1,981,400
Intergovernmental	7,549,534	6,221,027	7,498,800
Fines & forfeitures	330,508	291,000	366,600
Charges for services	1,249,274	1,593,000	1,526,200
Interest	1,305,461	1,250,000	1,250,000
Miscellaneous	371,155	157,301	24,200
Public Enterprise	1,684,141	1,531,800	1,763,000
Subtotal:	\$62,699,017	\$59,705,698	\$66,308,872
Other financial sources:			
Operating transfers in	3,035,441	2,715,312	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$65,734,458	\$62,421,010	\$66,308,872
Expenditures:			
General government	\$3,855,704	\$4,367,391	\$ 5,580,029
Development & Engineering	2,286,013	2,744,076	5,035,490
Public safety	23,783,836	26,760,759	27,650,442
Public works	7,295,245	8,396,184	8,625,824
Health and welfare	0	0	0
Culture and recreation	2,559,383	2,640,374	1,463,820
Education	0	0	0
Appropriations	1,361,885	1,451,500	1,567,200
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$41,142,066	\$46,360,284	\$49,922,805
Other financing uses:			
Operating transfers out	16,799,586	14,980,789	16,350,380
Total Use of Resources:	\$57,941,652	\$61,341,073	\$66,273,185
Net Increase(Decrease) in Fund Balance	7,792,806	1,079,937	35,687
Fund Balance - July 1	33,815,849	41,608,655	42,688,592
Fund Balance - June 30	\$41,608,655	\$42,688,592	\$42,724,279

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,645,121	1,642,376	1,462,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	4,373,661	5,744,896	6,024,877
Interest	111,434	130,000	1,000	79,266	78,000	1,000
Miscellaneous	5,744	0	0	13,984	0	0
Subtotal:	\$1,762,299	\$1,772,376	\$1,463,000	\$4,466,911	\$5,822,896	\$6,025,877
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$150,000	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,762,299	\$1,772,376	\$1,463,000	\$4,616,911	\$5,822,896	\$6,025,877
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	1,040,152	893,723	1,106,980	4,108,979	5,660,556	6,009,871
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	227,878	200,000	0	224,752	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,040,152	\$1,121,601	\$1,306,980	\$4,108,979	\$5,885,308	\$6,009,871
Other financing uses:						
Operating transfers out	444,042	459,698	69,507	0	0	0
Total Use of Resources:	\$1,484,194	\$1,581,299	\$1,376,487	\$4,108,979	\$5,885,308	\$6,009,871
Net Increase(Decrease) in Fund Balance	278,105	191,077	86,513	507,932	(62,412)	16,006
Fund Balance - July 1	\$2,785,792	\$3,063,897	\$3,254,974	\$1,813,943	\$2,321,875	\$2,259,463
Fund Balance - June 30	\$3,063,897	\$3,254,974	\$3,341,487	\$2,321,875	\$2,259,463	\$2,275,469

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Drug Enforcement Trust Fund			VCIF Competitive Grant		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	62,122	27,620	16,500	0	1,920,243	223,913
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	9,700	9,200	2,500	0	0	0
Miscellaneous	0	7,000	7,000	0	0	0
Subtotal:	\$71,822	\$43,820	\$26,000	\$0	\$1,920,243	\$223,913
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	\$71,822	\$43,820	\$26,000	\$0	\$1,920,243	\$223,913
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	25,395	35,754	25,200	0	317,431	215,813
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	1,602,812	8,100
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$25,395	\$36,354	\$25,800	\$0	\$1,920,243	\$223,913
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$25,395	\$36,354	\$25,800	\$0	\$1,920,243	\$223,913
Net Increase(Decrease) in Fund Balance	46,427	7,466	200	0	0	0
Fund Balance - July 1	\$228,584	\$275,011	\$282,477	\$0	\$0	\$0
Fund Balance - June 30	\$275,011	\$282,477	\$282,677	\$0	\$0	\$0

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued						
	Byrne Mem. Justice Asst. Grant			Hotel Lodging Tax		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$460,000	\$463,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	36,972	43,766	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$36,972	\$43,766	\$0	\$0	\$460,000	\$463,000
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	\$36,972	\$43,766	\$0	\$0	\$460,000	\$463,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	150,000	150,000
Public safety	36,972	14,403	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	29,363	0	0	310,000	310,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$36,972	\$43,766	\$0	\$0	\$460,000	\$460,000
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$36,972	\$43,766	\$0	\$0	\$460,000	\$460,000
Net Increase(Decrease) in Fund Balance	0	0	0	0	0	3,000
Fund Balance - July 1	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance - June 30	\$0	\$0	\$0	\$0	\$0	\$3,000

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued						
	School Fund			School Food Services Fund		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	52,878,066	59,631,461	60,189,954	4,217,400	3,531,932	3,615,344
Fines & forfeitures	0	0	0	0	0	0
Charges for services	91,469	102,085	102,085	101,090	82,968	110,500
Interest	440,998	13,250	13,250	15,553	20,516	12,550
Miscellaneous	1,029,173	1,501,484	256,829	0	0	0
Subtotal:	\$54,439,706	\$61,248,280	\$60,562,118	\$4,334,043	\$3,635,416	\$3,738,394
Other financial sources:						
Operating transfers in	\$5,802,379	\$6,024,900	\$6,383,380	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$60,242,085	\$67,273,180	\$66,945,498	\$4,334,043	\$3,635,416	\$3,738,394
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	55,672,262	65,415,122	65,236,386	3,793,112	4,052,621	4,134,394
Appropriations	0	0	0	0	0	0
Capital outlay	291,915	200,000	140,000	0	0	0
Debt service principal	969,055	674,040	801,524	0	0	0
Debt service int. & other	37,090	174,046	0	0	0	0
Subtotal:	\$56,970,322	\$66,463,208	\$66,177,910	\$3,793,112	\$4,052,621	\$4,134,394
Other financing uses:						
Operating transfers out	800,464	752,775	767,588	0	0	0
Total Use of Resources:	\$57,770,786	\$67,215,983	\$66,945,498	\$3,793,112	\$4,052,621	\$4,134,394
Net Increase(Decrease) in Fund Balance	2,471,299	57,197	0	540,931	(417,205)	(396,000)
Fund Balance - July 1	\$9,894,227	\$12,365,526	\$12,422,723	\$1,983,837	\$2,524,768	\$2,107,563
Fund Balance - June 30	\$12,365,526	\$12,422,723	\$12,422,723	\$2,524,768	\$2,107,563	\$ 1,711,563

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued						
	Library Fund			Community Development Block Grant		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	684,000	709,756	690,550	438,419	549,889	375,000
Fines & forfeitures	0	0	0	0	0	0
Charges for services	44,618	70,000	70,000	0	0	0
Interest	2,564	4,400	1,000	0	0	0
Miscellaneous	26,500	44,000	44,000	0	0	0
Subtotal:	\$757,682	\$828,156	\$805,550	\$438,419	\$549,889	\$375,000
Other financial sources:						
Operating transfers in	\$684,000	\$707,000	\$690,550	\$30,000	\$50,000	\$50,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,441,682	\$1,535,156	\$1,496,100	\$468,419	\$599,889	\$425,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	187,895	329,488	150,974
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	1,480,602	1,533,056	1,494,410	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	2,747	0	1,500	251,928	265,668	1,600
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,483,349	\$1,533,056	\$1,495,910	\$439,823	\$595,156	\$152,574
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$1,483,349	\$1,533,056	\$1,495,910	\$439,823	\$595,156	\$152,574
Net Increase(Decrease) in Fund Balance	(41,667)	2,100	190	28,596	4,733	272,426
Fund Balance - July 1	\$553,356	\$511,689	\$513,789	\$156,040	\$184,636	\$189,369
Fund Balance - June 30	\$511,689	\$513,789	\$513,979	\$184,636	\$189,369	\$461,795

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Metropolitan Planning Organization			E-Ticketing Grant		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	166,331	200,000	200,000	0	0	0
Fines & forfeitures	0	0	0	170	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:	\$166,331	\$200,000	\$200,000	\$170	\$0	\$0
Other financial sources:						
Operating transfers in	\$151,500	\$100,000	\$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	\$317,831	\$300,000	\$300,000	\$170	\$0	\$0
Expenditures:						
General government	\$218,129	\$292,600	\$299,900	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	11,155	17,404	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	6,900	0	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$218,129	\$299,500	\$299,900	\$11,155	\$17,404	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$218,129	\$299,500	\$299,900	\$11,155	\$17,404	\$0
Net Increase(Decrease) in Fund Balance	99,702	500	100	(10,985)	(17,404)	0
Fund Balance - July 1	\$104,053	\$203,755	\$204,255	\$28,389	\$17,404	\$0
Fund Balance - June 30	\$203,755	\$204,255	\$204,355	\$17,404	\$0	\$0

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued						
	Internal School Activity Funds			Schools Federal Projects		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	10,159,865	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	2,349,375	0	0	0	0	0
Subtotal:	\$2,349,375	\$0	\$0	\$10,159,865	\$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	\$2,349,375	\$0	\$0	\$10,159,865	\$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	2,180,559	0	0	7,647,041	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	2,512,824	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$2,180,559	\$0	\$0	\$10,159,865	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	879	0	0
Total Use of Resources:	\$2,180,559	\$0	\$0	\$10,160,744	\$0	\$0
Net Increase(Decrease) in Fund Balance	168,816	0	0	(879)	0	0
Fund Balance - July 1	\$1,119,672	\$1,288,488	\$1,288,488	\$8,241	\$7,362	\$7,362
Fund Balance - June 30	\$1,288,488	\$1,288,488	\$1,288,488	\$7,362	\$7,362	\$7,362

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Total Special Revenue Funds		
	2023	2024	2025
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$0	\$460,000	\$463,000
Licenses & permits	0	0	0
Intergovernmental	70,288,296	68,257,043	66,773,261
Fines & forfeitures	170	0	0
Charges for services	4,610,838	5,999,949	6,307,462
Interest	659,515	255,366	31,300
Miscellaneous	3,424,776	1,552,484	307,829
Subtotal:	\$78,983,595	\$76,524,842	\$73,882,852
Other financial sources:			
Operating transfers in	\$6,817,879	\$6,881,900	\$7,223,930
Capital lease	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$85,801,474	\$83,406,742	\$81,106,782
Expenditures:			
General government	\$218,129	\$292,600	\$299,900
Community development	187,895	479,488	300,974
Public safety	73,522	384,992	241,013
Public works	5,149,131	6,554,279	7,116,851
Health and welfare	0	0	0
Culture and recreation	1,480,602	1,533,056	1,494,410
Education	69,292,974	69,467,743	69,370,780
Appropriations	0	0	0
Capital outlay	3,059,414	2,867,973	661,800
Debt service principal	969,055	674,040	801,524
Debt service int. & other	37,090	174,046	0
Subtotal:	\$80,467,812	\$82,428,217	\$80,287,252
Other financing uses:			
Operating transfers out	1,245,385	1,212,473	837,095
Total Use of Resources:	\$81,713,197	\$83,640,690	\$81,124,347
Net Increase(Decrease) in Fund Balance	4,088,277	(233,948)	(17,565)
Fund Balance - July 1	\$18,676,134	\$22,764,411	\$22,530,463
Fund Balance - June 30	\$22,764,411	\$22,530,463	\$22,512,898

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Debt Service Fund		
	2023	2024	2025
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	131,935	146,800	147,050
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	220,329	185,000	5,000
Miscellaneous	0	0	0
Subtotal:	\$352,264	\$331,800	\$152,050
Other financial sources:			
Operating transfers in	7,440,849	8,338,241	8,966,345
Proceeds from bonds	0	0	0
Total Financial Sources	\$7,793,113	\$8,670,041	\$9,118,395
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	4,975,317	5,338,667	6,124,000
Debt service int. & other	3,358,246	3,227,907	2,989,333
Subtotal:	\$8,333,563	\$8,566,574	\$9,113,333
Other financing uses:			
Pymt to ref. bond escrow	5,000	5,000	5,000
Operating transfers out	0	0	0
Total Use of Resources:	\$8,338,563	\$8,571,574	\$9,118,333
Net Increase(Decrease) in Fund Balance	(\$545,450)	\$98,467	\$62
Fund Balance - July 1	6,659,597	6,114,147	6,212,614
Fund Balance - June 30	\$6,114,147	\$6,212,614	\$6,212,676

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds					
	Sales Tax Capital Projects Fund			Capital Improvement Program		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	Proposed
Financial Sources:						
Taxes	\$5,758,842	\$5,239,680	\$5,500,000	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	1,263,484	2,093,329	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	245,663	267,500	8,000	1,088,373	900,000	0
Miscellaneous	0	0	0	60,081	82,119	0
Subtotal:	\$6,004,505	\$5,507,180	\$5,508,000	\$2,411,938	\$3,075,448	\$0
Other financial sources:						
Operating transfers in	0	0	0	3,896,493	1,076,521	1,165,000
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	\$6,004,505	\$5,507,180	\$5,508,000	\$6,308,431	\$4,151,969	\$1,165,000
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	4,127,216	7,389,710	4,821,851	4,811,929	31,416,295	1,165,000
Debt service principal	467,077	479,575	487,078	0	0	0
Debt service int. & other	220,946	214,422	199,071	39,000	0	0
Subtotal:	\$4,815,239	\$8,083,707	\$5,508,000	\$4,850,929	\$31,416,295	\$1,165,000
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$4,815,239	\$8,083,707	\$5,508,000	\$4,850,929	\$31,416,295	\$1,165,000
Net Increase(Decrease) in Fund Balance	\$1,189,266	(\$2,576,527)	\$0	\$1,457,502	(\$27,264,326)	\$0
Fund Balance - July 1	\$5,957,209	\$7,146,475	\$4,569,948	\$26,980,167	\$28,437,669	\$1,173,343
Fund Balance - June 30	\$7,146,475	\$4,569,948	\$4,569,948	\$28,437,669	\$1,173,343	\$1,173,343

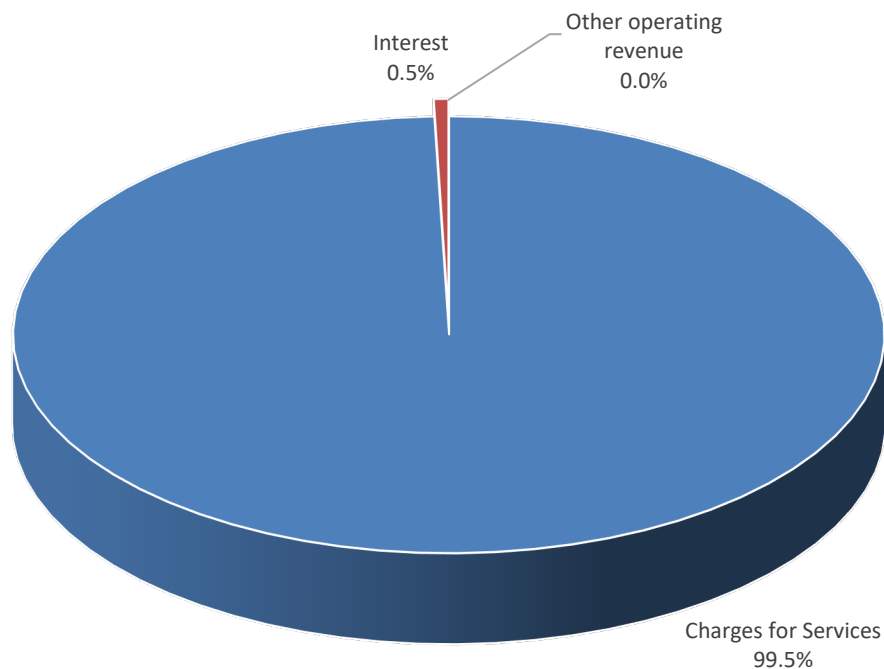
City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Capital Project Funds, Continued						
	ARPA Projects Fund			Cleveland City Schools - CIP		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	4,656,500	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	230,497	245,000	0	160,067	105,000	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$4,886,997	\$245,000	\$0	\$160,067	\$105,000	\$0
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	\$4,886,997	\$245,000	\$0	\$160,067	\$105,000	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	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	118,857	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	204,121	6,177,245	0	1,403,087	3,131,128	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$204,121	\$7,496,102	\$0	\$1,403,087	\$3,131,128	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$204,121	\$7,496,102	\$0	\$1,403,087	\$3,131,128	\$0
Net Increase(Decrease) in Fund Balance	\$4,682,876	(\$7,251,102)	\$0	(\$1,243,020)	(\$3,026,128)	\$0
Fund Balance - July 1	\$3,060,590	\$7,743,466	\$492,364	\$4,416,544	\$3,173,524	\$147,396
Fund Balance - June 30	\$7,743,466	\$ 492,364	\$ 492,364	\$3,173,524	\$147,396	\$147,396

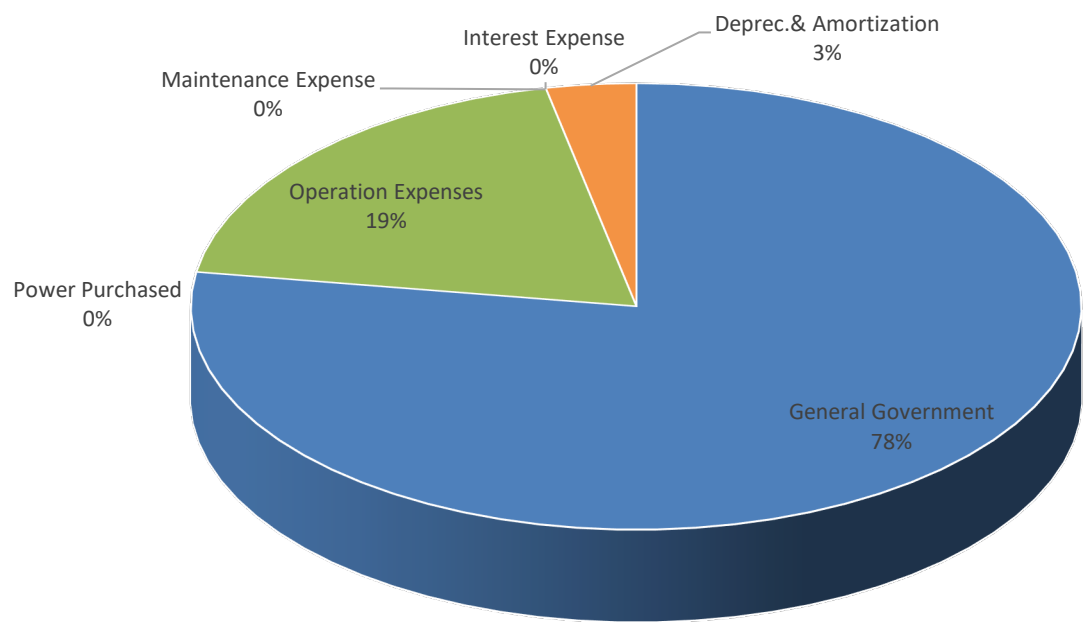
City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds, Continued		
	Total Capital Project Funds		
	2023	2024	2025
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$5,758,842	\$5,239,680	\$5,500,000
Licenses & permits	0	0	0
Intergovernmental	5,919,984	2,093,329	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	1,724,600	1,517,500	8,000
Miscellaneous	60,081	82,119	0
Subtotal:	\$13,463,507	\$8,932,628	\$5,508,000
Other financial sources:			
Operating transfers in	3,896,493	1,076,521	1,165,000
Proceeds notes/bonds	0	0	0
Total Financial Sources	\$17,360,000	\$10,009,149	\$6,673,000
Expenditures:			
General government	\$0	\$0	\$0
Community development	0	400,000	0
Public safety	0	800,000	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	118,857	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	10,546,353	48,114,378	5,986,851
Debt service principal	467,077	479,575	487,078
Debt service int. & other	259,946	214,422	199,071
Subtotal:	\$11,273,376	\$50,127,232	\$6,673,000
Other financing uses:			
Operating transfers out	0	0	0
Total Use of Resources:	\$11,273,376	\$50,127,232	\$6,673,000
Net Increase(Decrease) in Fund Balance	\$6,086,624	(\$40,118,083)	\$0
Fund Balance - July 1	\$40,414,510	\$46,501,134	\$6,383,051
Fund Balance - June 30	\$46,501,134	\$6,383,051	\$6,383,051

Summary of Proprietary Funds
Revenues By Use - FY2025



Expenses By Use - FY2025



City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Operating Revenues:						
Charges for services	\$149,532,118	\$138,086,381	\$1,775,900	\$4,956,016	\$6,078,004	\$6,421,126
Other operating revenues	5,338,482	5,516,710	0	0	0	0
Total Operating Revenues	\$154,870,600	\$143,603,091	\$1,775,900	\$4,956,016	\$6,078,004	\$6,421,126
Operating Expenses:						
General government	\$0	\$0	\$0	\$4,609,220	\$5,395,537	\$5,450,772
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	85,120,286	73,143,882	0	0	0	0
Operation expenses	26,339,603	30,566,911	1,356,000	0	0	0
Maintenance expense	9,237,354	13,206,514	0	0	0	0
Depreciation and amortization	12,733,124	13,414,694	230,000	0	0	0
Total Operating Expenses:	\$133,430,367	\$130,332,001	\$1,586,000	\$4,609,220	\$5,395,537	\$5,450,772
Operating Income (Loss)	\$21,440,233	\$13,271,090	\$189,900	\$346,796	\$682,467	\$970,354
Nonoperating Revenues (Expenses):						
Interest income	1,791,329	1,047,873	43,000	92,610	105,000	1,500
Interest expense	(1,606,519)	(1,916,185)	0	0	0	0
Other income	78,371	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	263,181	(868,312)	43,000	92,610	105,000	1,500
Change In Net Assets Before Capital Contributions and Transfers:	\$21,703,414	\$12,402,778	\$232,900	\$439,406	\$787,467	\$971,854
Capital contributions	2,308,724	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(3,145,691)	(2,818,712)	(167,800)	0	0	0
Change In Net Assets	\$20,866,447	\$9,584,066	\$65,100	\$439,406	\$787,467	\$971,854
Est. Net Assets - July 1	191,422,873	212,289,320	6,883,498	2,516,624	2,956,030	3,743,497
Est. Net Assets - June 30	\$212,289,320	\$221,873,386	\$6,948,598	\$2,956,030	\$3,743,497	\$4,715,351

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Proprietary Funds

	Total Proprietary Funds		
	2023	2024	2025
	Actual	Budgeted	Proposed
Operating Revenues:			
Charges for services	\$154,488,134	\$144,164,385	\$8,197,026
Other operating revenues	\$5,338,482	\$5,516,710	\$0
Total Operating Revenues	\$159,826,616	\$149,681,095	\$8,197,026
Operating Expenses:			
General government	\$4,609,220	\$5,395,537	\$5,450,772
Public works	0	0	0
Recreation	0	0	0
Power purchased	85,120,286	73,143,882	0
Operation expenses	26,339,603	30,566,911	1,356,000
Maintenance expense	9,237,354	13,206,514	0
Depreciation and amortization	12,733,124	13,414,694	230,000
Total Operating Expenses:	\$138,039,587	\$135,727,538	\$7,036,772
Operating Income (Loss)	\$21,787,029	\$13,953,557	\$1,160,254
Nonoperating Revenues (Expenses):			
Interest income	1,883,939	1,152,873	44,500
Interest expense	(1,606,519)	(1,916,185)	0
Other income	78,371	0	0
Total Nonoperating Revenues (Expenses):	355,791	(763,312)	44,500
Change In Net Assets Before Capital Contributions and Transfers:	\$22,142,820	\$13,190,245	\$1,204,754
Capital contributions	2,308,724	0	0
Operating transfers in	0	0	0
Operating transfers out	(3,145,691)	(2,818,712)	(167,800)
Change In Net Assets	\$21,305,853	\$10,371,533	\$1,036,954
Est. Net Assets - July 1	193,939,497	215,245,350	10,626,995
Est. Net Assets - June 30	\$215,245,350	\$225,616,883	\$11,663,949

City of Cleveland, Tennessee
2023-2025 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Operating Revenues:						
Charges for services	\$112,841,577	\$98,179,710	\$0	\$34,896,410	\$38,035,871	\$0
Other operating revenues	1,900,929	2,514,145	0	3,437,553	2,975,065	0
Total Operating Revenues	\$114,742,506	\$100,693,855	\$0	\$38,333,963	\$41,010,936	\$0
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	85,120,286	73,143,882	0	0	0	0
Operation expenses	8,392,933	9,205,101	0	17,449,004	19,784,979	0
Maintenance expense	4,696,114	6,776,747	0	4,541,240	6,429,767	0
Depreciation and amortization	5,145,039	5,287,197	0	7,395,724	7,907,497	0
Total Operating Expenses:	\$103,354,372	\$94,412,927	\$0	\$29,385,968	\$34,122,243	\$0
Operating Income (Loss)	\$11,388,134	\$6,280,928	\$0	\$8,947,995	\$6,888,693	\$0
Nonoperating Revenues (Expenses):						
Interest income	1,077,267	618,532	0	587,295	426,341	0
Interest expense	(380,040)	(435,253)	0	(1,226,479)	(1,480,932)	0
Other income (expense)	54,352	0	0	23,584	0	0
Total Nonoperating Revenues (Expenses):	751,579	183,279	0	(615,600)	(1,054,591)	0
Change in Net Assets Before Contributions and Transfers:	\$12,139,713	\$6,464,207	\$0	\$8,332,395	\$5,834,102	\$0
Capital contributions	229,799	0	0	2,078,925	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(2,539,354)	(2,209,303)	0	(496,087)	(506,009)	0
Change in Net Assets	\$9,830,158	\$4,254,904	\$0	\$9,915,233	\$5,328,093	\$0
Est. Net Assets, July 1	90,242,340	100,072,498	0	95,419,160	105,334,393	0
Est. Net Assets, June 30	\$100,072,498	\$104,327,402	\$0	\$105,334,393	\$110,662,486	\$0

City of Cleveland, Tennessee
2023-2025 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

Enterprise Funds, Continued						
	Stormwater			Total Enterprise Funds		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Operating Revenues:						
Charges for services	\$1,794,131	\$1,870,800	\$1,775,900	\$149,532,118	\$138,086,381	\$1,775,900
Other operating revenues	0	27,500	0	5,338,482	5,516,710	0
Total Operating Revenues	\$1,794,131	\$1,898,300	\$1,775,900	\$154,870,600	\$143,603,091	\$1,775,900
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	85,120,286	73,143,882	0
Operation expenses	497,666	1,576,831	1,356,000	26,339,603	30,566,911	1,356,000
Maintenance expense	0	0	0	9,237,354	13,206,514	0
Depreciation and amortization	192,361	220,000	230,000	12,733,124	13,414,694	230,000
Total Operating Expenses:	\$690,027	\$1,796,831	\$1,586,000	\$133,430,367	\$130,332,001	\$1,586,000
Operating Income (Loss)	\$1,104,104	\$101,469	\$189,900	\$21,440,233	\$13,271,090	\$189,900
Nonoperating Revenues (Expenses):						
Interest income	126,767	3,000	43,000	1,791,329	1,047,873	43,000
Interest expense	0	0	0	(1,606,519)	(1,916,185)	0
Other income (expense)	435	0	0	78,371	0	0
Total Nonoperating Revenues (Expenses):	127,202	3,000	43,000	263,181	(868,312)	43,000
Change in Net Assets Before Contributions and Transfers:	\$1,231,306	\$104,469	\$232,900	\$21,703,414	\$12,402,778	\$232,900
Capital contributions	0	0	0	2,308,724	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(110,250)	(103,400)	(167,800)	(3,145,691)	(2,818,712)	(167,800)
Change in Net Assets	\$1,121,056	\$1,069	\$65,100	\$20,866,447	\$9,584,066	\$65,100
Est. Net Assets, July 1	5,761,373	6,882,429	6,883,498	191,422,873	212,289,320	6,883,498
Est. Net Assets, June 30	\$6,882,429	\$6,883,498	\$6,948,598	\$212,289,320	\$221,873,386	\$6,948,598

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Internal Service Funds

	Health Insurance Fund			Total Internal Service Fund		
	2023	2024	2025	2023	2024	2025
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Operating Revenues:						
Charges for services	\$4,956,016	\$6,078,004	\$6,421,126	\$4,956,016	\$6,078,004	\$6,421,126
Other operating revenues	0	0	0	\$0	\$0	\$0
Total Operating Revenues	\$4,956,016	\$6,078,004	\$6,421,126	\$4,956,016	\$6,078,004	\$6,421,126
Operating Expenses:						
General government	\$4,609,220	\$5,395,537	\$5,450,772	\$4,609,220	\$5,395,537	\$5,450,772
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	0	0	0	0	0	0
Operation expenses	0	0	0	0	0	0
Maintenance expense	0	0	0	0	0	0
Depreciation and amortization	0	0	0	0	0	0
Total Operating Expenses:	\$4,609,220	\$5,395,537	\$5,450,772	\$4,609,220	\$5,395,537	\$5,450,772
Operating Income (Loss)	\$346,796	\$682,467	\$970,354	\$346,796	\$682,467	\$970,354
Nonoperating Revenues (Expenses):						
Interest income	92,610	105,000	1,500	92,610	105,000	1,500
Interest expense	0	0	0	0	0	0
Other income	0	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	92,610	105,000	1,500	92,610	105,000	1,500
Change In Net Assets Before Capital Contributions and Transfers:	\$439,406	\$787,467	\$971,854	\$439,406	\$787,467	\$971,854
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	\$439,406	\$787,467	\$971,854	\$439,406	\$787,467	\$971,854
Est. Net Assets - July 1	2,516,624	2,956,030	3,743,497	2,516,624	2,956,030	3,743,497
Est. Net Assets - June 30	\$2,956,030	\$3,743,497	\$4,715,351	\$2,956,030	\$3,743,497	\$4,715,351

City of Cleveland, Tennessee
2023-2025 Summary of Financial Sources and Uses
Fiduciary Funds by Fund Type

	Meiler Estate Animal Shelter Nonexpendable Trust Fund		
	2023	2024	2025
	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	14,461	7,000	500
Miscellaneous	0	0	0
Subtotal:	\$14,461	\$7,000	\$500
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$14,461	\$7,000	\$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	5,379	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$0	\$5,379	\$0
Other financing uses:			
Operating transfers out	0	0	0
Total Use of Resources:	\$0	\$5,379	\$0
Net Increase(Decrease) in Fund Balance	14,461	1,621	500
Fund Balance - July 1	\$503,198	\$517,659	\$519,280
Fund Balance - June 30	\$517,659	\$519,280	\$519,780

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 Recreation Services	X	X	X	X		
Fire	X	X		X		
Fleet	X			X		
Legislative and Judicial	X			X		
Parks	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	

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



CLEVELAND
TENNESSEE

EST. 1842

FY2025 Annual Budget

ORDINANCE 2024-14

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 \$171,499,075. All of these sources are available for appropriation.

Anticipated Revenues	2022-2023 (ACTUAL)	2023-2024 (ESTIMATED)	2024-2025 PROPOSED
Revenues:			
General Fund	\$62,699,017	\$59,705,698	\$66,308,872
Special Revenue Funds:			
Solid Waste Management	4,466,911	5,822,896	6,025,877
State Street Aid	1,762,299	1,772,376	1,463,000
General Purpose School	54,439,706	61,248,280	60,562,118
Schools Food Service	4,334,043	3,635,416	3,738,394
Cleveland Public Library	757,682	828,156	805,550
Drug Enforcement	71,822	43,820	26,000
Byrne Memorial Justice Asst. Grant	36,972	43,766	0
VCIF Competitive Grant	0	1,920,243	223,913
Hotel Lodging Tax	0	460,000	463,000
Community Dev. Block Grant	438,419	549,889	375,000
E-Ticketing	170	0	0
Internal School Activity Funds	2,349,375	0	0
Schools Federal Projects	10,159,865	0	0
Metropolitan Planning Organization	166,331	200,000	200,000
Debt Service	352,264	331,800	152,050

Anticipated Revenues, cont'd:	2022-2023 (ACTUAL)	2023-2024 (ESTIMATED)	2024-2025 PROPOSED
Revenues:			
Capital Projects Funds:			
ARPA Projects Fund	4,886,997	245,000	0
THDA Home Grant	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Capital Improvements Program	2,411,938	3,075,448	0
Sales Tax Capital Projects Fund	6,004,505	5,507,180	5,508,000
Cleveland City Schools - CIP	160,067	105,000	0
Enterprise Funds:			
Stormwater Management	1,921,333	1,901,300	1,818,900
Cleveland Utilities Electric Division	115,874,125	101,312,387	0
Cleveland Utilities Water/Wastewater Division	38,944,842	41,437,277	0
Trust Funds:			
Meiler Trust Fund	14,461	7,000	500
Internal Service Fund:			
Health Insurance Trust Fund	5,048,626	6,183,004	6,422,626
Total Revenues	317,301,770	296,335,936	154,093,800
Other financial sources			
Operating transfers in:			
General Fund:	3,035,441	2,715,312	0
Special Revenue Funds:			
Solid Waste Management	150,000	0	0
State Street Aid	0	0	0
General Purpose School	5,802,379	6,024,900	6,383,380
Cleveland Public Library	684,000	707,000	690,550
Community Dev. Block Grant	30,000	50,000	50,000
Internal School Activity Funds	0	0	0
Metropolitan Planning Organization	151,500	100,000	100,000
Debt Service	7,440,849	8,338,241	8,966,345
Capital Projects Funds:			
Capital Improvement Program	3,896,493	1,076,521	1,165,000
Blythe Sidewalks Diabetes Grant	0	0	0
Internal Service Fund			
Health Insurance Trust Fund	0	0	0
Total Operating Transfer In:	\$21,190,662	\$19,011,974	\$17,355,275

Anticipated Revenues	<u>2022-2023</u> <u>(ACTUAL)</u>	<u>2023-2024</u> <u>(ESTIMATED)</u>	<u>2024-2025</u> <u>PROPOSED</u>
Other financial sources:			
Operating transfers in, cont'd:			
Capital Contributions			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	229,799	0	0
Cleveland Utilities Water/Wastewater Division	2,078,925	0	0
Internal Service Funds:			
Health Insurance Trust	0	0	0
Total Capital Contributions:	2,308,724	0	0
Bond & Note Proceeds and Capital Lease			
General Fund	0	0	0
General Purpose School Fund	0	0	0
Capital Improvement Program	0	0	0
Cleveland City Schools -CIP	0	0	0
Debt Service	0	0	0
Total Bond & Note Proceeds:	\$0	\$0	\$0
Total Other Financing Sources	\$23,499,386	\$19,011,974	\$17,355,275
Total Revenues and Other Financing Sources	\$340,801,156	\$315,347,910	\$171,449,075

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	2022-2023 (ACTUAL)	2023-2024 (ESTIMATED)	2024-2025 PROPOSED
General Fund	\$41,142,066	\$46,360,284	\$49,922,805
Special Revenue Funds:			
Solid Waste Management	4,108,979	5,885,308	6,009,871
State Street Aid	1,040,152	1,121,601	1,306,980
General Purpose School	56,970,322	66,463,208	66,177,910
Schools Food Service	3,793,112	4,052,621	4,134,394
Cleveland Public Library	1,483,349	1,533,056	1,495,910
Drug Enforcement	25,395	36,354	25,800
Byrne Memorial. Justice Asst. Grant	36,972	43,766	0
VCIF Competitive Grant	0	1,920,243	223,913
Hotel Lodging Tax	0	460,000	460,000
Community Dev. Block Grant	439,823	595,156	152,574
E Ticketing	11,155	17,404	0
Internal School Activity Funds	2,180,559	0	0
Schools Federal Project	10,159,865	0	0
Metropolitan Planning Organization	218,129	299,500	299,900
Debt Service	8,333,563	8,566,574	9,113,333
Capital Projects Funds:			
ARPA Projects Fund	204,121	7,496,102	0
THDA Home Grant	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Capital Improvements Program	4,850,929	31,416,295	1,165,000
Sales Tax Capital Projects Fund	4,815,239	8,083,707	5,508,000
Cleveland City Schools - CIP	1,403,087	3,131,128	0
Enterprise Funds:			
Stormwater Management	690,027	1,796,831	1,586,000
Cleveland Utilities Electric Division	103,354,372	94,412,927	0
Cleveland Utilities Water/Wastewater Division	29,385,968	34,122,243	0
Trust Funds:			
Meiler Estate Trust Fund	0	5,379	0
Internal Service Fund:			
Health Insurance Trust Fund	4,609,220	5,395,537	5,450,772
Total Expenditures	279,256,404	323,215,224	153,033,162
Nonoperating Revenues (Expenses)	2022-2023 (ACTUAL)	2023-2024 (ESTIMATED)	2024-2025 PROPOSED
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	(380,040)	(435,253)	0
Cleveland Utilities Water/Wastewater Division	(1,226,479)	(1,480,932)	0
Debt Service	(5,000)	(5,000)	(5,000)
Internal Service Fund:			
Health Insurance Trust Fund	0	0	0

Total Nonoperating Revenues (Expenses)	(1,611,519)	(1,921,185)	(5,000)
Other Financing Uses	2022-2023 (ACTUAL)	2023-2024 (ESTIMATED)	2024-2025 PROPOSED
Operating Transfers Out			
General Fund	16,799,586	14,980,789	16,350,380
Special Revenue Funds:			
Solid Waste Management	0	0	0
State Street Aid	444,042	459,698	69,507
General Purpose School	800,464	752,775	767,588
Internal School Activity Funds	0		
Schools Federal Project	879	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	110,250	103,400	167,800
Cleveland Utilities Electric Division	2,539,354	2,209,303	0
Cleveland Utilities Water/Wastewater Division	496,087	506,009	0
Internal Service Fund:			
Health Insurance Trust	0	0	0
Nonexpendable Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Total Operating Transfers Out	21,190,662	19,011,974	17,355,275
Total Other Financing Uses	22,802,181	20,933,159	17,360,275
Total Expenditures and Other Financing Uses	302,058,585	344,148,383	170,393,437

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	2022-2023 (ACTUAL)	2023-2024 (ESTIMATED)	2024-2025 PROPOSED
General Fund	7,792,806	1,079,937	35,687
Special Revenue Funds:			
Solid Waste Management	507,932	(62,412)	16,006
State Street Aid	278,105	191,077	86,513
General Purpose School	2,471,299	57,197	0
Schools Food Service	540,931	(417,205)	(396,000)
Cleveland Public Library	(41,667)	2,100	190
Drug Enforcement	46,427	7,466	200
Byrne Memorial Justice Asst. Grant	0	0	0

Increase (Use) of Fund Balance or Net Assets	2022-2023 <u>(ACTUAL)</u>	2023-2024 <u>(ESTIMATED)</u>	2024-2025 <u>PROPOSED</u>
Special Revenue Funds cont'd:			
VCIF Competitive Grant	0	0	0
Hotel Lodging Tax	0	0	3,000
Community Development Block Grant	28,596	4,733	272,426
E Ticketing	(10,985)	(17,404)	0
Internal School Activity Funds	168,816	0	0
Schools Federal Project	(879)	0	0
Metro. Planning Organization (MPO)	99,702	500	100
 Debt Service	 (545,450)	 98,467	 62
Capital Projects Funds:			
ARPA Projects Fund	4,682,876	(7,251,102)	0
Capital Improvements Program	1,457,502	(27,264,326)	0
THDA Home Grant	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Sales Tax Capital Projects Fund	1,189,266	(2,576,527)	0
Cleveland City Schools - CIP	(1,243,020)	(3,026,128)	0
 Enterprise Funds:			
Stormwater Management	1,121,056	1,069	65,100
Cleveland Utilities Electric Division	9,830,158	4,254,904	0
Cleveland Utilities Water/Wastewater Division	9,915,233	5,328,093	0
 Trust Funds:			
Meiler Estate Trust Fund	14,461	1,621	500
 Internal Service Fund:			
Health Insurance Trust Fund	439,406	787,467	971,854
 Total Incr. (Use) of Fund Balance or Net Assets	 38,742,571	 (28,800,473)	 1,055,638

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 \$41,608,655 General Fund fund balance and none of the \$6,212,614 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 13, 2024
Final Reading: June 10, 2024

APPROVED AS TO FORM:

City Attorney

Mayor

City Clerk

ORDINANCE 2024-13

TAX ORDINANCE – YEAR 2024

AN ORDINANCE TO PROVIDE AND FIX FOR THE CITY OF CLEVELAND, TENNESSEE, FOR THE YEAR 2024, 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 2024, 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:

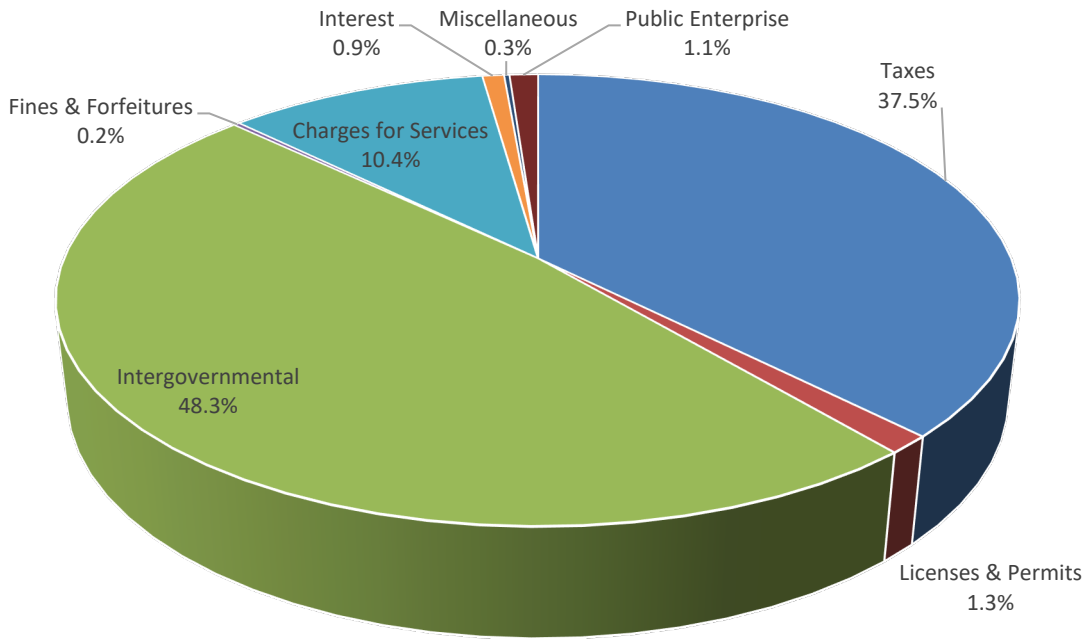
Councilman Hughes

John F. Kimball, City Attorney

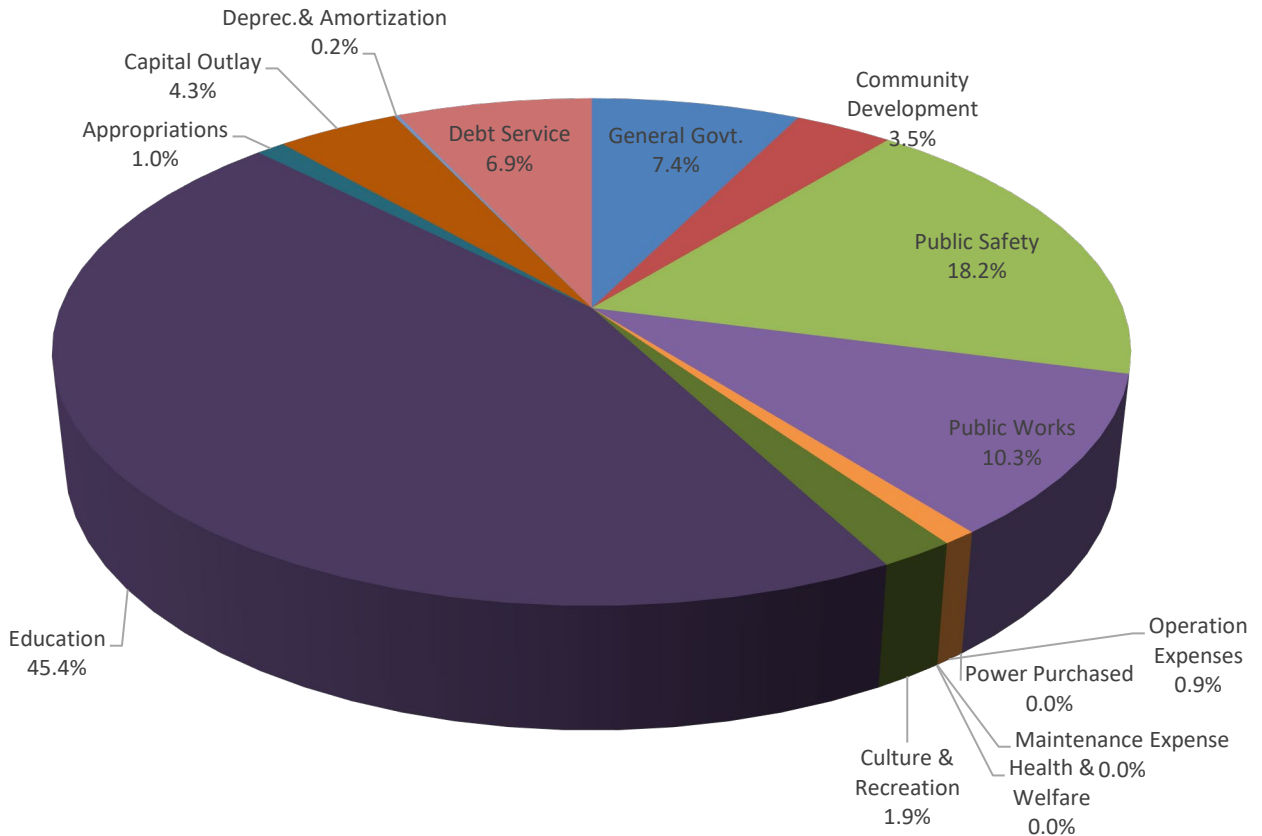
Councilman Webb

Vice Mayor Johnson

Summary of All Funds Revenues By Source - FY2025



Expenditures and Expenses By Use - FY2025



City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2025

Loan Type	Loan Name	Authorized and Unissued at 6/30/24	Amount Outstanding at 6/30/24	Payment Fund	Principal	Interest	Total Debt Service
FY2025 Debt Requirement							
Loan Agreements:							
	Loan - 2008 TMBF-County	-	521,000	County's General Fund	121,000	26,050	147,050
	2009 QSCB	-	569,180	School Fund	259,578	67,184	326,762
	Loan- 2018 Candy's Creek Elem	-	7,605,000	General Fund	410,000	285,738	695,738
	Total Loan Agreements:	\$ -	\$ 8,695,180		\$ 790,578	\$ 378,972	\$1,169,550
General Obligation Bonds:							
	Gen Improv. Bonds -						
	2016 TMBF-Refunding	-	1,998,000	General Fund	68,000	62,737	130,737
				School Fund	315,000	-	315,000
	2019 Refunding	-	26,055,000	General Fund	2,882,166	1,089,196	3,971,362
				State St. Aid	66,834	2,673	69,507
				Airport	216,000	63,993	279,993
	2020 Refunding	-	18,020,000	General Fund	1,550,000	663,550	2,213,550
	2022 Series	-	19,220,000	General Fund	495,000	795,394	1,290,394
	Total Gen. Oblig. Bonds:	\$ -	\$ 65,293,000		\$ 5,593,000	\$ 2,677,543	\$ 8,270,543
Total Long-term Debt							
		\$ -	\$ 73,988,180		\$ 6,383,578	\$ 3,056,515	\$ 9,440,093

Combined Debt Requirement for FY2025

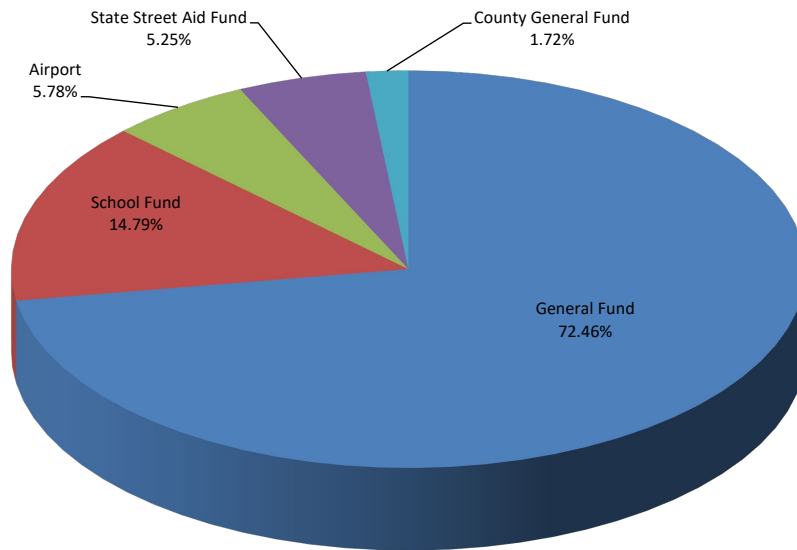
Loan Type	Loan Name	Authorized and Unissued at 6/30/24	Amount Outstanding at 6/30/24	Principal	Interest	Total Debt Service
Loan Agreements		-	8,695,180	790,578	378,972	1,169,550
General Obligation Bonds		-	65,293,000	5,593,000	2,677,543	8,270,543
Combined Debt Requirement:		\$ -	\$ 73,988,180	\$ 6,383,578	\$ 3,056,515	\$ 9,440,093

FY2025 Debt Service By Fund:

Fund	Principal	Interest	Debt Service
General Fund	5,405,166	2,896,615	8,301,781
School Fund	574,578	67,184	641,762
State Street Aid Fund	66,834	2,673	69,507
Airport	216,000	63,993	279,993
County General Fund	121,000	26,050	147,050
Total:	\$ 6,383,578	\$ 3,056,515	\$ 9,440,093

City of Cleveland, Tennessee
Schedule of Debt Payments
For Fiscal Year 2025

Debt Service by Fund



RESOLUTION 2024
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 2024-2025:

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110700	Appropriations						
5B	Operating						
110700	57000 Jntly Fund	11,952.00	4,176.00	30,000.00	30,000.00	143,580.00	143,580.00
110700	57010 Museum	42,300.00	42,300.00	.00	.00	.00	.00
110700	57030 TML Dues	10,612.00	10,824.00	11,000.00	11,000.00	11,000.00	11,000.00
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	10,000.00	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	12,500.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110700	57080 CrCommSvc	70,000.00	60,000.00	65,000.00	65,000.00	65,000.00	65,000.00
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	57120 SEETHRan	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
110700	57130 911	650,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
110700	57140 EMA	112,811.00	110,000.00	112,000.00	112,000.00	112,000.00	112,000.00
110700	57150 MainStProj	4,000.00	9,000.00	9,000.00	9,000.00	10,000.00	10,000.00
110700	57170 VetAffairs	30,025.00	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
110700	57180 Behav Rsch	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	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	107,420.00	107,420.00
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	18,500.00	18,500.00	18,500.00	18,500.00	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	57370 Land Bank	.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700	57400 VocSchool	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00
TOTAL Operating		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00
TOTAL Appropriations		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00
TOTAL General Fund		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00
GRAND TOTAL		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00

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

RESOLUTION 2024-38

A RESOLUTION DIRECTING THE PAYMENTS BY THE CLEVELAND UTILITIES AUTHORITY TO THE CITY OF CLEVELAND TAX EQUIVALENT PAYMENTS FOR THE CLEVELAND UTILITIES AUTHORITY'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 Cleveland Utilities Authority is authorized by Tennessee Code annotated 7-36-122 to make payments in lieu of taxes to the City of Cleveland.

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 \$2,430,095 in tax equivalents for FY2025.

Section 2. The Cleveland Utilities Board water system is hereby directed to pay to the City of Cleveland \$266,380 in tax equivalents for FY2025.

Section 3. The Cleveland Utilities Board wastewater system is hereby directed to pay to the City of Cleveland \$252,197 in tax equivalents for FY2025.

Section 4. This resolution shall become effective July 1, 2024 the public welfare requiring it.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

RESOLUTION 2024-39

**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 2024-40

**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 13th day of May, 2024.

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

Financial Policies and Budget Preparation

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

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

Operating Budget Policies

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

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

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

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

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

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

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

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

The City will not reduce the level of service of any program, activity, or function in 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 10% 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, 2023

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, School Food Services Fund, and Internal School Activity Funds 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.

Capital Improvement Program Fund. This fund is used for major capital improvement projects and is funded through grants, issuance of debt and operating transfers from the general fund.

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 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 2023 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 \$242,501, and \$234,575, 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	\$ 12,733,124
Depreciation charged to clearing account	<u>477,076</u>
Depreciation and amortization per statement of cash flows	<u>\$ 13,210,200</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 (2023 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, 2023, outstanding debt proceeds totaled \$18,372,087.

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 \$13,783,960, increase budgeted expenditures by \$52,254,923, and increase budgeted expenses by \$1,752,291. 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, 2023, and December 15, 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 FY2025 BUDGET

December 12	City Council holds Strategic Planning Session.
February 2	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 1-12	Assistant City Manager/CFO completes all revenue projections for current and next fiscal year and work with Department Heads to make necessary budget cuts.
April 8	City Council schedules a Public Hearing on the Budget for the May 13 th City Council Meeting.
Mar 12-April 12	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 12-May 8	Assistant City Manager/CFO and City Manager finish the Budget and write Budget Message and Budget Ordinance. Finance Team prepares Budget using GFOA criteria.
May 8	Budget distributed to the City Council, Department Heads, and News Media.
May 13	City Council holds Public Hearing concerning the Budget.
May 13	City Council adopts the Budget and Tax Rate Ordinance on First Reading.
June 10	City Council adopts the Budget and Tax Rate Ordinance on Final Reading.



CLEVELAND
TENNESSEE

EST. 1842

FY2025 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. In October 2020, the City contracted with Management Advisory Group, International to conduct a study. Recommendations for changes were submitted to the City Council for their consideration following the study, in May of 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 nor Cleveland Utilities.

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

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

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

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

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

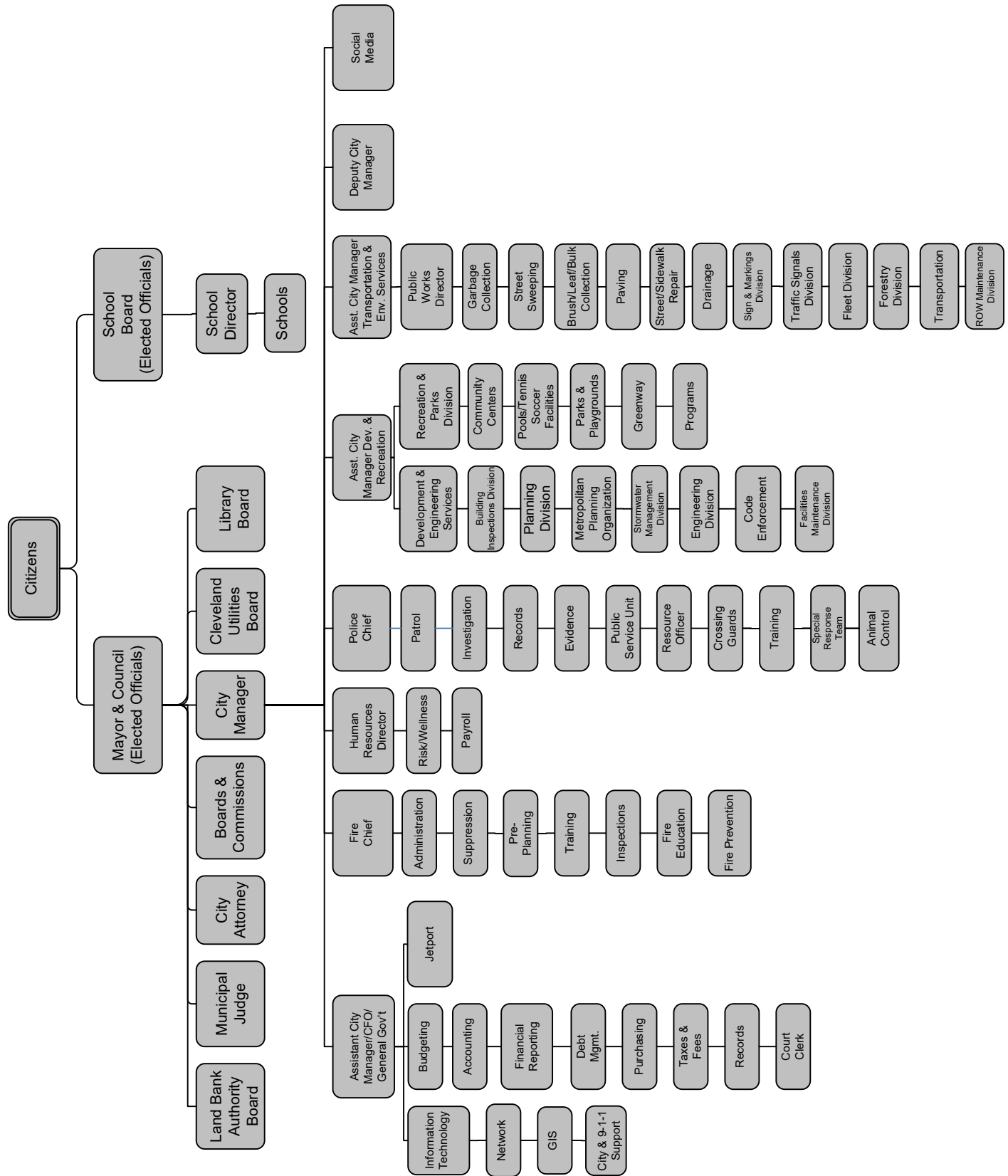
The City participates in the Tennessee Consolidated Retirement System (TCRS), the state system that is open to local government employees also. When the State institutes a benefit enhancement, local governments can choose whether to offer that as an option.

The City in recent years has improved its retirement plan by adding several of these options. The City is a non-contributory member of the system, meaning the City pays both the employer's and the employees' shares to actuarially fund the system. The rate for FY2025 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 rate for FY2025 is 20.68%

More detailed information on personnel administration is given following this summary. First, the Organizational Chart of the City is given. More detailed departmental or division organizational charts can be found within the fund that finances that department or division. Next, a summary chart and graph along with a List of Authorized Personnel Positions by Department is provided with a three-year comparison. Then, an outline of the pay plan is given, showing the pay level for each position and minimum and maximum salary ranges for that level. A brief explanation of the City's Fringe Benefits follows. Finally, more information on the Retirement System is provided.

City of Cleveland Organizational Chart



Organizational Chart

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

The Cleveland Board of Education was appointed by the City Council until September 1995, when the City Council adopted an ordinance requiring the election of board members. This ordinance was passed 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. Those operations are listed in the attached Organizational Chart, shown under the appropriate department heads:

- Assistant City Manager - CFO/General Government
- Assistant City Manager - Development & Recreation Services
- Assistant City Manager - Transportation & Environmental Services
- Human Resources Director
- Fire Chief
- Police Chief

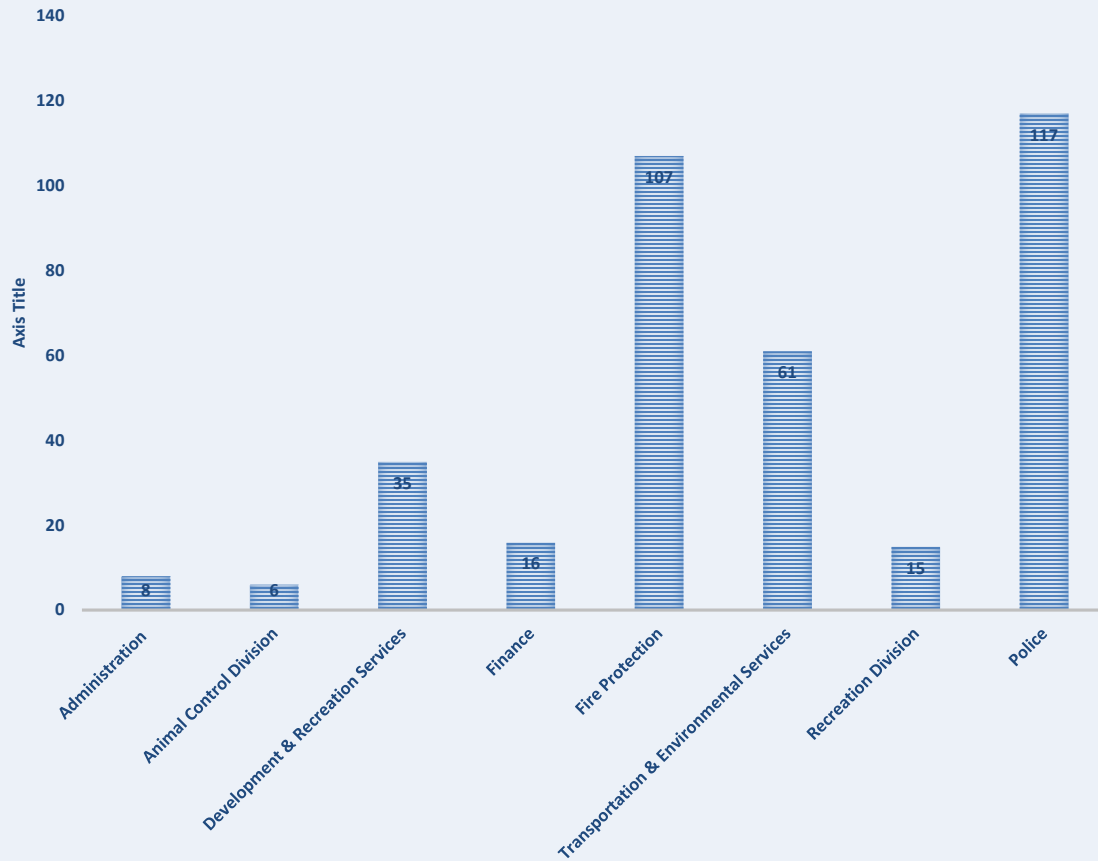
The City opened a new airport facility in 2013, the Cleveland Regional Jetport. The Cleveland Municipal Airport Authority hired an Airport Manager who works for the City Manager and in conjunction with the Cleveland Municipal Airport Authority and the airport Fixed Base Operator (FBO) to ensure the airport 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 2025

Departments/Divisions	2022/23 Adopted	2023/24 Adopted	2024/25 Requested
Administration	7	8	13
Animal Control Division	6	6	6
Development & Recreation Services	35	35	38
Finance	14	16	23
Fire Protection	107	107	107
Transportation & Environmental Services	58	61	71
Recreation Division	14	15	17
Police	117	117	117
Total FTE's	358	365	392

CITY OF CLEVELAND FY2025 STAFFING BY DEPARTMENT



<i>Authorized Employees By Department and Position Classification</i>							
Position Classification by	Position	FY2023 FINAL BUDGET		FY2024 FINAL BUDGET		FY 2025 PROPOSED BUDGET	
Department	Grade	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL GOVERNMENT AND							
LEGISLATIVE		0	1	0	1	0	1
Administrative Coordinator	111	0	1	0	1	0	1
ADMINISTRATION DEPARTMENT		8	0.5	9	0.5	13	1.5
City Manager	134	1	0	1	0	1	0
Deputy City Manager <i>*Unfunded</i>	129	1	0	1	0	1	0
Human Resources Director/Risk Manager	125	1	0	1	0	1	0
Asst. HR Director/Risk Manager	122	1	0	1	0	1	0
Asst. to the City Manager/Constituent Relations	120	1	0	1	0	1	0
Asst. to the City Manager/Downtown Development	120	0	0	0	0	1	0
Redevelopment Coordinator	118	0	0	0	0	1	0
Payroll/Insurance Specialist	114	1	0	1	0	1	0
HR Associate <i>*Unfunded</i>	111	0	0	1	0	1	0
Marketing & Communications Coordinator	111	0	0	0	0	1	0
Grants & Legislative Assistant	107	0	0	0	0	1	0
Intern	N/A	0	0.5	0	0.5	0	1
CDBG FUNDED POSITIONS							
Redevelopment Coordinator	118	1	0	1	0	1	0
Codes Inspector	109	1	0	1	0	1	0
Redevelopment Assistant	N/A	0	0.5	0	0.5	0	0.5
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
Fire Marshal	205	0	0	1	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 Department and Position Classification

		FY2023 FINAL BUDGET		FY2024 FINAL BUDGET		FY 2025 PROPOSED BUDGET	
Position Classification by	Position						
Department	Grade	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
POLICE DEPARTMENT		117	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	10	0	10	0
Administrative Services Director	118	1	0	1	0	1	0
Sergeant	303	9	0	8	0	10	0
Detective	303	12	0	12	0	9	0
Corporal	302	0	0	8	0	8	0
Crime Analyst	117	0	0	1	0	1	0
Support Services Manager	114	1	0	1	0	1	0
Master Police Officer	301+1	7	0	6	0	5	0
Crime Scene Technician	301+1	1	0	0	0	2	0
Police Officer/CST	301+1	1	0	1	0	0	0
Police Officer/K-9 (SRO)	301+1	3	0	3	0	1	0
Police Officer/Bomb Tech/SRT(1 SRO)	301+1	15	0	15	0	7	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 (11 SRO)(2 CIT)(2 Comm. Relations)	301	41	0	34	0	46	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	1	0	1	0
Administrative Assistant	105	1	0	1	0	1	0
Support Services Tech	105	1	0	1	0	1	0
Records Clerk	105	4	0	3	0	3	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
ANIMAL CONTROL		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

Authorized Employees By Department and Position Classification

		FY2023 FINAL BUDGET		FY2024 FINAL BUDGET		FY 2025 PROPOSED BUDGET	
Position Classification by	Position						
Department	Grade	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
FINANCE DEPARTMENT		14	0.58	16	0.58	23	0.58
Assistant City Manager/CFO/General Government	129	1	0	1	0	1	0
Accounting Manager	118	0	0	1	0	1	0
Assistant City Clerk	118	1	0	1	0	1	0
Sr. Accountant	117	1	0	0	0	1	0
Budget & Purchasing Coordinator	117	1	0	1	0	1	0
Accountant *Unfunded	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
Sr. Customer Service Representative	107	0	0	0	0	1	0
Purchasing Assistant *Unfunded	105	0	0	0	0	1	0
Customer Service Representative	105	2	0	2	0	2	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
IT Department							
IT Director	124	1	0	1	0	1	0
Assistant IT Director	122	1	0	1	0	1	0
GIS Administrator	118	0	0	0	0	0	0
911 IT Administrator* 911 funded position	118	1	0	1	0	1	0
Network Administrator II	118	0	0	1	0	1	0
Network Administrator I/Operations Coordinator	114	1	0	0	0	0	0
IT Technician	111	1	0	1	0	1	0
GIS Specialist	109	1	0	1	0	1	0
Cleveland Regional Jetport							
Jetport Director	122	1	0	1	0	1	0
Jetport Maintenance Coordinator *Unfunded	111	0	0	0	0	0	0
Jetport Technician III	111	0	0	0	0	1	0
Jetport Technician I	107	0	0	0	0	3	0
DEVELOPMENT & RECREATION SERVICES		33	1.5	33	1.5	38	1.5
Building & Project Mgmt. Division							
Asst. City Mgr. - Development & Recreation Services	125	1	0	1	0	1	0
Director - Buildings, Facilities & Project Mgmt.	122	1	0	1	0	1	0
Project Mgr./Engineer II	120	0	0	0	0	1	0
Building Inspector III/Site Plan Examiner	117	1	0	1	0	1	0
Building Inspector II	114	1	0	1	0	1	0
Facility Maintenance Supervisor	114	1	0	1	0	1	0
Building Inspector I/Electrical Inspector * 1 Unfunded	113	1	0	1	0	2	0
Site Plan Coordinator	111	1	0	1	0	1	0
Construction Inspector	111	1	0	1	0	1	0

<i>Authorized Employees By Department and Position Classification</i>							
Position Classification by	Position	FY2023 FINAL BUDGET		FY2024 FINAL BUDGET		FY 2025 PROPOSED BUDGET	
Department	Grade	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Administrative Coordinator	111	1	0	1	0	1	0
Facility Maintenance III	109	1	0	1	0	1	0
Building Division Technician	109	1	0	1	0	1	0
Facility Maintenance II	107	4	0	4	0	4	0
Administrative Assistant	105	1	0	1	0	1	0
Facility Maintenance I	105	4	0	4	0	4	0
Engineering Division							
City Engineer	124	1	0	1	0	1	0
Engineer II <i>*Unfunded</i>	118	1	0	1	0	0	0
Planning & Community Development Division							
Director - Planning & Community Development	122	1	0	1	0	1	0
Senior Planner	117	0	0	0	0	1	0
Transportation Planner	117	1	0	1	0	1	0
Planner II/Codes Supervisor	113	1	0	1	0	1	0
Planner II	113	1	0	1	0	1	0
Planning Assistant	105	1	0	1	0	1	0
Landscaping & Beautification Division							
Landscape Coordinator	113	0	0	0	0	1	0
Facility Maintenance II - Landscape	107	0	0	0	0	1	0
Facility Maintenance I - Landscape	105	0	0	0	0	1	0
Seasonal Employees	N/A	0	0.5	0	0.5	0	0.5
Codes Enforcement Division							
Codes Inspector	109	2	0	2	0	2	0
Stormwater Management Division							
Stormwater Engineer II - PE		1	0	1	0	1	0
Stormwater Coordinator	114	1	0	1	0	1	0
Stormwater Engineer I <i>*Unfunded</i>	113	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
RECREATION DIVISION		14	9.94	15	9.94	17	10.08
Director - Parks & Recreation	124	1	0	1	0	1	0
Recreation & Turf Manager	117	0	0	1	0	1	0
Facilities Maintenance Coordinator	111	1	0	1	0	1	0
Administrative Coordinator	111	1	0	1	0	0	0
Events Coordinator	111	0	0	0	0	1	0
Recreation Coordinator	109	0	0	0	0	3	0
Recreation & Turf Specialist	107	1	0	1	0	1	0
Public Service Worker	105	2	0	1	0	0	0
Seasonal, by FTE	N/A	0	0.61	0	0.61	0	0.75

Authorized Employees By Department and Position Classification

Position Classification by		FY2023 FINAL BUDGET		FY2024 FINAL BUDGET		FY 2025 PROPOSED BUDGET	
Department	Grade	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Recreation Division - Community Center							
Recreation Center Supervisor	114	1	0	1	0	1	0
Recreation Coordinator	109	1	0	1	0	1	0
Recreation Assistant	105	1	0	2	0	2	0
Public Service Worker	105	1	0	0	0	0	0
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75
Recreation Division - College Hill							
Recreation Center Supervisor	114	1	0	1	0	1	0
Recreation Coordinator	109	1	0	1	0	1	0
Recreation Assistant	105	1	0	2	0	2	0
Public Service Worker	105	1	0	0	0	0	0
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75
Recreation Division - Aquatics							
Aquatics & Recreation Coordinator	111	0	0	1	0	1	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
TRANSPORTATION & ENVIRONMENTAL SERVICES		59	0.5	61	0.5	72	0.5
Public Works Division							
Asst. City Mgr. - Transportation & Env. Services	125	1	0	1	0	1	0
Director - Public Works <i>*Unfunded</i>	122	0	0	0	0	0	0
General Supervisor II	117	1	0	1	0	1	0
Support Services Manager	114	1	0	1	0	1	0
General Supervisor I	114	1	0	1	0	1	0
Equipment Operator III	113	3	0	3	0	3	0
Brick Mason	109	1	0	1	0	1	0
Equipment Operator I	107	5	0	5	0	5	0
Public Service Worker	105	3	0	2	0	6	0
Accounting Technician	105	1	0	1	0	1	0
P.T. Janitorial	N/A	0	0.5	0	0.5	0	0.5
ROW Maintenance Division							
General Supervisor I	114	1	0	1	0	1	0
Equipment Operator III	113	1	0	1	0	1	0
Equipment Operator II	111	1	0	1	0	1	0
Equipment Operator I	107	2	0	2	0	2	0

<i>Authorized Employees By Department and Position Classification</i>							
Position Classification by	Position	FY2023 FINAL BUDGET		FY2024 FINAL BUDGET		FY 2025 PROPOSED BUDGET	
Department	Grade	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
State Street Aid							
Asst. PW Director/Gen. Supervisor II	120	1	0	1	0	1	0
General Supervisor I	114	1	0	1	0	1	0
Equipment Operator III	113	4	0	4	0	4	0
Equipment Operator II	111	2	0	2	0	2	0
Brick Mason	109	1	0	1	0	1	0
Equipment Operator I	107	1	0	1	0	1	0
Public Service Worker	105	3	0	3	0	3	0
Solid Waste Management Division							
General Supervisor I	114	1	0	1	0	1	0
Equipment Operator III	113	7	0	7	0	7	0
Equipment Operator II	111	1	0	1	0	1	0
Equipment Operator I	107	2	0	2	0	2	0
Public Service Worker	105	2	0	2	0	2	0
Accounting Technician	105	1	0	1	0	1	0
Transportation & Traffic Division							
Director - Transportation & Traffic	122	0	0	1	0	1	0
Traffic Engineer II	120	0	0	1	0	1	0
Traffic Signal Manager	120	0	0	0	0	1	0
ROW Construction Inspector/Safety Coordinator	114	1	0	1	0	1	0
Traffic Engineer I <i>*Unfunded</i>	113	0	0	0	0	1	0
Construction Inspector <i>*Unfunded</i>	111	0	0	0	0	1	0
Sign & Marking Supervisor	111	1	0	1	0	1	0
Traffic Signal Technician <i>*1 Unfunded</i>	111	0	0	0	0	2	0
Sign Technician	105	1	0	1	0	1	0
Fleet Division							
Fleet Manager	117	1	0	0	0	1	0
Fleet General Supervisor	114	0	0	1	0	0	0
Mechanic III/Inventory Specialist	113	0	0	0	0	1	0
Mechanic III	113	3	0	3	0	3	0
Fleet Services Coordinator	109	0	0	1	0	1	0
Fleet Inventory Specialist	109	1	0	1	0	0	0
Forestry Division							
Director - Forestry & Landscaping	122	1	0	1	0	0	0
Forester	118	0	0	0	0	1	0
Forestry Inspector	114	1	0	1	0	1	0
Tree Trimmer II	109	1	0	1	0	1	0
Tree Trimmer I	107	1	0	1	0	1	0
TOTALS		358	17.12	364	17.12	393	18.26

**JOB TITLES
BY PAY LEVEL**

	<u>CODE</u>	<u>JOB TITLE</u>	<u>SALARY MINIMUM</u>	<u>SALARY MAXIMUM</u>
FIRE	200	FIREFIGHTER (NOT CERTIFIED)	\$ 38,099.00	\$ 60,162.00
	201	FIREFIGHTER	\$ 42,510.00	\$ 60,163.00
	202	FIRE DRIVER/ENGINEER	\$ 45,287.00	\$ 66,180.00
	203	FIRE INSPECTOR FIRE LIEUTENANT	\$ 49,816.00	\$ 75,839.00
	204	FIRE CAPTAIN FIRE TRAINING CAPTAIN	\$ 54,799.00	\$ 84,329.00
	205	FIRE BATTALION COMMANDER FIRE MARSHAL	\$ 60,278.00	\$ 98,777.00

**JOB TITLES
BY PAY LEVEL**

<u>CODE</u>	<u>JOB TITLE</u>	<u>SALARY MINIMUM</u>	<u>SALARY MAXIMUM</u>
105	Accounting Technician	\$ 32,218.00	\$ 48,278.00
	Administrative Assistant		
	Customer Service Representative		
	Evidence Technician		
	Evidence/Records Assistant		
	Facility Maintenance I		
	Planning Assistant		
	Public Service Worker		
	Purchasing Assistant		
	Records Clerk		
	Recreation Assistant		
	Secretary		
	Sign Technician		
	Support Services Tech		
107	Animal Control Officer	\$ 35,520.00	\$ 53,227.00
	Equipment Operator I		
	Facility Maintenance II		
	Grants & Legislative Assistant		
	Grounds Specialist		
	Jetport Technician I		
	Recreation & Turf Specialist		

**JOB TITLES
BY PAY LEVEL**

107(Cont'd)	Senior Customer Service Representative Senior Records Clerk Volunteer Coordinator/Animal Control Clerk	\$	35,520.00	\$	53,227.00
109	Accounts Payable Technician Athletic Coordinator Brick Mason Building Division Technician Codes Inspector Facility Maintenance III Fleet Inventory Specialist Fleet Services Coordinator GIS Specialist Recreation Coordinator Recreation Marketing Coordinator Senior Animal Control Officer Sports Tourism & Event Coordinator Support Services Supervisor	\$	39,161.00	\$	58,682.00
111	Administrative Coordinator Aquatics & Recreation Coordinator Construction Inspector	\$	43,175.00	\$	64,698.00

**JOB TITLES
BY PAY LEVEL**

111(Cont'd)	Engineering Technician Equipment Operator II Events Coordinator Facilities Maintenance Coordinator HR Associate IT Technician Jetport Maintenance Coordinator Jetport Technician III Marketing/Communications Coordinator Municipal Court/Business Tax Associate Planner I Sign & Marking Supervisor Site Plan Coordinator Stormwater Technician Traffic Signal Technician Tree Trimmer I	\$	43,175.00	\$	64,698.00
113	Building Inspector I/Electrical Inspector Crew Leader Equipment Operator III Landscape Coordinator Mechanic III MechanicIII/Inventory Specialist	\$	47,600.00	\$	71,328.00

**JOB TITLES
BY PAY LEVEL**

113(Cont'd)	Planner II	\$	47,600.00	\$	71,328.00
	Planner II/Codes Inspector Supervisor				
	Stormwater Engineer I				
	Traffic Engineer I				
	Tree Trimmer II				
114	Accountant	\$	49,980.00	\$	74,896.00
	Building Inspector II				
	Facility Maintenance Supervisor				
	Fleet General Supervisor				
	Forestry Inspector				
	General Supervisor I				
	HR Associate				
	Network Administrator I/Operations Coordinator				
	Payroll/Insurance Specialist				
	Recreation Center Supervisor				
	ROW Construction Inspector/Safety Coordinator				
	Stormwater Coordinator				
	Support Services Manager				

**JOB TITLES
BY PAY LEVEL**

117	Budget & Purchasing Coordinator	\$	57,858.00	\$	86,700.00
	Building Inspector III/Site Plan Examiner				
	Crime Analyst				
	Director - Animal Control				
	Fleet Manager				
	General Supervisor II				
	Recreation & Turf Manager				
	Sr. Accountant				
	Sr. Planner				
	Transportation Planner				
118	911 IT Administrator*	\$	60,752.00	\$	91,035.00
	Accounting Manager				
	Administrative Services Director				
	Assistant City Clerk				
	Engineer				
	Forester				
	GIS Administrator				
	Network Administrator II				
	Project Manager/EngineerII				
	Redevelopment Coordinator				
	Stormwater Engineer II - PE				

**JOB TITLES
BY PAY LEVEL**

120	Asst. to the City Manager/Constituent Relations Asst. to the City Manager/Downtown Development Project Mgr/Engineer II - PE Traffic Engineer II Traffic Signal Manager	\$	66,978.00	\$	100,367.00
122	Airport Manager Assistant HR Director/Risk Manager Assistant IT Director Assistant Police Chief Asst. Public Works Director/Gen. Supervisor II Deputy Fire Chief Director - Buildings, Facilities & Project Mgmt. Director - Forestry & Landscaping Director - Planning & Community Development Director - Public Works Director - Transportation & Traffic	\$	73,843.00	\$	110,655.00
124	City Engineer-PE Director - IT Director - Parks & Recreation	\$	81,412.00	\$	121,996.00

**JOB TITLES
BY PAY LEVEL**

125	Assttistant City Mgr. - Development & Recreation Assistant City Mgr. - Transportation & Env. Services HR Director/Risk Manager	\$	84,483.00	\$	128,096.00
127	Fire Chief Police Chief	\$	94,245.00	\$	141,226.00
129	Deputy City Manager Assistant City Manager/CFO/General Government	\$	103,905.00	\$	155,702.00
134	City Manager	\$	132,612.00	\$	198,720.00

**JOB TITLES
BY PAY LEVEL**

	<u>CODE</u>	<u>JOB TITLE</u>	<u>SALARY MINIMUM</u>	<u>SALARY MAXIMUM</u>
POLICE	300	POLICE OFFICER (NOT POST CERTIFIED)	\$ 40,083.00	\$ 68,107.00
	301	POLICE OFFICER	\$ 45,450.00	\$ 68,107.00
		POLICE OFFICER/BOMB TECH		
		POLICE OFFICER/CRIMINAL INTELLIGENCE		
		POLICE OFFICER/CST		
		POLICE OFFICER/K9 UNIT		
		POLICE OFFICER/MPO		
		POLICE OFFICER/SRO		
		POLICE OFFICER/SRT		
	302	POLICE CORPORAL	\$ 49,995.00	\$ 74,898.00
	303	POLICE DETECTIVE	\$ 54,995.00	\$ 82,409.00
		POLICE SERGEANT		
	304	POLICE LIEUTENANT	\$ 60,494.00	\$ 93,202.00
	305	POLICE CAPTAIN	\$ 66,544.00	\$ 100,181.00

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 on January 1st of 30 days. The number of hours allowed to be carried over varies according to the employee's work and accrual schedules. 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. The schedule below reflects the typical 8-hour employee and 24/48 hour fire employee accrual schedule:

<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 are paid for 14 holidays 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
Juneteenth	Christmas Eve
Independence Day	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 \$4,800 per fiscal year for reimbursement of expenses for continuing education with a regionally accredited institution. Employees who have not completed high school are eligible for a \$500 bonus for obtaining a GED. Employees are provided with job related training and certifications as needed such as Police POST certification, Firefighter certification, Building Inspector certification, SCBA certification for Firefighters, etc., and various other types of supervisory training and job-related courses and seminars.

Electronic Direct Deposit

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

Payroll Deduction YMCA Membership Fees

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

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

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

Cafeteria Plan (Premium Conversion Only)

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

Longevity Pay

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

Service Awards

City employees are provided with service awards for total years of service as of December 31st of each year. Service time includes all current and any prior periods of service combined.

Retiring employees who reach a qualifying number of years in the year they retire will receive the award payment and service award upon retirement. Awards are provided for the following years:

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

Christmas Bonus

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

Employees covered by benefit terms. At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	520
Inactive employees entitled to but not yet receiving benefits	417
Active employees	745
	<u>1,682</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, 2023, employer contributions were 8,175,511, 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, 2022, 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, 2022, 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, 2022, 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.

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 6/30/21	\$ 191,716,716	\$ 193,225,832	\$ (1,509,116)
Changes for the year:			
Service cost	\$ 3,709,573	\$ 0	\$ 3,709,573
Interest	12,939,030	0	12,939,030
Difference between expected and actual experience	4,328,440	0	4,328,440
Changes in assumptions	0	0	0
Contributions - employer	0	7,542,578	(7,542,578)
Net investment income	0	(7,392,006)	7,392,006
Benefit payments	(7,473,900)	(7,473,900)	0
Administrative expenses	0	(72,831)	72,831
Net changes	\$ 13,503,143	\$ (7,396,159)	\$ 20,899,302
Balance at 6/30/22	\$ 205,219,859	\$ 185,829,673	\$ 19,390,186

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	\$ 48,086,543	\$ (19,390,186)	\$ (4,414,179)

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

Pension expense. For the year ended June 30, 2023, Cleveland City recognized pension expense of \$6,395,454.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2023, 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	\$ 4,297,927	\$ 648,718
Net difference between projected and actual earnings on pension plan investments	531,206	0
Change in assumptions	8,067,462	0
Contributions subsequent to the measurement date of June 30, 2022	8,175,511	0
Total	\$ 21,072,106	\$ 648,718

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2022," 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:

2024	\$ 1,955,358
2025	1,880,874
2026	1,027,225
2027	6,663,014
2028	721,407
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, 2023, 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, 2022, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	81
Inactive employees entitled to but not yet receiving benefits	2
Active employees	6
	<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, 2022, 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, 2022, 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 10/01/21	\$ 35,357,966	\$ 33,864,879	\$ 1,493,087
Changes for the year:			
Service cost	\$ 66,999	\$ 0	\$ 66,999
Interest	2,381,278	0	2,381,278
Difference between expected and actual experience	448,248	0	448,248
Assumption Changes	0	0	0
Contributions - employer	0	2,069,633	(2,069,633)
Net Investment income	0	(5,614,837)	5,614,837
Benefit payments	(2,813,403)	(2,813,403)	0
Other charges	0	(22,428)	22,428
Net changes	\$ 83,122	\$ (6,381,035)	\$ 6,464,157
Balance at 10/01/22	\$ 35,441,088	\$ 27,483,844	\$ 7,957,244

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

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
CSA plan net pension liability	\$ 11,154,836	\$ 7,957,244	\$ 5,203,444

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

Pension expense. For the year ended June 30, 2023, Cleveland Utilities recognized pension expense of \$1,645,903.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2023, 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	\$ 463,255	\$ 172,945
Changes of assumption	469,336	0
Net difference between projected and actual earnings on pension plan investments	4,418,125	0
Contributions subsequent to the measurement date of October 1, 2022	1,520,410	0
Total	\$ 6,871,126	\$ 172,945

The amount shown above for "Contributions subsequent to the measurement date of October 1, 2022," 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:	
2024	\$ 1,351,310
2025	1,168,347
2026	976,759
2027	1,681,355
2028	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, 2023, 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, 2023 to the Teacher Legacy Pension Plan were \$1,838,416, which is 8.69 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, 2023, The Cleveland City Schools reported an asset of \$7,932,798, for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, Cleveland City Schools' proportion was 0.646833 percent. The proportion measured as of June 30, 2021, was 0.638086 percent.

Pension expense. For the year ended June 30, 2023, Cleveland City Schools recognized pension expense of \$44,134.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2023, 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	\$ 1,304,916	\$ 1,340,402
Change in assumptions	4,969,516	0
Net difference between projected and actual earnings on pension plan investments	135,647	0
Changes in proportion of Net Pension Liability (Asset)	18,161	115,772
Contributions subsequent to the measurement date of June 30, 2022	1,838,416	0
Total	<u>\$ 8,266,656</u>	<u>\$ 1,456,174</u>

Cleveland City Schools employer contributions of \$1,838,416, 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:	
2024	\$ 754,002
2025	1,450,419
2026	(1,419,280)
2027	4,186,925
2028	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, 2022, the 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 improvement.

The actuarial assumptions used in the June 30, 2022, 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.

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)	\$ 15,712,140	\$ (7,932,798)	\$ (27,627,461)

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, 2023, 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, 2023 to the Teacher Retirement Plan were \$296,988, which is 2.93 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, 2023, The Cleveland City Schools reported an asset of \$142,032, for its proportionate share of net pension asset. The net pension liability was measured as of June 30, 2022, 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, 2022, Cleveland City Schools' proportion was 0.468869 percent. The proportion measured as of June 30, 2021 was 0.464153 percent.

Pension expense. For the year ended June 30, 2022, Cleveland City Schools recognized pension expense of \$198,127.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2023, 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	\$ 7,766	\$ 86,294
Net difference between projected and actual earnings on pension plan investments	44,769	0
Change in assumptions	166,384	0
Changes in proportion of net pension liability (Asset)	1,874	28,439
Contributions subsequent to the measurement date of June 30, 2022	296,988	0
Total	<u>\$ 517,781</u>	<u>\$ 114,733</u>

Cleveland City Schools employer contributions of \$296,988, 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, 2024. 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:

2024	\$ 659
2025	1,115
2026	(6,242)
2027	71,736
2028	5,625
Thereafter	33,168

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, 2022, 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, 2022, 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.

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 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)	\$ 745,587	\$ (142,032)	\$ (790,268)

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, 2023, 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 \$506,670, for the year ended June 30, 2023. 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	\$ 6,073,864	\$ 2,248,359
Net difference between projected and actual earnings on pension plan investments	5,129,747	0
Change in assumptions	13,672,698	0
Changes in proportion of net pension liability	20,035	144,211
Contributions subsequent to the measurement date	11,831,325	0
Total	<u>\$ 36,727,669</u>	<u>\$ 2,392,570</u>

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:	
2024	\$ 4,061,329
2025	4,500,755
2026	578,462
2027	12,603,030
2028	727,032
Thereafter	33,168

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	\$ 7,932,798	\$ 0
Teachers Retirement Plan of TCRS	142,032	0
TCRS Pension Plan	0	19,390,186
CSA Pension Plan	0	7,957,244
	<u>\$ 8,074,830</u>	<u>\$ 27,347,430</u>

Pension expense related to all plans were as follows:

Teachers Legacy Pension Plan	\$ 44,134
Teachers Retirement Plan of TCRS	198,127
TCRS Pension Plan	6,395,454
CSA Pension Plan	1,645,903
	<u>\$ 8,283,618</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 3.65 percent. This rate reflects the Bond Buyer's 20 Bond Index.

Changes as of June 30, 2023 . The discount rate changed from 3.54% to 3.65%.

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at June 30, 2022	\$ 31,400,102
Changes for the year:	
Service cost	\$ 1,242,236
Interest	1,140,871
Changes in Benefit Terms	0
Differences between expected and actual experience	0
Changes in assumptions and other inputs	(603,305)
Benefit payments	(835,914)
Net changes	\$ 943,888
Balance at June 30, 2023	\$ 32,343,990

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%)
\$ 26,277,405	\$ 32,343,990	\$ 40,474,296

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 (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
\$ 38,414,355	\$ 32,343,990	\$ 27,478,117

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, 2023, the plan had opeb expense of \$963,761.

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, 2023, the plan reported deferred outflows of resources and deferred inflows of resources related to opeb from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 9,234,752
Change in assumptions	5,062,172	8,924,957
Total	<u>\$ 5,062,172</u>	<u>\$ 18,159,709</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:	
2024	\$ (1,419,346)
2025	(1,419,346)
2026	(1,419,346)
2027	(1,419,346)
2028	(1,406,668)
Thereafter	(6,013,485)

Payable to the opeb Plan. At June 30, 2023, there was no outstanding payable to the plan.

CLEVELAND UTILITIES - POSTEMPLOYMENT BENEFIT PLAN

PLAN DESCRIPTION

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

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

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:

	Medical	Dental
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, 2023, 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, 2023 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, 2022	\$ 15,267,270	\$ 3,321,383	\$ 11,945,887
Changes for the year:			
Normal	\$ 249,259	\$ 0	\$ 249,259
Interest	1,059,866	0	1,059,866
Difference between expected and actual experience	0	0	0
Contributions - employer	0	764,112	(764,112)
Net Investment income	0	232,497	(232,497)
Changes in assumptions	0	0	0
Benefit payments	(764,112)	(764,112)	0
Administrative expenses	0	0	0
Net changes	\$ 545,013	\$ 232,497	\$ 312,516
Balance at June 30, 2023	\$ 15,812,283	\$ 3,553,880	\$ 12,258,403

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%)
\$ 10,134,880	\$ 12,258,403	\$ 14,910,753

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%
\$ 14,447,790	\$ 12,258,403	\$ 10,455,525

Opeb expense. For the year ended June 30, 2023, Cleveland Utilities recognized opeb expense of \$691,280.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2023, 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	\$ 2,219,102
Net difference between projected and actual earnings on opeb plan investments	0	12,864
Change in assumptions	587,438	193,519
Total	\$ 587,438	\$ 2,425,485

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:

2024	\$ (335,031)
2025	(359,309)
2026	(361,832)
2027	(392,415)
2028	(237,444)
Thereafter	(152,016)

Payable to the opeb plan. At June 30, 2023, 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	28
Inactive employees entitled to but not yet receiving benefit payments	1
Active employees	416
	<u>445</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 \$287,330 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	8.37% for pre-65 in 2022, decreasing annually over a 7 year period to an ultimate rate of 4.50%. 8.99% for post-65 in 2022, 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, 2022, 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.

Changes in the Collective Total Opeb Liability

	Total Opeb Liability (a)
Balances at June 30, 2022	<u>\$ 12,324,372</u>
Changes for the year:	
Service cost	\$ 818,147
Interest	280,289
Changes of benefit terms	0
Differences between expected and actual experience	298,075
Changes in assumptions and other inputs	(1,222,509)
Benefit payments	<u>(334,112)</u>
Net changes	<u>\$ (160,110)</u>
Balances at June 30, 2023	<u><u>\$ 12,164,262</u></u>

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

Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 3,245,693
Employer's proportionate share of the collective total opeb liability	\$ 8,918,569
Employer's proportionate share of the collective total opeb liability	73.32%

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 -1.05% from the prior measurement date. The Cleveland City School System recognized \$287,330, 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 2.16% as of the beginning of the measurement period to 3.54% as of June 30, 2022. This change in assumption decreased the total opeb liability.

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

	1% Decrease 2.54%	Current Discount Rate 3.54%	1% Increase 4.54%
Proportionate share of collective opeb liability	\$ 9,631,031	\$ 8,918,569	\$ 8,242,280

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 (7.37%/7.99% decreasing to 3.50%)	Current (8.36%/8.99% decreasing to 4.50%)	1% Increase (9.36%/9.99% decreasing to 5.50%)
Proportionate share of collective total opeb liability	\$ 7,886,030	\$ 8,918,569	\$ 10,128,815

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

Opeb expense. For the fiscal year ended June 30, 2023, the Cleveland City School System recognized opeb expense of \$821,107.

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

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2023, 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	\$ 891,549	\$ 1,751,052
Changes in assumptions	904,025	1,307,345
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	474,795
Employer payments subsequent to the measurement date	287,330	0
Total	<u>\$ 2,082,904</u>	<u>\$ 3,533,192</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:	
2024	\$ (273,121)
2025	(273,121)
2026	(273,121)
2027	(273,121)
2028	(257,434)
Thereafter	(387,700)

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 June 30, 2022, 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	123
Inactive employees entitled to but not yet receiving benefit payments	42
Active employees	336
	<u>501</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, 2022, 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 3.54 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

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

Changes in the Collective Total Opeb Liability

	Total Opeb Liability (a)
Balances at June 30, 2021	<u>\$ 1,438,206</u>
Changes for the year:	
Service cost	\$ 32,499
Interest	31,065
Changes of benefit terms	0
Differences between expected and actual experience	(39,116)
Changes in assumptions	(231,012)
Benefit payments	<u>(65,378)</u>
Net changes	<u>\$ (271,942)</u>
Balances at June 30, 2022	<u><u>\$ 1,166,264</u></u>
Nonemployer contributing entities proportionate share of the collective total Opeb liability	\$ 1,166,264
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 \$11,883, 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 2.16% as of the beginning of the measurement period to 3.54% as of June 30, 2022. 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 \$11,883.

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	\$ 891,549	\$ 13,204,906
Net difference between projected and actual earnings on opeb plan investments	0	12,864
Change in assumptions	6,553,635	10,425,821
Changes in proportion of net opeb liability	0	474,795
Contributions subsequent to the measurement date	<u>287,330</u>	<u>0</u>
Total	<u><u>\$ 7,732,514</u></u>	<u><u>\$ 24,118,386</u></u>

Note 18 - 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:

2024	\$ (2,027,498)
2025	(2,051,776)
2026	(2,054,299)
2027	(2,084,882)
2028	(1,901,546)
Thereafter	(6,553,201)

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	\$ 32,343,990
Cleveland Utilities Plan	12,258,403
City Schools TGOP Plan	8,918,569
	<u>\$ 53,520,962</u>

Opeb expense related to all plans were as follows:

City Plan	\$ 963,761
Cleveland Utilities Plan	691,280
City Schools TGOP Plan	821,107
City Schools TNP Plan	11,883
	<u>\$ 2,488,031</u>

In addition the City Schools TGOP plan and TNP plan recognized revenue in the amount of \$287,330 and \$11,883 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.



CLEVELAND
TENNESSEE

EST. 1842

FY2025 Annual Budget

General Fund

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

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

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

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

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

General Fund Budget Summary

	FY2023	FY2024	FY2024	FY2025	FY2025	% OF
	ACTUAL	ORIGINAL	AMENDED	REQUESTED	PROPOSED	TOTAL
BUDGET	BUDGET	BUDGETED	BUDGET	BUDGET	BUDGET	
Revenues and Other						
Financial Resources						
Local Taxes	\$48,567,008	\$46,440,000	\$46,736,170	\$48,950,000	\$51,898,672	78.3%
Licenses and Permits	\$1,641,936	\$1,753,700	\$1,925,400	\$1,931,400	\$1,981,400	3.0%
Intergovernmental Revenues	\$7,549,534	\$6,097,010	\$6,221,027	\$7,376,000	\$7,498,800	11.3%
Charges for Services	\$1,249,273	\$1,116,500	\$1,593,000	\$1,526,200	\$1,526,200	2.3%
Fines and Forfeitures	\$330,508	\$406,500	\$291,000	\$366,600	\$366,600	0.6%
Interest (Investment) Income	\$1,305,461	\$350,000	\$1,250,000	\$1,250,000	\$1,250,000	1.9%
Miscellaneous Revenues	\$371,156	\$31,200	\$157,301	\$24,200	\$24,200	0.0%
Public Enterprise	\$1,684,141	\$1,500,500	\$1,531,800	\$1,763,000	\$1,763,000	2.7%
Transfer from Other Funds	\$3,035,441	\$3,096,150	\$2,715,312	\$2,715,312	\$0	0.0%
Total Revenues and Other						
Financial Resources	\$65,734,458	\$60,791,560	\$62,421,010	\$65,902,712	\$66,308,872	100.0%
Expenditures and Other						
Financing Uses						
Legislative and Judicial	\$337,282	\$423,305	\$423,280	\$457,850	\$462,150	0.7%
Administration	\$650,695	\$710,147	\$719,070	\$986,310	\$981,910	1.5%
Finance	\$1,354,567	\$1,530,214	\$1,532,086	\$1,711,175	\$2,286,375	3.4%
Information Technology	\$1,016,132	\$1,157,933	\$1,161,981	\$1,316,457	\$1,304,457	2.0%
Code Enforcement Division	\$264,061	\$292,934	\$293,143	\$0	\$0	0.0%
Development and Recreation Services	\$2,021,952	\$2,137,491	\$2,055,580	\$5,381,590	\$5,035,490	7.6%
Buildings and Facilities	\$0	\$0	\$395,354	\$0	\$0	0.0%
Police Department	\$11,797,855	\$13,335,340	\$13,593,364	\$13,973,928	\$13,869,503	20.9%
Fire Department	\$11,411,914	\$12,379,065	\$12,519,089	\$12,919,965	\$13,109,849	19.8%
Transportation & Environmental Services :						
Operations Division	\$2,253,527	\$2,907,845	\$2,854,820	\$3,166,459	\$3,171,961	4.8%
Street Lighting and Signals	\$1,672,142	\$2,047,700	\$2,047,700	\$2,052,700	\$2,052,700	3.1%
Fleet Management	\$680,403	\$721,419	\$727,188	\$762,219	\$754,719	1.1%
Cleveland Regional Jetport	\$1,774,087	\$1,651,578	\$1,675,652	\$1,770,163	\$1,630,830	2.5%
Animal Control	\$574,067	\$645,151	\$648,306	\$680,040	\$671,090	1.0%
Human Resources	\$497,028	\$532,796	\$530,974	\$547,787	\$545,137	0.8%
Forestry and Landscape Division	\$915,086	\$979,383	\$1,090,824	\$1,018,614	\$1,015,614	1.5%
Parks and Recreation :						
Administration and Maintenance	\$1,423,304	\$1,636,820	\$1,312,694	\$0	\$0	0.0%
College Hill Recreation Center	\$418,578	\$493,652	\$504,784	\$549,250	\$534,250	0.8%
Cleveland Community Center	\$404,891	\$432,060	\$458,407	\$506,597	\$489,597	0.7%
Tinsley Park	\$312,610	\$364,300	\$364,488	\$439,973	\$439,973	0.7%
Parks and Recreation Leases	\$0	\$0	\$0	\$0	\$0	0.0%
Grants and Other Agency Support	\$1,361,885	\$1,451,500	\$1,451,500	\$1,442,200	\$1,567,200	2.4%
Transfers to Other Funds	\$16,799,586	\$14,768,175	\$14,980,789	\$16,150,380	\$16,350,380	24.7%
Total Expenditures and						
Other Financing Uses	\$57,941,652	\$60,598,808	\$61,341,073	\$65,833,657	\$66,273,185	100.0%
Increase (Decrease) in Fund Balance	\$ 7,792,806	\$ 192,752	\$ 1,079,937	\$ 69,055	\$ 35,687	
Fund Balance at Beginning of FY	\$ 33,815,849	\$ 41,608,655	\$ 41,608,655	\$ 42,688,592	\$ 42,688,592	
Fund Balance at End of FY	\$ 41,608,655	\$ 41,801,407	\$ 42,688,592	\$ 42,757,647	\$ 42,724,279	

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 FY2025 are projected to increase from FY2024.

For FY2025, property taxes are projected to grow \$209,329.00 which is an estimated 0.7% increase. The property tax rate will stay the same at \$1.7130. The monthly sanitation fee will remain the same at \$14.25. In addition, the stormwater user fee for residents inside the city will generate approximately \$1.74 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 FY2025 for general operations.

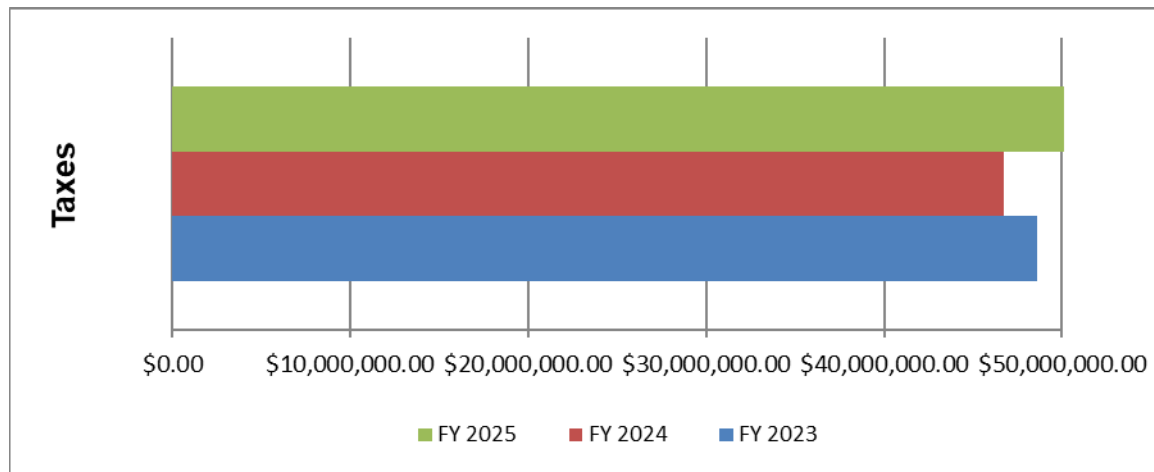
Local Taxes:

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 \$28,175,000 it represents approximately 42% of total General Fund revenues.

The Local Option Sales Tax is projected to increase in FY2025. This is the second largest revenue source in the General Fund at \$15,000,000 representing 22.6% of total General Fund revenues.

Local Taxes represent \$51,898,672 of the \$66,308,872 General Fund revenues, or 78.3%. Combined, the Property Tax and Local Option Sales Tax represent 65% of the total General Fund.

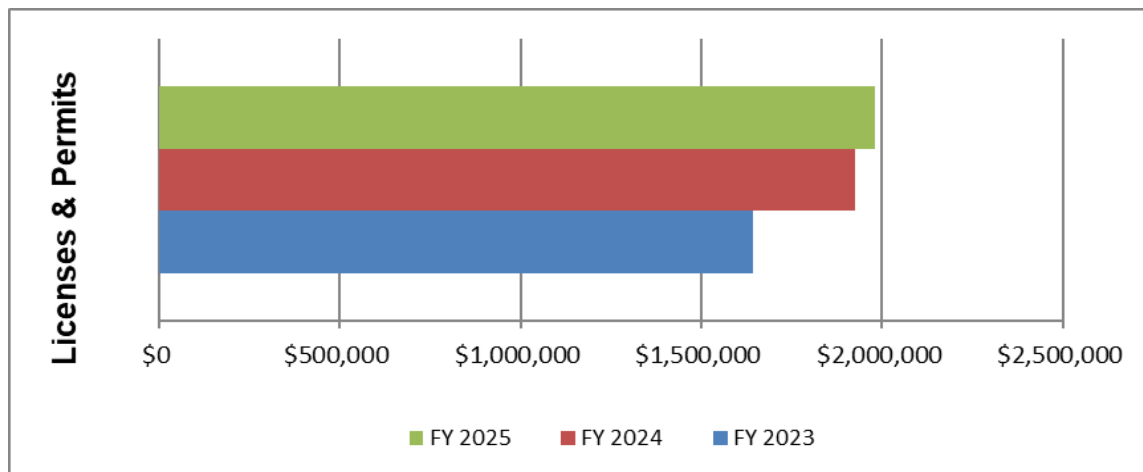
		FY 2023	FY 2024	% (+/-)	FY 2025	% (+/-)
Acct #	Taxes					
31110/11	Property Tax	\$27,915,660	\$27,965,671	0.2%	\$28,175,000	0.7%
31310	Interest & Penalty on Tax	209,873	200,000	-4.7%	240,000	20.0%
31510/11	In Lieu of Tax	992,188	915,499	-7.7%	3,898,672	325.9%
31610	Local Sales Tax	14,811,361	13,500,000	-8.9%	15,000,000	11.1%
31710	Wholesale Beer Tax	1,504,982	1,585,000	5.3%	1,585,000	0.0%
31820	Gross Receipts Tax	1,949,840	1,650,000	-15.4%	1,950,000	18.2%
31910/11	Franchise Tax	1,183,104	920,000	-22.2%	1,050,000	14.1%
	Total Taxes	\$48,567,008	\$46,736,170	-3.8%	\$51,898,672	11.0%



Licenses and Permits:

Licenses and Permits are projected to increase by 2.9% in FY2025. At \$1,981,400 Licenses and Permits represent 2.9% of total General Fund revenues.

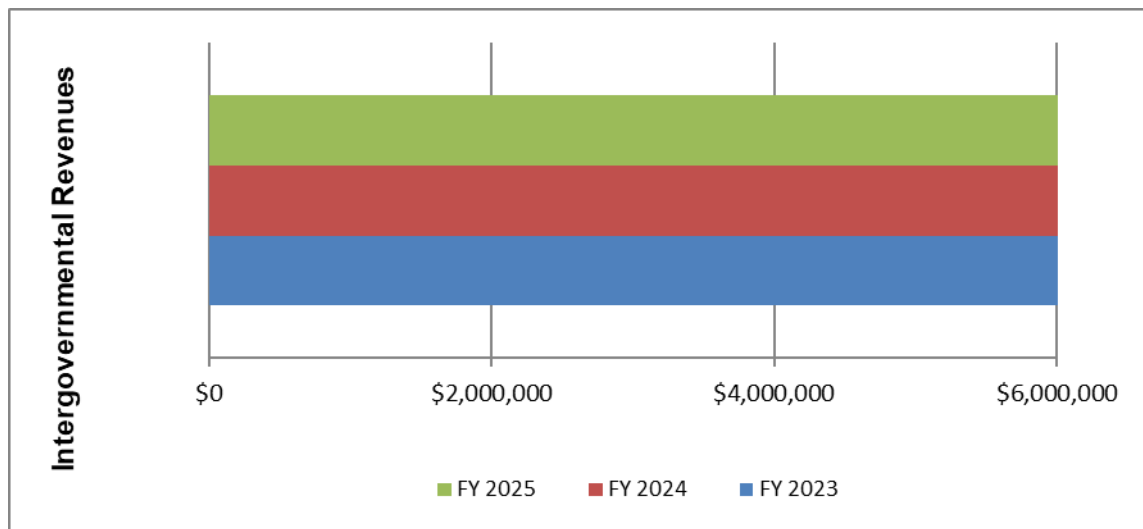
		FY 2023	FY 2024	% (+/-)	FY 2025	% (+/-)
	Licenses & Permits					
32210	Beer Licenses	\$4,300	\$4,000	-7.0%	\$4,300	7.5%
32211	Beer Renew al Fee	15,097	15,000	-0.6%	15,200	1.3%
32221	Liquor License Renew al	38,475	27,000	-29.8%	38,500	42.6%
32222	Wine Inspection Fee	645,042	750,000	16.3%	750,000	0.0%
32610	Building Permits	599,797	775,000	29.2%	750,000	-3.2%
32620	Electrical Permits	45,743	50,000	9.3%	90,000	80.0%
32622	Electrical Licenses	12,699	13,000	2.4%	18,000	38.5%
32625	Mechanical Permits	33,659	50,000	48.5%	33,700	-32.6%
32626	Mechanical Licenses	5,325	6,000	12.7%	6,000	0.0%
32630	Plumbing Permits	56,552	75,000	32.6%	75,000	0.0%
32632	Plumbing Licenses	7,100	7,500	5.6%	7,500	0.0%
32640	Natural Gas Permits	3,785	7,500	98.2%	7,500	0.0%
32650	Street Cut Permits	114,613	85,000	-25.8%	115,000	35.3%
32653	Telecommunication Fee	2,000	2,700	35.0%	0	-100.0%
32660	Rezoning Fee	8,100	10,500	29.6%	0	-100.0%
32661	PUD Rezoning Fee	4,900	9,000	83.7%	7,500	-16.7%
32662	Zoning Appeal Fee	3,300	2,000	-39.4%	3,000	50.0%
32663	Zoning Letter Fee	1,475	1,200	-18.6%	1,500	25.0%
32665	Certificate of Appropriateness	400	1,000	150.0%	1,000	0.0%
32667	PUD Amendment Fee	1,795	0	-100.0%	0	N/A
32690	Recr. Permits/Maint. Fee	8,188	6,000	-26.7%	9,000	50.0%
32691	Plat Review Fee	6,690	8,000	19.6%	6,700	-16.3%
32692	Plans Review Fee	3,990	4,000	0.3%	25,000	525.0%
32693	Certificate of Occupancy	15,430	15,000	-2.8%	15,500	3.3%
32699	Miscellaneous Fees	2,482	0	-100.0%	0	N/A
32991	Wrecker Permit Fees	1,000	1,000	0.0%	1,000	0.0%
32992	Taxicab Driver Fees	0	0	N/A	500	N/A
	Total	\$1,641,936	\$1,925,400	17.3%	\$1,981,400	2.9%



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 \$7,498,800 this revenue source is 11.3% of the total General Fund.

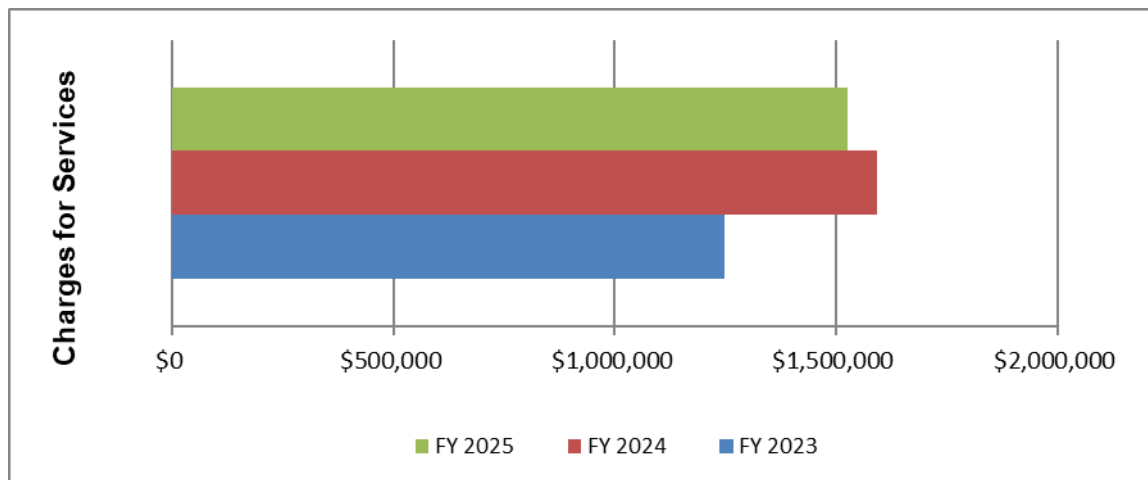
		FY 2023	FY 2024	% (+/-)	FY 2025	% (+/-)
	Intergovernmental					
33200	Federal Grant-Prot. Vests	\$34,410	\$0	-100.0%	\$0	N/A
33204	Training Grant	0	\$9,000	N/A	\$0	-100.0%
33410	Police Training Supp.	75,200	68,000	-9.6%	87,200	28.2%
33411	Fire Training Supplement	82,400	81,600	-1.0%	85,600	4.9%
33412	State-Highway Safety Grant	55,347	60,000	8.4%	0	-100.0%
33413	State-Child Safety Grant	2,676	2,509	-6.2%	0	-100.0%
33510	State Sales Tax	5,688,719	4,600,000	-19.1%	5,900,000	28.3%
33520	State Income Tax	79,947	0	-100.0%	0	N/A
33530	State Beer Tax	21,346	21,000	-1.6%	21,500	2.4%
33540	State Mixed Drink Tax	206,862	185,000	-10.6%	207,000	11.9%
33552	State Gas Inspection Tax	86,757	91,500	5.5%	91,500	0.0%
33553	State Sports Tax	84,429	50,000	-40.8%	86,000	72.0%
33559	State Hwy Maintenance	194,907	194,910	0.0%	195,000	0.0%
33591	TVA-In Lieu of Taxes	570,136	485,000	-14.9%	500,000	3.1%
33593	State Excise Tax	366,400	372,508	1.7%	325,000	-12.8%
	Total	\$7,549,534	\$6,221,027	-17.6%	\$7,498,800	20.5%



Charges for Services:

Charges for Services are projected to decrease by 4.2% to \$1,526,200. This revenue source represents 2.3% of total General Fund revenues.

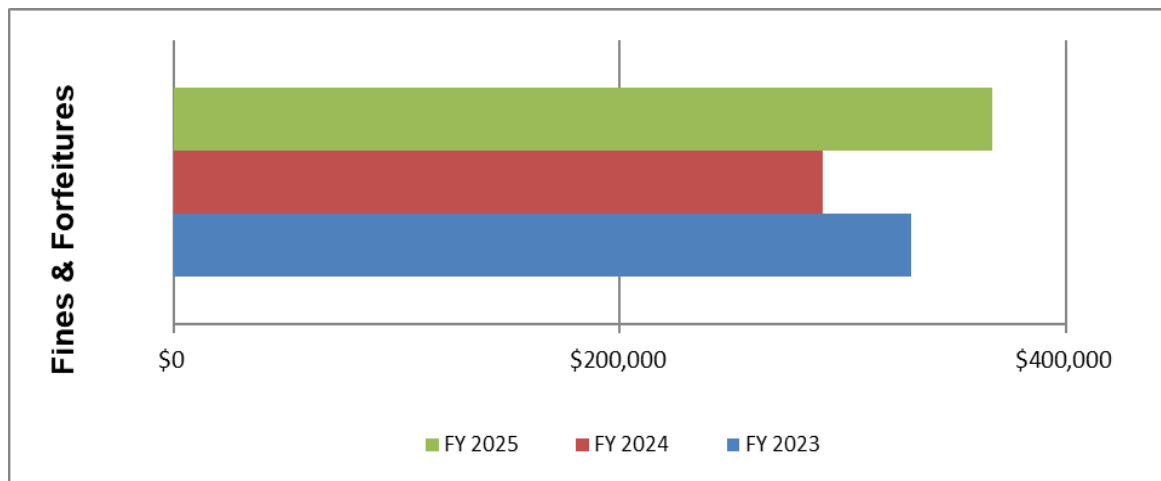
		FY 2023	FY 2024	% (+/-)	FY 2025	% (+/-)
	Charges for services					
34211	CHA Police Protection	\$50,000	\$50,000	0.0%	\$50,000	0.0%
34221	Fire Inspection Fees	2,000	2,000	0.0%	2,700	35.0%
34241	Police Accident Reports	5	0	-100.0%	0	#DIV/0!
34260	Police Dept-Cont Svcs	147,346	130,000	-11.8%	100,000	-23.1%
34262	CBC ECD 911-Contracted Svcs	151,054	160,000	5.9%	160,000	0.0%
34316	Jetport Maintenance	15,000	20,000	33.3%	0	-100.0%
34330	Fleet Chgs for Svs-City	77,322	75,000	-3.0%	75,000	0.0%
34331	Fleet Chgs for Svs-O/S Agencies	5,733	75,000	1208.1%	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%
34510	Animal Control-Sale/BD Fees	30,875	25,000	-19.0%	40,000	60.0%
34721-43	Tinsley Park	16,822	13,000	-22.7%	15,000	15.4%
34744	Cleveland Comm Center	1,566	0	-100.0%	1,000	N/A
34745-91	College Hill Recreation Center	3,262	10,500	221.9%	6,500	-38.1%
34747	Rec Program Fee	149,518	138,000	-7.7%	185,000	34.1%
34799	Parks & Rec-Misc	0	3,499	N/A	0	N/A
34912	SRO-City Schools	457,669	750,000	63.9%	675,000	-10.0%
	Total	\$1,249,173	\$1,592,999	27.5%	\$1,526,200	-4.2%



Fines and Forfeitures:

Fines and Forfeitures are projected to increase. The largest revenue source is traffic tickets from Municipal Court, followed by fines from General Sessions Court and drug fines. At \$366,600, this revenue source is 0.55% of total General Fund revenues.

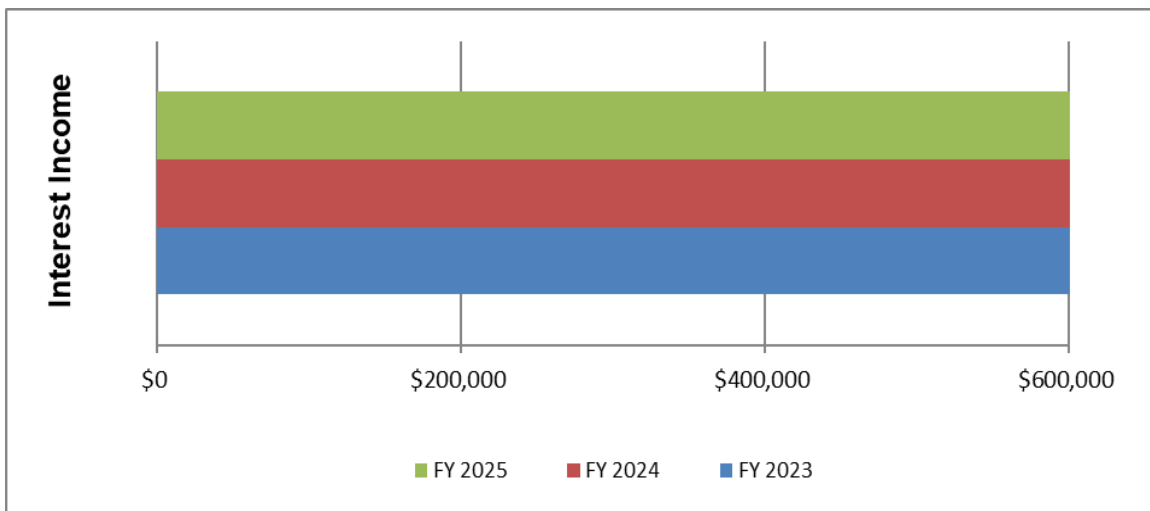
		FY 2023	FY 2024	% (+/-)	FY 2025	% (+/-)
	Fines & Forfeitures					
35110	Traffic Tickets	\$47,802	\$40,000	-16.3%	\$75,000	87.5%
35111	Parking Tickets	1,875	2,000	6.7%	2,500	25.0%
35112	Animal Shelter	2,064	2,500	21.1%	2,100	-16.0%
35113	Code Enforcement Fines	1,550	1,000	-35.5%	2,000	100.0%
35115	Fines & Costs Partial Payments	394	0	-100.0%	0	N/A
35116	Court Clerk Fees	109,125	97,000	-11.1%	105,000	8.2%
35140	Bradley Co.-Drug Fines	16,972	15,000	-11.6%	18,000	20.0%
35160	Sessions Court	59,570	50,000	-16.1%	60,000	20.0%
35161	Circuit Court	5,084	10,000	96.7%	7,500	-25.0%
35162	Officers-Sessions	63,674	50,000	-21.5%	70,000	40.0%
35163	Officers-Circuit	10,649	10,000	-6.1%	11,000	10.0%
35164	State Refunds	2,300	3,500	52.2%	3,500	0.0%
35166	Sex Offender Registry	9,450	10,000	5.8%	10,000	0.0%
		\$330,509	\$291,000	-12.0%	\$366,600	26.0%



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.

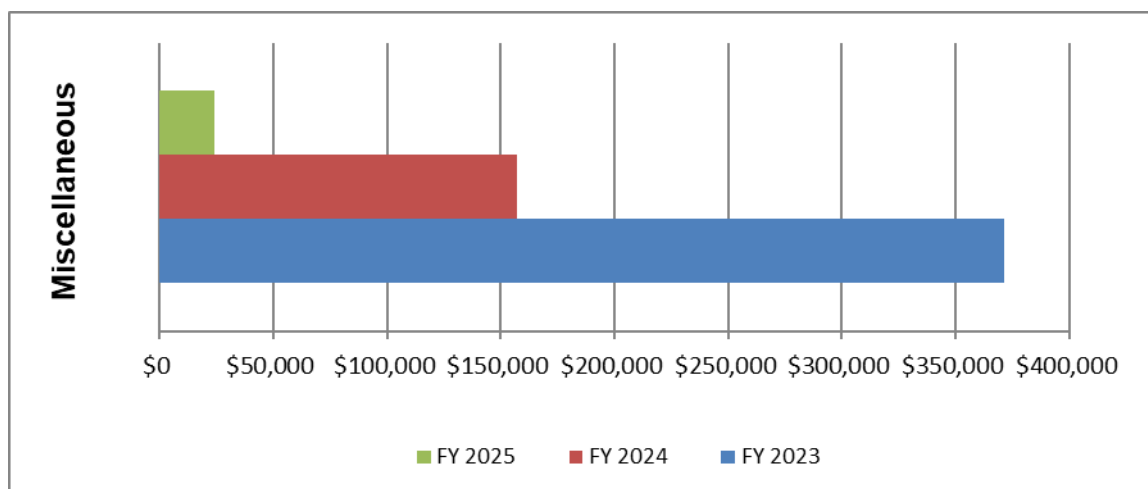
		FY 2023	FY 2024	% (+/-)	FY 2025	% (+/-)
	Interest Income					
36110-11	Interest Income	\$1,305,461	\$1,250,000	-4.2%	\$1,250,000	0.0%
		\$1,305,461	\$1,250,000	-4.2%	\$1,250,000	0.0%



Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease \$24,200. 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.

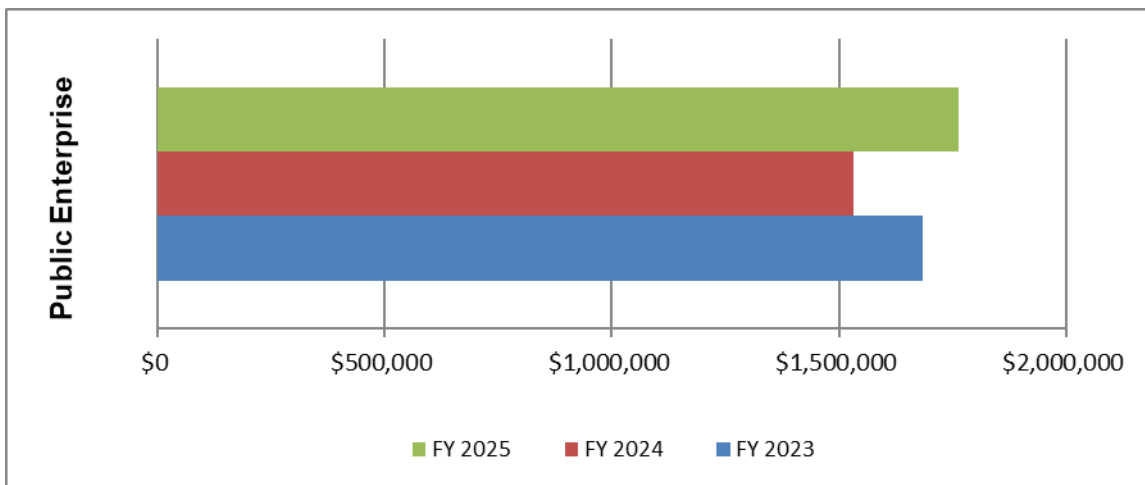
		FY 2023	FY 2024	% (+/-)	FY 2025	% (+/-)
	Miscellaneous					
36205	Waterville Lease	100	0	-100.0%	0	N/A
36313	Sale of Vehicles	3,928	1,601	-59.2%	0	-100.0%
36330	Equipment	6,101	0	-100.0%	0	N/A
36514	Sale of Scrap Metal	7,691	6,304	-18.0%	0	-100.0%
36704	Donation-Memorial Trees	8,440	7,085	-16.1%	0	-100.0%
36710	Sign/Decal Reimbursement	2,193	2,200	0.3%	2,200	0.0%
36712	Donations-Fire Dept	40,668	729	-98.2%	0	-100.0%
36716	Police-Misc Donations	50	1,000	1900.0%	0	-100.0%
36718	Donation-Parks and Recreation	1,000	0	-100.0%	0	N/A
36720	TML Safety Grant-Matching	4,000	4,000	0.0%	4,000	0.0%
36721	TML Package Bonus	5,000	5,000	0.0%	5,000	0.0%
36722	TML Driver Safety Grant	5,000	0	-100.0%	5,000	N/A
36723	TML Property Conservation Grant	5,000	4,000	-20.0%	0	-100.0%
36725	Greenway Benches/Pavilion Rental	7,900	5,000	-36.7%	8,000	60.0%
36726	Donations: Greenway Benches	975	3,525	261.5%	0	-100.0%
36728	Misc. Insurance Revenue	0	43,720	N/A	0	-100.0%
36731	Animal Control Donations	305	0	-100.0%	0	N/A
36732	Animal Control Sponser Adoptions	4,030	2,100	-47.9%	0	-100.0%
36980	TML Reimb.-Police Vehicle	250	23,635	9354.0%	0	-100.0%
36982	Fire Misc/Reports	30	0	-100.0%	0	N/A
36983	TML-Reimb. for Property Damage	98,330	30,260	-69.2%	0	-100.0%
36984	TML-Work Comp Salary Reimb	16,968	0	-100.0%	0	N/A
36985	Employee Jury Duty Reimb.	88	0	-100.0%	0	N/A
36990	Miscellaneous Revenue	119,825	1,107	-99.1%	0	-100.0%
36993	Sundry - C&M	13,200	10,000	-24.2%	0	-100.0%
36997	Sundry Income	20,184	6,035	-70.1%	0	-100.0%
	Total	\$371,254	\$157,301	-57.6%	\$24,200	-84.6%



Public Enterprise:

Public Enterprise Revenues are generated by the Cleveland Regional Jetport. These revenues are estimated to increase 15.1% in FY2025.

		FY 2023	FY 2024	% (+/-)	FY 2025	% (+/-)
	Public Enterprise					
37511	Jetport - Jet Fuel	1,266,296	1,100,000	-13.1%	\$1,300,000	18.2%
37514	Jetport - Ground/Land Lease	156,710	148,000	-5.6%	157,000	6.1%
37516	Jetport - T-Hangar Rent	138,227	136,500	-1.2%	168,500	23.4%
37517	Jetport - Terminal Bldg Rental	6,452	7,000	8.5%	6,500	-7.1%
37518	Jetport - Tie Downs	8,080	12,000	48.5%	11,000	-8.3%
37519	Jetport - Community Hangar	27,500	30,000	9.1%	27,500	-8.3%
37522	Jetport - Video Advertisement	0	5,000	N/A	0	-100.0%
37524	Jetport - Special Events	0	3,000	N/A	0	-100.0%
37525	Jetport - Incidentals	17,254	9,300	-46.1%	15,000	61.3%
37526	Fuel Flow age Fee	32,987	35,000	6.1%	35,000	0.0%
37528	Jetport - Community Hangar - N14	30,634	46,000	50.2%	42,500	-7.6%
		\$1,684,141	\$1,531,800	-9.0%	\$1,763,000	15.1%



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110	General Fund						
3A	Taxes						
110	31110	PT-Curr	-27,700,000.00	-27,628,000.00	.00	-27,750,000.00	-27,750,000.00
110	31120	PT-UT-Curr	-425,000.00	-337,671.00	.00	-425,000.00	-425,000.00
110	31310	P&I	-235,000.00	-200,000.00	.00	-240,000.00	-240,000.00
110	31510	In Lieu TX	-1,100,000.00	-915,499.00	.00	-950,000.00	-3,898,672.00
110	31610	Local ST	-13,000,000.00	-13,500,000.00	.00	-15,000,000.00	-15,000,000.00
110	31710	Beer TX	-1,565,000.00	-1,585,000.00	.00	-1,585,000.00	-1,585,000.00
110	31820	Ste-BT	-1,625,000.00	-1,650,000.00	.00	-1,950,000.00	-1,950,000.00
110	31910	Fra TX-Gas	-630,000.00	-420,000.00	.00	-550,000.00	-550,000.00
110	31911	Fra TX-Cab	-500,000.00	-500,000.00	.00	-500,000.00	-500,000.00
TOTAL Taxes		-46,780,000.00	-46,736,170.00	.00	-48,950,000.00	-51,898,672.00	-51,898,672.00
3B	Licenses & permits						
110	32210	Beer Lic	-4,000.00	-4,000.00	.00	-4,300.00	-4,300.00
110	32211	Beer Fees	-15,500.00	-15,000.00	.00	-15,200.00	-15,200.00
110	32221	Liquor Fee	-25,000.00	-27,000.00	.00	-38,500.00	-38,500.00
110	32222	Alcoh Fees	-775,000.00	-750,000.00	.00	-750,000.00	-750,000.00
110	32610	Bldg Perm	-425,000.00	-775,000.00	.00	-700,000.00	-750,000.00
110	32620	Elec Perm	-75,000.00	-50,000.00	.00	-90,000.00	-90,000.00
110	32622	Elec Lic	-19,000.00	-13,000.00	.00	-18,000.00	-18,000.00
110	32625	Mech Perm	-30,000.00	-50,000.00	.00	-33,700.00	-33,700.00
110	32626	Mech Lic	-9,600.00	-6,000.00	.00	-6,000.00	-6,000.00
110	32630	Plum Perm	-60,000.00	-75,000.00	.00	-75,000.00	-75,000.00
110	32632	Plum Lic	-10,000.00	-7,500.00	.00	-7,500.00	-7,500.00
110	32640	Fuel Perm	-6,500.00	-7,500.00	.00	-7,500.00	-7,500.00
110	32650	St Cut Per	-75,000.00	-85,000.00	.00	-115,000.00	-115,000.00
110	32653	TelecomFee	.00	-2,700.00	.00	.00	.00
110	32660	Rezo Fees	.00	-10,500.00	.00	.00	.00
110	32661	PUD Fees	-5,000.00	-9,000.00	.00	-7,500.00	-7,500.00
110	32662	Zon Ap Fee	-3,000.00	-2,000.00	.00	-3,000.00	-3,000.00
110	32663	Zon Lt Fe	-1,200.00	-1,200.00	.00	-1,500.00	-1,500.00
110	32664	M Encl Fee	-500.00	.00	.00	.00	.00
110	32665	COA	-1,000.00	-1,000.00	.00	-1,000.00	-1,000.00
110	32690	P&R Fee	-9,000.00	-6,000.00	.00	-9,000.00	-9,000.00
110	32691	Plat Fees	-4,500.00	-8,000.00	.00	-6,700.00	-6,700.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110 32692 Plans Fees	-40,000.00	-4,000.00	.00	-25,000.00	-25,000.00	-25,000.00
110 32693 COO	-14,000.00	-15,000.00	.00	-15,500.00	-15,500.00	-15,500.00
110 32991 Wrk Fees	-1,500.00	-1,000.00	.00	-1,000.00	-1,000.00	-1,000.00
110 32992 Taxi Fees	-500.00	.00	.00	-500.00	-500.00	-500.00
TOTAL Licenses & permits	-1,609,800.00	-1,925,400.00	.00	-1,931,400.00	-1,981,400.00	-1,981,400.00
3C Intergovernmental						
110 33204 Trng Grant	.00	-9,000.00	.00	.00	.00	.00
110 33410 CPD Supp	-75,200.00	-68,000.00	.00	-70,000.00	-87,200.00	-87,200.00
110 33411 CPD Supp	-82,400.00	-81,600.00	.00	.00	-85,600.00	-85,600.00
110 33412 St Hwy Grt	-50,000.00	-60,000.00	.00	.00	.00	.00
110 33413 St Chld	.00	-2,509.48	.00	.00	.00	.00
110 33510 St SalesTx	-4,350,000.00	-4,600,000.00	.00	-5,880,000.00	-5,900,000.00	-5,900,000.00
110 33530 St Beer	-20,000.00	-21,000.00	.00	-21,500.00	-21,500.00	-21,500.00
110 33540 St Mix Drk	-170,000.00	-185,000.00	.00	-207,000.00	-207,000.00	-207,000.00
110 33552 St GasInsp	-91,500.00	-91,500.00	.00	-91,500.00	-91,500.00	-91,500.00
110 33553 St Sports	-25,000.00	-50,000.00	.00	-86,000.00	-86,000.00	-86,000.00
110 33559 St Hwy Mte	-175,000.00	-194,910.00	.00	-195,000.00	-195,000.00	-195,000.00
110 33591 TVA	-480,000.00	-485,000.00	.00	-500,000.00	-500,000.00	-500,000.00
110 33593 Excise	-275,000.00	-372,508.00	.00	-325,000.00	-325,000.00	-325,000.00
TOTAL Intergovernmental	-5,794,100.00	-6,221,027.48	.00	-7,376,000.00	-7,498,800.00	-7,498,800.00
3D Charges for services						
110 34211 CHA-CPD	-50,000.00	-50,000.00	.00	-50,000.00	-50,000.00	-50,000.00
110 34221 CPD Insp	-2,000.00	-2,000.00	.00	-2,700.00	-2,700.00	-2,700.00
110 34241 CPD Accrpt	-8,500.00	.00	.00	.00	.00	.00
110 34260 CPD Consvs	-130,000.00	-130,000.00	.00	-100,000.00	-100,000.00	-100,000.00
110 34262 911 Consvs	-156,000.00	-160,000.00	.00	-160,000.00	-160,000.00	-160,000.00
110 34316 St JetMte	-15,000.00	-20,000.00	.00	.00	.00	.00
110 34330 Fleet-City	-75,000.00	-75,000.00	.00	-75,000.00	-75,000.00	-75,000.00
110 34331 Fleet-o/S	-75,000.00	-75,000.00	.00	-75,000.00	-75,000.00	-75,000.00
110 34351 PW Svs-Stm	-105,000.00	-105,000.00	.00	-75,000.00	-75,000.00	-75,000.00
110 34352 GIS SvsStm	-30,000.00	-30,000.00	.00	-105,000.00	-105,000.00	-105,000.00
110 34353 GIS Svs911	-6,000.00	-6,000.00	.00	-30,000.00	-30,000.00	-30,000.00
110 34510 Ansh-Sales	-40,000.00	-25,000.00	.00	-6,000.00	-6,000.00	-6,000.00
110 34721 Tins Gate	-8,000.00	-8,000.00	.00	-40,000.00	-40,000.00	-40,000.00
110 34732 Tins Rent	-2,500.00	-2,500.00	.00	-5,000.00	-5,000.00	-5,000.00
110 34742 TinsPk Con	-8,000.00	-5,000.00	.00	-10,000.00	-10,000.00	-10,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110 34743 TinsPk Ren	-500.00	.00	.00	.00	.00	.00
110 34744 CCC	.00	.00	.00	-1,000.00	-1,000.00	-1,000.00
110 34745 CH Conc	-7,500.00	-5,000.00	.00	-500.00	-500.00	-500.00
110 34746 Mosby Gate	.00	-5,500.00	.00	-6,000.00	-6,000.00	-6,000.00
110 34747 RecProgFee	-114,692.00	-101,000.00	.00	-150,000.00	-150,000.00	-150,000.00
110 34791 CH Prog	-5,200.00	-9,000.00	.00	-8,000.00	-8,000.00	-8,000.00
110 34792 CCC Prog	-22,278.00	-28,000.00	.00	-27,000.00	-27,000.00	-27,000.00
110 34799 P&R Misc	.00	-3,499.50	.00	.00	.00	.00
110 34912 SRO-School	-350,000.00	-750,000.00	.00	-675,000.00	-675,000.00	-675,000.00
TOTAL Charges for services	-1,211,170.00	-1,592,999.50	.00	-1,526,200.00	-1,526,200.00	-1,526,200.00
3E Fines&Forfeitures						
110 35110 Fines-Traf	-150,000.00	-40,000.00	.00	-75,000.00	-75,000.00	-75,000.00
110 35111 Fines-Prk	-10,000.00	-2,000.00	.00	-2,500.00	-2,500.00	-2,500.00
110 35112 Fines-Anim	-1,500.00	-2,500.00	.00	-2,100.00	-2,100.00	-2,100.00
110 35113 Fines-Code	-2,500.00	-1,000.00	.00	-2,000.00	-2,000.00	-2,000.00
110 35116 Crt Clk Fe	-60,000.00	-97,000.00	.00	-105,000.00	-105,000.00	-105,000.00
110 35140 FinesBCDru	-25,000.00	-15,000.00	.00	-18,000.00	-18,000.00	-18,000.00
110 35160 FinesSess	-55,000.00	-50,000.00	.00	-60,000.00	-60,000.00	-60,000.00
110 35161 FinesCirc	-15,000.00	-10,000.00	.00	-7,500.00	-7,500.00	-7,500.00
110 35162 FinesSoff	-84,000.00	-50,000.00	.00	-70,000.00	-70,000.00	-70,000.00
110 35163 FinesCiroff	-7,500.00	-10,000.00	.00	-11,000.00	-11,000.00	-11,000.00
110 35164 St Refunds	-6,000.00	-3,500.00	.00	-3,500.00	-3,500.00	-3,500.00
110 35166 SexOffend	-10,000.00	-10,000.00	.00	-10,000.00	-10,000.00	-10,000.00
TOTAL Fines&Forfeitures	-426,500.00	-291,000.00	.00	-366,600.00	-366,600.00	-366,600.00
3F Interest						
110 36110 Int-Gen	-745,385.00	-1,250,000.00	.00	-1,250,000.00	-1,250,000.00	-1,250,000.00
TOTAL Interest	-745,385.00	-1,250,000.00	.00	-1,250,000.00	-1,250,000.00	-1,250,000.00
3G Miscellaneous						
110 36313 Vehicles	-2,928.00	-1,601.00	.00	.00	.00	.00
110 36330 Equipment	-3,300.00	.00	.00	.00	.00	.00
110 36514 ScrapMetal	-7,690.80	-6,303.80	.00	.00	.00	.00
110 36704 Mem Tree	-7,640.00	-7,085.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110 36706 Old Timers	-3,000.00	.00	.00	.00	.00	.00
110 36710 Sign Reimb	-2,500.00	-2,200.00	.00	-2,200.00	-2,200.00	-2,200.00
110 36712 Dona-CFD	-40,668.00	-729.00	.00	.00	.00	.00
110 36716 Dona-CPD	.00	-1,000.00	.00	.00	.00	.00
110 36720 Safety Grt	-4,000.00	-4,000.00	.00	-4,000.00	-4,000.00	-4,000.00
110 36721 Pkg Bonus	-5,000.00	-5,000.00	.00	-5,000.00	-5,000.00	-5,000.00
110 36722 Driver Grt	-5,000.00	.00	.00	-5,000.00	-5,000.00	-5,000.00
110 36723 Prop Grt	-5,000.00	-4,000.00	.00	.00	.00	.00
110 36725 Grnway Ret	-5,000.00	-5,000.00	.00	-8,000.00	-8,000.00	-8,000.00
110 36726 Dona-Bench	-4,700.00	-3,525.00	.00	.00	.00	.00
110 36728 Misc Ins	.00	-43,720.00	.00	.00	.00	.00
110 36732 Dona-Adopt	-3,265.00	-2,100.00	.00	.00	.00	.00
110 36980 ReimCPDVhs	-250.00	-23,634.53	.00	.00	.00	.00
110 36983 ReimProp	-123,913.00	-30,260.08	.00	.00	.00	.00
110 36990 Misc Rev	-10,000.00	-1,107.93	.00	.00	.00	.00
110 36993 Sun-C&M	-16,000.00	-10,000.00	.00	.00	.00	.00
110 36997 SundIncome	.00	-6,035.00	.00	.00	.00	.00
TOTAL Miscellaneous	-249,854.80	-157,301.34	.00	-24,200.00	-24,200.00	-24,200.00
3H Public Enterprise						
110 37511 JetFuel	-1,313,000.00	-1,100,000.00	.00	-1,300,000.00	-1,300,000.00	-1,300,000.00
110 37514 Land Lease	-148,000.00	-148,000.00	.00	-157,000.00	-157,000.00	-157,000.00
110 37516 T/Hangar	-136,500.00	-136,500.00	.00	-168,500.00	-168,500.00	-168,500.00
110 37517 Bldg Rent	-7,000.00	-7,000.00	.00	-6,500.00	-6,500.00	-6,500.00
110 37518 Tie Downs	-7,500.00	-12,000.00	.00	-11,000.00	-11,000.00	-11,000.00
110 37519 Comm Hgrs	-30,000.00	-30,000.00	.00	-27,500.00	-27,500.00	-27,500.00
110 37522 Video	-5,000.00	-5,000.00	.00	.00	.00	.00
110 37524 Spec Event	-3,000.00	-3,000.00	.00	.00	.00	.00
110 37525 AH-Incld	-15,000.00	-9,300.00	.00	-15,000.00	-15,000.00	-15,000.00
110 37526 Fuel Fee	-35,000.00	-35,000.00	.00	-35,000.00	-35,000.00	-35,000.00
110 37528 Comm-N14	-30,000.00	-46,000.00	.00	-42,500.00	-42,500.00	-42,500.00
TOTAL Public Enterprise	-1,730,000.00	-1,531,800.00	.00	-1,763,000.00	-1,763,000.00	-1,763,000.00
5D Other Sources (Uses)						
110 36931 NP-Radios	.00	-2,007.73	.00	.00	.00	.00
110 37198 TRNCUWtr	-256,036.00	-261,157.00	.00	-261,157.00	.00	.00
110 37298 TRNCUWstwt	-240,031.00	-244,852.00	.00	-244,852.00	.00	.00
110 37398 TRNCUElect	-2,466,230.00	-2,209,302.82	.00	-2,209,303.00	.00	.00
TOTAL Other Sources (Uses)	-2,962,317.00	-2,717,319.55	.00	-2,715,312.00	.00	.00
TOTAL General Fund	-61,509,126.80	-62,423,017.87	.00	-65,902,712.00	-66,308,872.00	-66,308,872.00
TOTAL General Fund	-61,509,126.80	-62,423,017.87	.00	-65,902,712.00	-66,308,872.00	-66,308,872.00
TOTAL REVENUE	-61,509,126.80	-62,423,017.87	.00	-65,902,712.00	-66,308,872.00	-66,308,872.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00

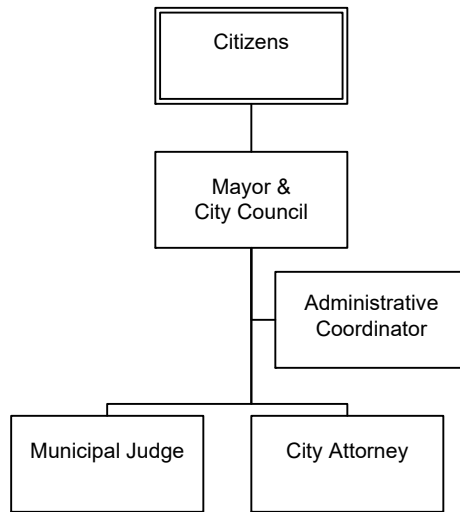
NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023		2024		2025		2025		2025	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED			
GRAND TOTAL	-61,509,126.80	-62,423,017.87	.00	-65,902,712.00	-66,308,872.00	-66,308,872.00	-66,308,872.00			
** END OF REPORT - Generated by Kristi Powers **										

Legislative and Judicial Department



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110110	Legislative and Judicial						
5A	Personnel						
110110	Salaries	154,500.00	156,000.00	162,000.00	162,000.00	171,900.00	171,900.00
110110	Svc Award	.00	550.00	550.00	550.00	550.00	550.00
110110	Longevity	1,050.00	1,125.00	1,200.00	1,200.00	1,200.00	1,200.00
110110	Christmas	488.00	500.00	500.00	500.00	500.00	500.00
110110	Dental	6,800.00	6,000.00	6,500.00	6,500.00	6,700.00	6,700.00
110110	SS	12,000.00	12,000.00	12,600.00	12,600.00	13,400.00	13,400.00
110110	Health	92,800.00	86,000.00	90,300.00	90,300.00	94,900.00	94,900.00
110110	Retirement	16,700.00	16,700.00	17,600.00	17,600.00	19,300.00	19,300.00
110110	Life	1,000.00	1,000.00	1,100.00	1,100.00	1,200.00	1,200.00
110110	Vision	700.00	700.00	800.00	800.00	900.00	900.00
TOTAL Personnel		286,038.00	280,575.00	293,150.00	293,150.00	310,550.00	310,550.00
5B	Operating						
110110	Election	1,200.00	12,500.00	13,000.00	13,000.00	13,000.00	13,000.00
110110	Postage	100.00	200.00	3,500.00	3,500.00	3,500.00	3,500.00
110110	Sub Member	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00
110110	Advert	100.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110110	Telephone	20,000.00	20,000.00	21,000.00	21,000.00	21,000.00	21,000.00
110110	Legal	22,752.22	67,000.00	70,000.00	70,000.00	70,000.00	70,000.00
110110	ContrSvc	2,000.00	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110110	ProfSer	6,212.78	10,000.00	11,000.00	11,000.00	8,000.00	8,000.00
110110	Equ Maint	1,000.00	1,000.00	6,100.00	6,100.00	1,000.00	1,000.00
110110	Bld Maint	8,750.00	11,000.00	14,000.00	14,000.00	13,000.00	13,000.00
110110	EmerRprrs	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110110	ProfDev	1,500.00	3,000.00	7,000.00	7,000.00	5,000.00	5,000.00
110110	Wk Session	1,312.00	2,500.00	4,000.00	4,000.00	3,000.00	3,000.00
110110	Office	9,435.00	8,000.00	8,000.00	8,000.00	7,000.00	7,000.00
110110	Ins-GenLi	809.00	841.00	900.00	900.00	900.00	900.00
110110	Ins-WC	184.00	163.86	200.00	200.00	200.00	200.00
TOTAL Operating		77,855.00	142,704.86	163,700.00	163,700.00	150,600.00	150,600.00
5C	Capital						
110110	Equip	500.00	.00	500.00	500.00	500.00	500.00

NEXT YEAR BUDGET LEVELS REPORT

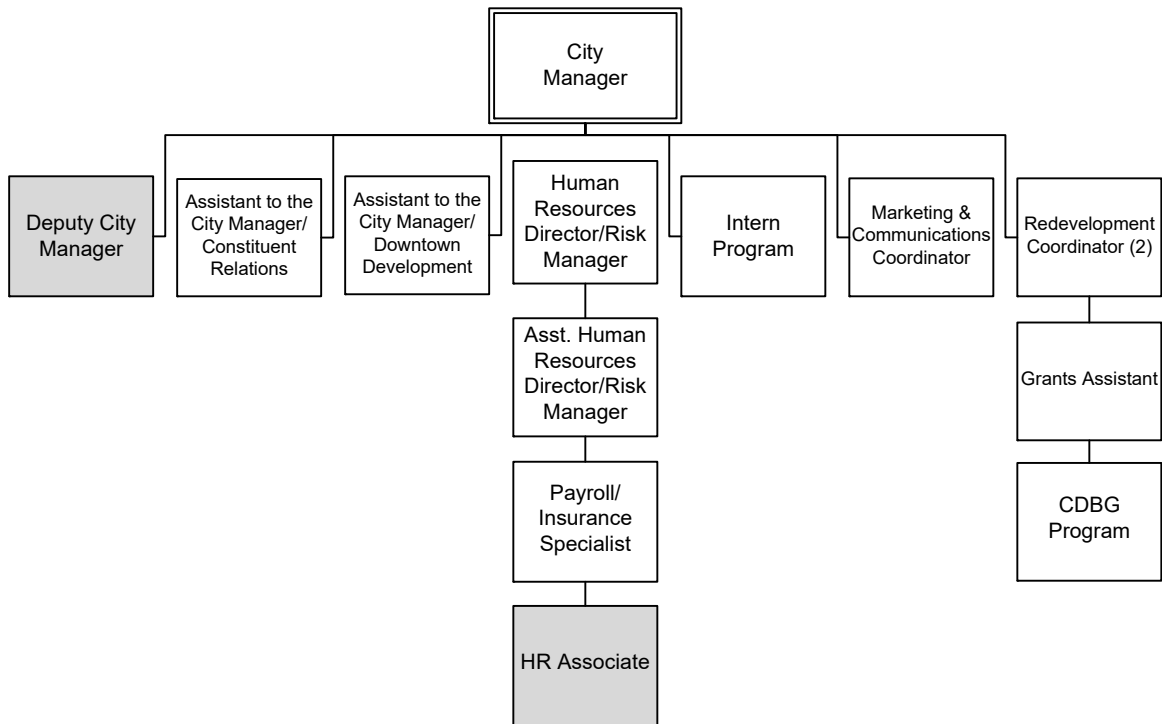
PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	110110 99500	Hardware	2023		2024		2025		2025		2025	
			REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED			
			500.00	.00	.00	500.00	500.00	500.00	500.00			
		TOTAL Capital	1,000.00	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00			
		TOTAL Legislative and Judicial	364,893.00	423,279.86	423,279.86	457,850.00	457,850.00	462,150.00	462,150.00			
		TOTAL General Fund	364,893.00	423,279.86	423,279.86	457,850.00	457,850.00	462,150.00	462,150.00			
		TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.00			
		TOTAL EXPENSE	364,893.00	423,279.86	423,279.86	457,850.00	457,850.00	462,150.00	462,150.00			
		GRAND TOTAL	364,893.00	423,279.86	423,279.86	457,850.00	457,850.00	462,150.00	462,150.00			

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

Administration Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110120	Administration						
5A	Personnel						
110120	51110 Salaries	322,000.00	334,030.00	340,000.00	475,300.00	477,300.00	477,300.00
110120	51140 Parttime	215.19	.00	2,000.00	2,000.00	2,000.00	2,000.00
110120	51310 Svc Award	350.00	.00	.00	.00	.00	.00
110120	51320 Longevity	3,300.00	3,525.00	3,600.00	3,600.00	3,600.00	3,600.00
110120	51330 Sold Vac	8,000.00	8,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110120	51340 Christmas	400.00	600.00	800.00	1,000.00	1,000.00	1,000.00
110120	51360 Sick Pay	1,000.00	1,000.00	1,000.00	1,300.00	1,300.00	1,300.00
110120	51400 Dental	5,000.00	5,250.00	5,500.00	5,500.00	5,500.00	5,500.00
110120	51410 SS	25,800.00	26,691.00	35,000.00	38,100.00	38,300.00	38,300.00
110120	51420 Health	57,000.00	59,850.00	62,850.00	101,600.00	101,600.00	101,600.00
110120	51430 Retirement	57,900.00	61,551.00	65,000.00	85,600.00	86,000.00	86,000.00
110120	51440 Life	3,750.00	3,900.00	5,000.00	5,000.00	5,000.00	5,000.00
110120	51450 Vision	600.00	630.00	680.00	800.00	800.00	800.00
110120	51490 WC Claims	1,000.00	.00	.00	.00	.00	.00
110120	51910 Laundry	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00
110120	52820 Car Allow	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel		491,515.19	510,227.00	535,830.00	734,200.00	736,800.00	736,800.00
5B	Operating						
110120	52110 Postage	490.81	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110120	52160 GPS	200.00	200.00	200.00	200.00	200.00	200.00
110120	52230 Public Ed	4,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110120	52330 Sub Member	4,000.00	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110120	52370 Advert	1,000.00	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110120	52410 Utilities	20,000.00	20,600.00	21,000.00	21,000.00	21,000.00	21,000.00
110120	52450 Telephone	7,500.00	7,800.00	8,000.00	8,000.00	8,000.00	8,000.00
110120	52560 ProfSer	47,700.00	70,000.00	80,000.00	80,000.00	75,000.00	75,000.00
110120	52610 Veh Maint	500.00	500.00	500.00	500.00	500.00	500.00
110120	52660 Bld Maint	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110120	52830 ProfDev	12,000.00	7,000.00	8,000.00	8,000.00	7,500.00	7,500.00
110120	52880 wk Session	1,500.00	2,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110120	53190 Office	11,000.00	7,000.00	8,000.00	8,000.00	7,000.00	7,000.00
110120	53260 Uniform	555.00	300.00	1,400.00	1,400.00	1,400.00	1,400.00
110120	53310 Gas	1,050.00	1,050.00	1,200.00	1,200.00	1,200.00	1,200.00

NEXT YEAR BUDGET LEVELS REPORT

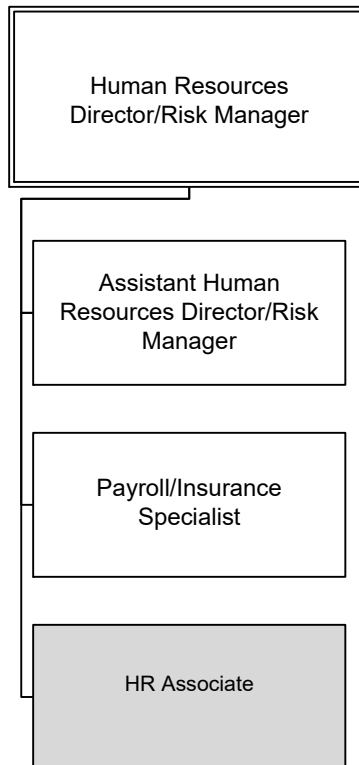
PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110120 55110 Ins-Bld	16,431.00	15,599.00	16,100.00	16,100.00	16,100.00	16,100.00
110120 55120 Ins-Veh	244.00	324.00	400.00	400.00	400.00	400.00
110120 55130 Ins-GenLia	1,595.00	1,412.00	2,000.00	2,000.00	2,000.00	2,000.00
110120 55140 Ins-WC	730.00	1,015.84	1,050.00	1,050.00	1,050.00	1,050.00
110120 55150 Ins-ProLia	33,233.00	38,042.00	40,000.00	40,000.00	40,000.00	40,000.00
110120 55470 Security	1,000.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
110120 55980 ProgramDev	449.00	.00	.00	.00	.00	.00
TOTAL Operating	180,127.81	204,842.84	226,850.00	226,850.00	220,350.00	220,350.00
5C Capital						
110120 99320 Bldg	20,000.00	.00	20,000.00	20,000.00	20,000.00	20,000.00
110120 99500 Hardware	2,500.00	4,000.00	4,000.00	4,500.00	4,000.00	4,000.00
110120 99510 Software	.00	.00	.00	760.00	760.00	760.00
TOTAL Capital	22,500.00	4,000.00	24,000.00	25,260.00	24,760.00	24,760.00
TOTAL Administration	694,143.00	719,069.84	786,680.00	986,310.00	981,910.00	981,910.00
TOTAL General Fund	694,143.00	719,069.84	786,680.00	986,310.00	981,910.00	981,910.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	694,143.00	719,069.84	786,680.00	986,310.00	981,910.00	981,910.00
GRAND TOTAL	694,143.00	719,069.84	786,680.00	986,310.00	981,910.00	981,910.00

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

Human Resources



Unfunded

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110130	Human Resources						
5A	Personnel						
110130	Salaries	241,500.00	254,479.00	.00	254,600.00	255,600.00	255,600.00
110130	Overtime	500.00	500.00	.00	962.00	962.00	962.00
110130	Parttime	10,500.00	11,000.00	.00	12,500.00	12,500.00	12,500.00
110130	Svc Award	250.00	.00	.00	75.00	75.00	75.00
110130	Longevity	3,300.00	3,300.00	.00	3,075.00	3,075.00	3,075.00
110130	Sold Vac	4,155.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
110130	Christmas	500.00	675.00	.00	675.00	675.00	675.00
110130	College	300.00	300.00	.00	280.00	280.00	280.00
110130	Sick Pay	450.00	900.00	.00	900.00	900.00	900.00
110130	Dental	1,200.00	1,260.00	.00	1,500.00	1,500.00	1,500.00
110130	SS	21,000.00	22,093.00	.00	22,550.00	22,700.00	22,700.00
110130	Health	27,000.00	28,350.00	.00	31,900.00	31,900.00	31,900.00
110130	Retirement	47,000.00	43,719.00	.00	50,000.00	50,200.00	50,200.00
110130	Life	3,500.00	3,700.00	.00	3,700.00	3,700.00	3,700.00
110130	Vision	350.00	370.00	.00	210.00	210.00	210.00
110130	EAP	19,200.00	19,200.00	.00	19,200.00	19,200.00	19,200.00
110130	Flex	15,000.00	15,000.00	.00	15,000.00	15,000.00	15,000.00
110130	Laundry	300.00	300.00	.00	300.00	300.00	300.00
110130	Car Allow	4,200.00	4,200.00	.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel		400,205.00	414,346.00	.00	426,627.00	427,977.00	427,977.00
5B	Operating						
110130	DrugTest	6,000.00	7,000.00	.00	7,000.00	4,000.00	4,000.00
110130	Telephone	3,000.00	5,000.00	.00	4,000.00	4,000.00	4,000.00
110130	Profser	20,000.00	18,000.00	.00	20,000.00	20,000.00	20,000.00
110130	Equ Maint	2,240.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
110130	Bld Maint	3,000.00	7,000.00	.00	7,000.00	7,000.00	7,000.00
110130	ProfDev	8,272.00	6,500.00	.00	5,000.00	5,000.00	5,000.00
110130	Recruited	2,207.00	1,500.00	.00	3,000.00	3,000.00	3,000.00
110130	Office	7,276.00	8,000.00	.00	8,000.00	8,000.00	8,000.00
110130	OSHASupply	.00	100.00	.00	100.00	100.00	100.00
110130	Uniform	700.00	750.00	.00	800.00	800.00	800.00
110130	GrantExp	11,650.00	26,000.00	.00	26,000.00	26,000.00	26,000.00
110130	Ins-GenLia	1,169.00	1,059.00	.00	2,000.00	2,000.00	2,000.00

NEXT YEAR BUDGET LEVELS REPORT

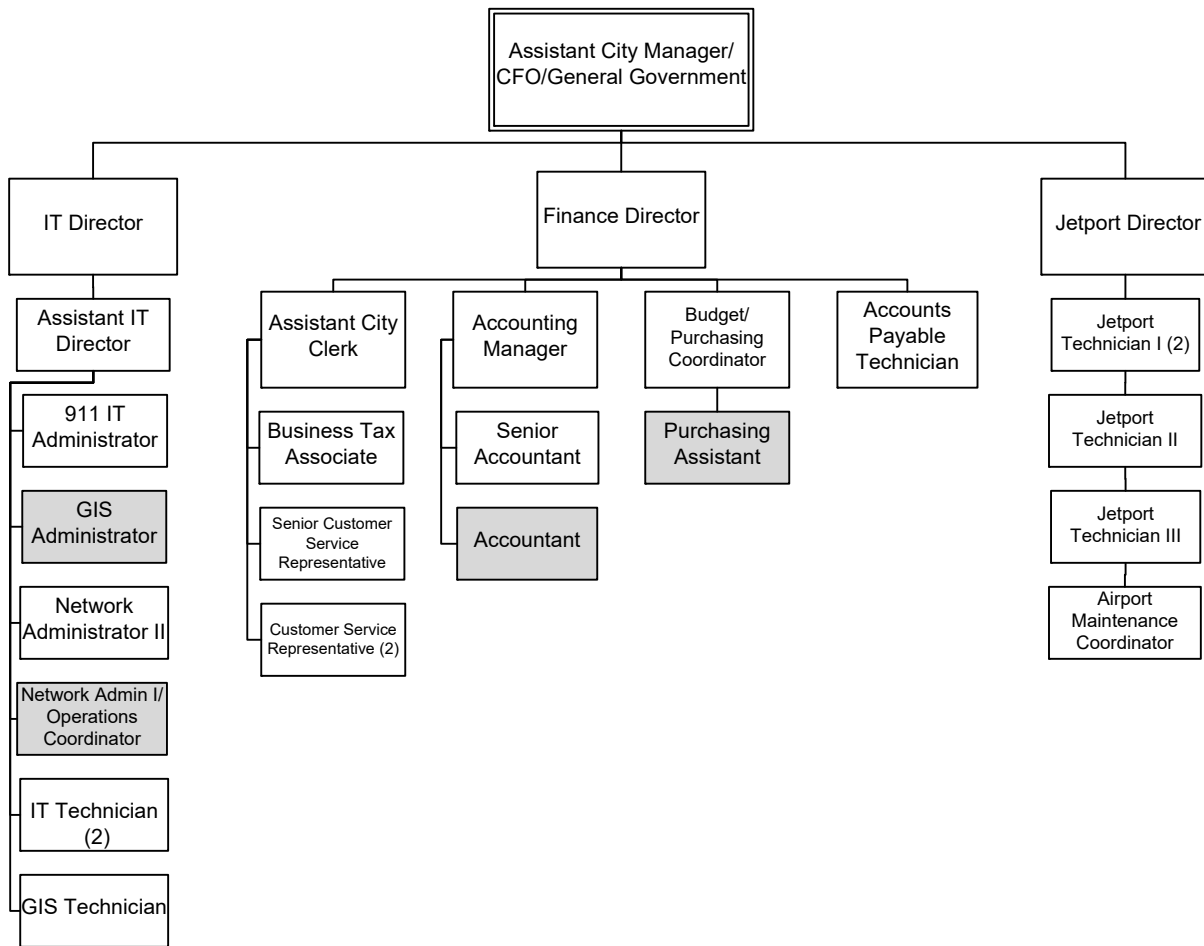
PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
110130	55140	534.00	219.14	.00	260.00	260.00	260.00	
110130	55950	32,100.00	27,000.00	.00	30,000.00	30,000.00	30,000.00	
TOTAL Operating		98,148.00	113,128.14	.00	118,160.00	115,160.00	115,160.00	
5C Capital								
110130	99500	900.00	3,500.00	.00	3,000.00	2,000.00	2,000.00	
TOTAL Capital		900.00	3,500.00	.00	3,000.00	2,000.00	2,000.00	
TOTAL Human Resources		499,253.00	530,974.14	.00	547,787.00	545,137.00	545,137.00	
TOTAL General Fund		499,253.00	530,974.14	.00	547,787.00	545,137.00	545,137.00	
TOTAL REVENUE		.00	.00	.00	.00	.00	.00	
TOTAL EXPENSE		499,253.00	530,974.14	.00	547,787.00	545,137.00	545,137.00	
GRAND TOTAL		499,253.00	530,974.14	.00	547,787.00	545,137.00	545,137.00	

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

Finance Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110140	Finance						
5A	Personnel						
110140	51110 Salaries	512,110.00	557,018.00	628,000.00	656,100.00	660,100.00	660,100.00
110140	51120 Overtime	19,136.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110140	51310 Svc Award		300.00	250.00	250.00	250.00	250.00
110140	51320 Longevity	7,200.00	7,700.00	9,725.00	9,725.00	9,725.00	9,725.00
110140	51330 Sold Vac	9,264.00	10,000.00	10,400.00	10,400.00	10,400.00	10,400.00
110140	51340 Christmas	1,490.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110140	51360 Sick Pay	2,000.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
110140	51400 Dental	5,100.00	5,300.00	6,100.00	6,100.00	6,100.00	6,100.00
110140	51410 SS	42,400.00	46,525.00	52,000.00	54,200.00	54,500.00	54,500.00
110140	51420 Health	109,000.00	114,300.00	132,400.00	132,400.00	132,400.00	132,400.00
110140	51430 Retirement	95,100.00	104,371.00	116,800.00	121,700.00	122,400.00	122,400.00
110140	51440 Life	5,700.00	5,800.00	7,600.00	7,600.00	7,600.00	7,600.00
110140	51450 Vision	1,100.00	1,100.00	1,300.00	1,300.00	1,300.00	1,300.00
110140	51910 Laundry	100.00	300.00	300.00	300.00	300.00	300.00
110140	52820 Car Allow	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel		813,900.00	880,614.00	992,775.00	1,027,975.00	1,032,975.00	1,032,975.00
5B	Operating						
110140	52110 Postage	12,637.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110140	52330 Sub Member	2,000.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
110140	52370 Advert	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
110140	52410 Utilities	12,000.00	12,400.00	12,400.00	12,400.00	12,400.00	12,400.00
110140	52450 Telephone	10,500.00	10,500.00	11,500.00	11,500.00	11,500.00	11,500.00
110140	52520 Legal	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00	91,000.00
110140	52530 Audit	54,000.00	55,000.00	85,000.00	85,000.00	85,000.00	85,000.00
110140	52540 PT Fees	56,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
110140	52560 ProfSer	10,750.00	13,700.00	13,700.00	13,700.00	13,700.00	13,700.00
110140	52610 Veh Maint	300.00					
110140	52660 Bld Maint	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110140	52830 ProfDev	5,631.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00
110140	52880 wk Session	500.00	500.00	500.00	500.00	500.00	500.00
110140	52900 Card Fees	49,144.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
110140	53190 Office	40,500.00	35,000.00	40,000.00	40,000.00	40,000.00	40,000.00
110140	53220 OSHASupply		100.00	100.00	100.00	100.00	100.00

NEXT YEAR BUDGET LEVELS REPORT

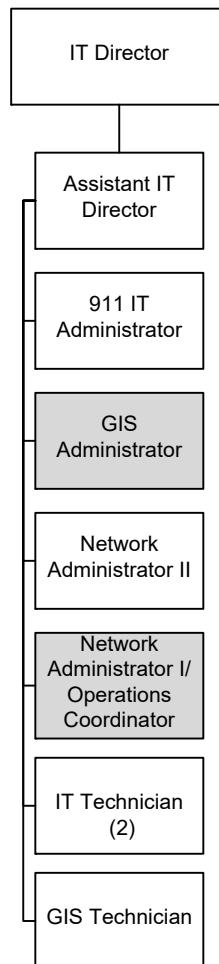
PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110140 53260 Uniform	1,400.00	1,400.00	3,500.00	3,500.00	3,500.00	3,500.00
110140 53310 Gas	700.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110140 55110 Ins-Bld	865.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110140 55120 Ins-Veh	244.00	324.00	400.00	400.00	400.00	400.00
110140 55130 Ins-GenLia	3,269.00	3,042.00	3,200.00	3,200.00	3,200.00	3,200.00
110140 55140 Ins-WC	614.00	664.48	700.00	700.00	700.00	700.00
110140 55150 Ins-ProLia	33,233.00	38,042.00	39,200.00	39,200.00	39,200.00	39,200.00
110140 55190 Ins-Bonds	.00	200.00	200.00	200.00	200.00	200.00
110140 55990 Misc	.00	.00	.00	.00	570,200.00	570,200.00
110140 56000 Bad Debt	45,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
TOTAL Operating	444,787.00	466,372.48	505,900.00	505,900.00	1,076,100.00	1,076,100.00
5C Capital						
110140 99470 Equip	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110140 99500 Hardware	5,100.00	3,500.00	6,500.00	6,500.00	6,500.00	6,500.00
110140 99510 Software	152,349.00	179,600.00	168,800.00	168,800.00	168,800.00	168,800.00
TOTAL Capital	157,449.00	185,100.00	177,300.00	177,300.00	177,300.00	177,300.00
TOTAL Finance	1,416,136.00	1,532,086.48	1,675,975.00	1,711,175.00	2,286,375.00	2,286,375.00
TOTAL General Fund	1,416,136.00	1,532,086.48	1,675,975.00	1,711,175.00	2,286,375.00	2,286,375.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,416,136.00	1,532,086.48	1,675,975.00	1,711,175.00	2,286,375.00	2,286,375.00
GRAND TOTAL	1,416,136.00	1,532,086.48	1,675,975.00	1,711,175.00	2,286,375.00	2,286,375.00

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

Information Technology



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110150 Information Technology							
5A Personnel							
110150	Salaries	381,762.11	456,052.00	514,817.00	514,817.00	514,817.00	514,817.00
110150	Overtime	20,000.00	28,916.00	30,000.00	30,000.00	30,000.00	30,000.00
110150	Parttime	5,400.00	16,000.00	12,480.00	12,480.00	12,480.00	12,480.00
110150	Svc Award	.00	500.00	.00	.00	.00	.00
110150	Longevity	5,100.00	5,400.00	6,075.00	6,075.00	6,075.00	6,075.00
110150	Sold Vac	10,500.00	11,000.00	19,800.00	19,800.00	19,800.00	19,800.00
110150	Christmas	1,050.00	1,000.00	770.00	770.00	770.00	770.00
110150	Sick Pay	1,200.00	1,500.00	2,100.00	2,100.00	2,100.00	2,100.00
110150	Dental	2,900.00	2,907.00	4,856.00	4,856.00	4,856.00	4,856.00
110150	SS	32,600.00	38,657.00	43,717.00	43,717.00	43,717.00	43,717.00
110150	Health	77,000.00	77,464.00	120,608.00	120,608.00	120,608.00	120,608.00
110150	Retirement	73,500.00	86,814.00	98,177.00	98,177.00	98,177.00	98,177.00
110150	Life	4,200.00	5,072.00	4,800.00	4,800.00	4,800.00	4,800.00
110150	Vision	700.00	601.00	919.00	919.00	919.00	919.00
110150	Laundry	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
110150	Car Allow	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel		620,112.11	736,083.00	864,319.00	864,319.00	864,319.00	864,319.00
5B Operating							
110150	GPS	300.00	300.00	300.00	300.00	300.00	300.00
110150	Sub Member	250.00	500.00	500.00	500.00	500.00	500.00
110150	Telephone	13,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110150	GIS Svc	67,500.00	75,500.00	83,385.00	83,385.00	83,385.00	83,385.00
110150	Veh Maint	750.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110150	ProfDev	650.00	.00	6,000.00	6,000.00	4,000.00	4,000.00
110150	Wk Session	.00	350.00	.00	.00	.00	.00
110150	Office	4,500.00	500.00	500.00	500.00	500.00	500.00
110150	Uniform	1,800.00	1,800.00	2,450.00	2,450.00	2,450.00	2,450.00
110150	Gas	500.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00
110150	Ins-Veh	440.00	587.00	500.00	500.00	500.00	500.00
110150	Ins-Genlia	3,178.00	3,531.00	3,300.00	3,300.00	3,300.00	3,300.00
110150	Ins-WC	329.00	4,130.11	400.00	400.00	400.00	400.00
TOTAL Operating		93,197.00	98,698.11	109,335.00	109,335.00	107,335.00	107,335.00
5C Capital							
110150	Furn	.00	500.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

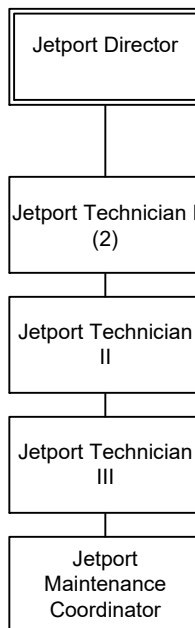
PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110150 99500 Hardware	61,000.00	70,400.00	25,000.00	25,000.00	15,000.00	15,000.00
110150 99510 Software	270,061.00	256,300.00	317,803.00	317,803.00	317,803.00	317,803.00
TOTAL Capital	331,061.00	327,200.00	342,803.00	342,803.00	332,803.00	332,803.00
TOTAL Information Technology	1,044,370.11	1,161,981.11	1,316,457.00	1,316,457.00	1,304,457.00	1,304,457.00
TOTAL General Fund	1,044,370.11	1,161,981.11	1,316,457.00	1,316,457.00	1,304,457.00	1,304,457.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,044,370.11	1,161,981.11	1,316,457.00	1,316,457.00	1,304,457.00	1,304,457.00
GRAND TOTAL	1,044,370.11	1,161,981.11	1,316,457.00	1,316,457.00	1,304,457.00	1,304,457.00

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

Cleveland Regional Jetport



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110450	Regional Jetport						
5A	Personnel						
110450	Salaries	133,250.00	100,425.00	100,100.00	100,100.00	248,100.00	248,100.00
110450	Overtime	.00	.00	.00	.00	10,000.00	10,000.00
110450	Parttime	7,000.00	5,500.00	7,500.00	7,500.00	7,500.00	7,500.00
110450	Svc Award	100.00	.00	.00	.00	.00	.00
110450	Longevity	1,575.00	.00	.00	.00	.00	.00
110450	Sold Vac	.00	.00	2,000.00	2,000.00	2,000.00	2,000.00
110450	Christmas	163.00	163.00	163.00	163.00	830.00	830.00
110450	Sick Pay	250.00	300.00	300.00	300.00	1,500.00	1,500.00
110450	Dental	800.00	850.00	800.00	800.00	2,050.00	2,050.00
110450	SS	10,350.00	10,445.00	8,800.00	8,800.00	21,000.00	21,000.00
110450	Health	18,500.00	19,500.00	19,000.00	19,000.00	53,500.00	53,500.00
110450	Retirement	18,500.00	15,245.00	21,200.00	21,200.00	48,700.00	48,700.00
110450	Life	1,340.00	1,500.00	1,300.00	1,300.00	2,000.00	2,000.00
110450	Vision	200.00	200.00	200.00	200.00	500.00	500.00
110450	WC Claims	300.00	300.00	300.00	300.00	1,000.00	1,000.00
110450	Laundry	247.00	250.00	250.00	250.00	250.00	250.00
110450	Car Allow	4,900.00	4,250.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel		197,475.00	158,878.00	166,113.00	166,113.00	403,130.00	403,130.00
5B	Operating						
110450	Postage	300.00	300.00	300.00	300.00	300.00	300.00
110450	Sub Member	1,400.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110450	Advert	1,000.00	1,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110450	Utilities	44,000.00	45,500.00	50,000.00	50,000.00	50,000.00	50,000.00
110450	Telephone	14,000.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00
110450	ContrSvc	324,000.00	353,000.00	400,000.00	400,000.00	20,000.00	20,000.00
110450	ProfSer	13,300.00	5,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110450	Bld Maint	50,635.00	62,050.00	50,000.00	50,000.00	50,000.00	50,000.00
110450	ProfDev	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110450	Wk Session	800.00	500.00	500.00	500.00	500.00	500.00
110450	Card Fees	515.00	500.00	500.00	500.00	500.00	500.00
110450	Office	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110450	OpSupply	.00	500.00	500.00	500.00	500.00	500.00
110450	Uniform	350.00	4,700.00	350.00	350.00	4,000.00	4,000.00

NEXT YEAR BUDGET LEVELS REPORT

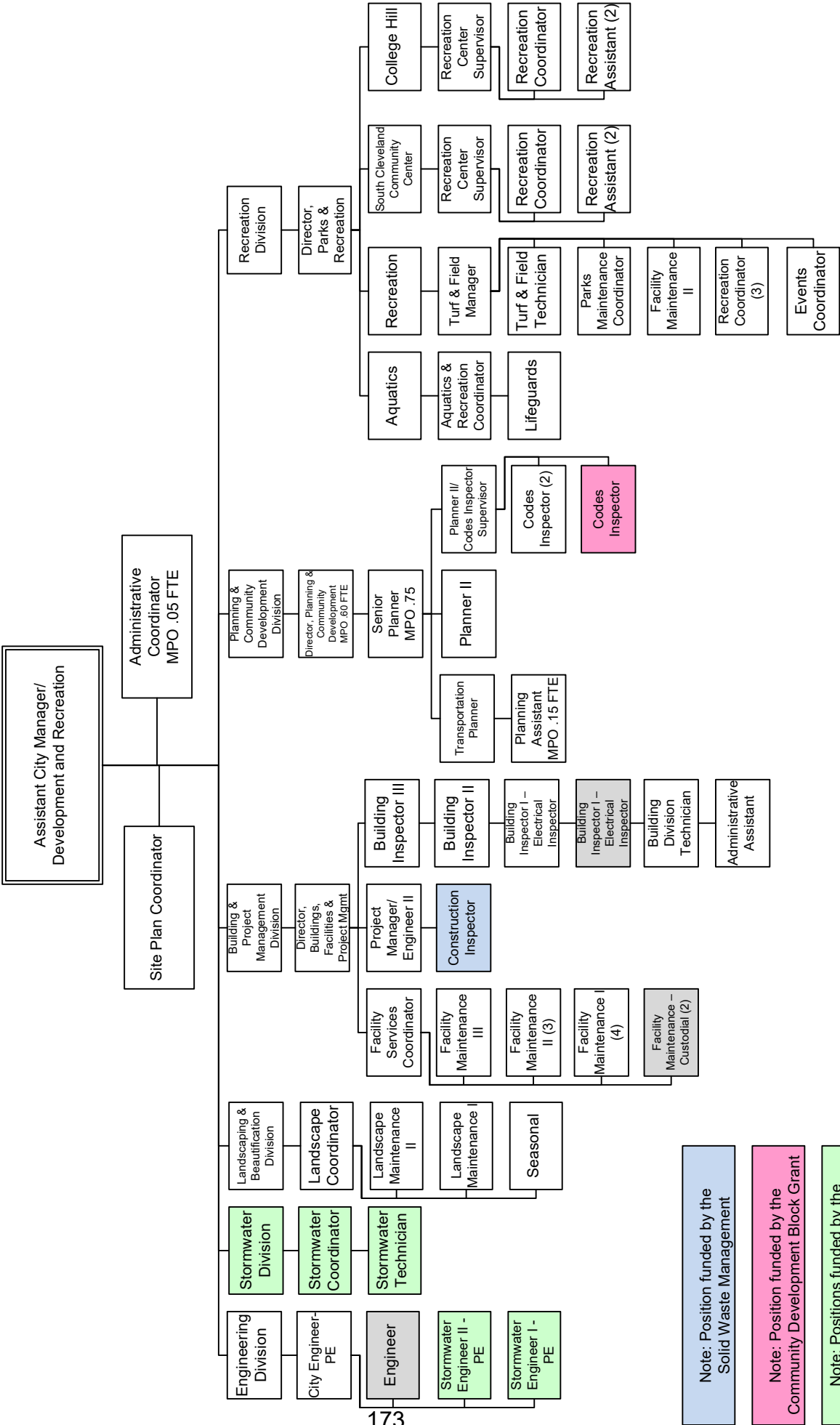
PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110450 53310 Gas	3,750.00	4,945.00	5,700.00	5,700.00	5,700.00	5,700.00
110450 53320 Repair	6,000.00	8,500.00	7,500.00	7,500.00	7,500.00	7,500.00
110450 53330 Avgas	1,148,050.00	980,000.00	1,020,000.00	1,020,000.00	1,020,000.00	1,020,000.00
110450 55110 Ins-Bld	19,485.00	22,183.00	26,000.00	26,000.00	26,000.00	26,000.00
110450 55120 Ins-Veh	.00	.00	300.00	300.00	300.00	300.00
110450 55130 Ins-GenLia	.00	.00	1,700.00	1,700.00	1,700.00	1,700.00
110450 55140 Ins-WC	1,794.00	2,896.01	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL Operating	1,631,379.00	1,509,274.01	1,602,050.00	1,602,050.00	1,225,700.00	1,225,700.00
5C Capital						
110450 99500 Hardware	.00	7,500.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Capital	.00	7,500.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Regional Jetport	1,828,854.00	1,675,652.01	1,770,163.00	1,770,163.00	1,630,830.00	1,630,830.00
TOTAL General Fund	1,828,854.00	1,675,652.01	1,770,163.00	1,770,163.00	1,630,830.00	1,630,830.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,828,854.00	1,675,652.01	1,770,163.00	1,770,163.00	1,630,830.00	1,630,830.00
GRAND TOTAL	1,828,854.00	1,675,652.01	1,770,163.00	1,770,163.00	1,630,830.00	1,630,830.00

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

Development and Recreation Services



Note: Position funded by the Solid Waste Management

Note: Position funded by the Community Development Block Grant

Note: Positions funded by the Stormwater Management Fund

Unfunded

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110200	Dev & Eng						
5A	Personnel						
110200	51110 Salaries	1,052,880.00	1,170,052.00	2,312,100.00	2,290,800.00	2,312,800.00	2,312,800.00
110200	51120 Overtime	137.22	6,000.00	36,000.00	36,000.00	36,000.00	36,000.00
110200	51140 Parttime	14,880.00	.00	1,500.00	1,500.00	1,500.00	1,500.00
110200	51310 Svc Award	200.00	350.00	1,500.00	1,500.00	1,500.00	1,500.00
110200	51320 Longevity	15,141.25	15,825.00	30,100.00	35,600.00	35,600.00	35,600.00
110200	51330 Sold Vac	20,000.00	18,882.00	62,900.00	69,000.00	69,000.00	69,000.00
110200	51340 Christmas	2,501.41	2,800.00	6,100.00	6,400.00	6,400.00	6,400.00
110200	51350 College	625.00	700.00	700.00	700.00	700.00	700.00
110200	51360 Sick Pay	2,322.50	4,875.00	11,900.00	12,600.00	12,600.00	12,600.00
110200	51400 Dental	16,100.00	16,700.00	27,500.00	27,500.00	27,500.00	27,500.00
110200	51410 SS	84,800.00	90,266.00	178,000.00	190,100.00	191,800.00	191,800.00
110200	51420 Health	282,322.62	242,276.00	563,200.00	563,200.00	563,200.00	563,200.00
110200	51430 Retirement	190,400.00	207,370.00	374,800.00	407,100.00	410,900.00	410,900.00
110200	51440 Life	13,900.00	14,800.00	27,800.00	29,600.00	29,600.00	29,600.00
110200	51450 Vision	2,600.00	2,196.00	4,300.00	4,300.00	4,300.00	4,300.00
110200	51480 Ed Reimb	700.00	.00	66,000.00	25,500.00	25,500.00	25,500.00
110200	51490 WC Claims	1,000.00	1,000.00	3,090.00	3,090.00	3,090.00	3,090.00
110200	51910 Laundry	2,000.00	1,870.00	3,500.00	3,500.00	3,500.00	3,500.00
110200	51930 Pre Emp	.00	230.00	.00	200.00	200.00	.00
110200	51940 Ref-Audit	16,320.00	.00	.00	.00	.00	.00
110200	52820 Car Allow	4,200.00	9,730.00	25,200.00	16,800.00	16,800.00	16,800.00
TOTAL Personnel		1,723,030.00	1,805,922.00	3,736,190.00	3,724,990.00	3,752,490.00	3,752,490.00
5B	Operating						
110200	52110 Postage	1,200.00	1,300.00	3,900.00	3,900.00	3,900.00	3,900.00
110200	52160 GPS	2,500.00	2,000.00	7,100.00	7,100.00	7,100.00	7,100.00
110200	52230 Public Ed	1,000.00	1,100.00	3,000.00	3,000.00	3,000.00	3,000.00
110200	52330 Sub Member	3,800.00	3,700.00	5,800.00	5,800.00	5,800.00	5,800.00
110200	52370 Advert	10,700.00	15,000.00	16,500.00	16,500.00	16,500.00	16,500.00
110200	52410 Utilities	20,000.00	25,000.00	126,900.00	126,900.00	126,900.00	126,900.00
110200	52450 Telephone	24,200.00	29,000.00	57,100.00	57,100.00	50,000.00	50,000.00
110200	52550 Contrsvc	.00	.00	.00	20,500.00	10,000.00	10,000.00
110200	52560 ProfSer	6,549.00	3,000.00	201,500.00	201,500.00	120,000.00	120,000.00
110200	52570 Permittrow	1,400.00	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110200 52610 Veh Maint	8,644.00	7,798.01	28,000.00	28,000.00	17,000.00	17,000.00
110200 52620 Equ Maint	4,200.00	6,000.00	14,000.00	10,000.00	12,000.00	12,000.00
110200 52660 Bld Maint	25,500.00	20,000.00	1,405,500.00	614,000.00	400,000.00	400,000.00
110200 52830 ProfDev	8,700.00	9,000.00	44,500.00	34,500.00	20,000.00	20,000.00
110200 52880 wk Session	4,500.00	7,100.00	9,100.00	7,500.00	7,500.00	7,500.00
110200 52900 Card Fees	15,200.00	20,000.00	19,000.00	19,000.00	19,000.00	19,000.00
110200 52950 Landfill	15,300.00	6,000.00	27,000.00	20,000.00	20,000.00	20,000.00
110200 53190 Office	16,100.00	16,000.00	21,000.00	21,000.00	21,000.00	21,000.00
110200 53210 OpSupply	2,000.00	2,100.00	15,000.00	15,000.00	12,000.00	12,000.00
110200 53220 OSHASupply	300.00	300.00	1,000.00	1,000.00	1,000.00	1,000.00
110200 53260 Uniform	6,500.00	6,000.00	25,800.00	25,800.00	25,800.00	25,800.00
110200 53310 Gas	7,800.00	10,500.00	39,200.00	39,200.00	39,200.00	39,200.00
110200 55110 Ins-Bld	4,660.00	5,356.00	26,100.00	26,100.00	26,100.00	26,100.00
110200 55120 Ins-Veh	2,820.00	3,795.00	8,400.00	8,400.00	8,400.00	8,400.00
110200 55130 Ins-GenLia	4,554.00	4,249.00	13,200.00	13,200.00	13,200.00	13,200.00
110200 55140 Ins-WC	1,590.00	10,460.12	16,000.00	16,000.00	16,000.00	16,000.00
110200 55190 Ins-Bonds	200.00	400.00	800.00	800.00	800.00	800.00
110200 55470 Security	.00	.00	.00	5,000.00	5,000.00	5,000.00
110200 55980 ProgramDev	.00	.00	150,000.00	150,000.00	150,000.00	150,000.00
110200 55990 Misc	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Operating	199,917.00	216,658.13	2,289,400.00	1,500,800.00	1,161,200.00	1,161,200.00

5C Capital

110200 99280 Vehicle	.00	19,000.00	294,000.00	.00	.00	.00
110200 99340 Furn	.00	.00	2,000.00	2,000.00	2,000.00	2,000.00
110200 99470 Equip	9,333.69	3,000.00	603,500.00	74,500.00	60,000.00	60,000.00
110200 99500 Hardware	6,100.00	6,900.00	29,500.00	29,500.00	10,000.00	10,000.00
110200 99510 Software	41,566.31	4,100.00	49,800.00	49,800.00	49,800.00	49,800.00
TOTAL Capital	57,000.00	33,000.00	978,800.00	155,800.00	121,800.00	121,800.00
TOTAL Dev & Eng	1,979,947.00	2,055,580.13	7,004,390.00	5,381,590.00	5,035,490.00	5,035,490.00
TOTAL General Fund	1,979,947.00	2,055,580.13	7,004,390.00	5,381,590.00	5,035,490.00	5,035,490.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,979,947.00	2,055,580.13	7,004,390.00	5,381,590.00	5,035,490.00	5,035,490.00
GRAND TOTAL	1,979,947.00	2,055,580.13	7,004,390.00	5,381,590.00	5,035,490.00	5,035,490.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110124	Code Enforcement						
5A	Personnel						
110124	51110 Salaries	153,350.00	166,252.00	.00	.00	.00	.00
110124	51120 Overtime	.00	500.00	.00	.00	.00	.00
110124	51320 Longevity	3,825.00	4,100.00	.00	.00	.00	.00
110124	51330 Solid Vac	2,180.99	3,000.00	.00	.00	.00	.00
110124	51340 Christmas	487.29	500.00	.00	.00	.00	.00
110124	51360 Sick Pay	300.00	1,200.00	.00	.00	.00	.00
110124	51400 Dental	1,400.00	1,700.00	.00	.00	.00	.00
110124	51410 SS	12,500.00	13,772.00	.00	.00	.00	.00
110124	51420 Health	35,256.72	38,600.00	.00	.00	.00	.00
110124	51430 Retirement	28,300.00	30,910.00	.00	.00	.00	.00
110124	51440 Life	2,400.00	1,800.00	.00	.00	.00	.00
110124	51450 Vision	300.00	400.00	.00	.00	.00	.00
110124	51910 Laundry	1,000.00	1,000.00	.00	.00	.00	.00
TOTAL Personnel		241,300.00	263,734.00	.00	.00	.00	.00
5B	Operating						
110124	52110 Postage	1,700.00	1,200.00	.00	.00	.00	.00
110124	52160 GPS	600.00	600.00	.00	.00	.00	.00
110124	52370 Advert	.00	500.00	.00	.00	.00	.00
110124	52450 Telephone	5,000.00	4,800.00	.00	.00	.00	.00
110124	52610 Veh Maint	2,300.00	2,532.85	.00	.00	.00	.00
110124	52620 Equ Maint	500.00	600.00	.00	.00	.00	.00
110124	52830 ProfDev	1,600.00	1,600.00	.00	.00	.00	.00
110124	53190 Office	2,700.00	1,500.00	.00	.00	.00	.00
110124	53260 Uniform	1,700.00	2,000.00	.00	.00	.00	.00
110124	53310 Gas	2,100.00	2,300.00	.00	.00	.00	.00
110124	55120 Ins-Veh	832.00	1,111.00	.00	.00	.00	.00
110124	55140 Ins-WC	4,671.00	3,864.36	.00	.00	.00	.00
TOTAL Operating		23,703.00	22,608.21	.00	.00	.00	.00
5C	Capital						
110124	99500 Hardware	.00	6,800.00	.00	.00	.00	.00
TOTAL Capital		.00	6,800.00	.00	.00	.00	.00
TOTAL Code Enforcement		265,003.00	293,142.21	.00	.00	.00	.00
TOTAL General Fund		265,003.00	293,142.21	.00	.00	.00	.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023		2024		2025		2025		2025		2025	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
TOTAL EXPENSE	265,003.00	265,003.00	293,142.21	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRAND TOTAL	265,003.00	265,003.00	293,142.21	.00	.00	.00	.00	.00	.00	.00	.00	.00

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

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
TOTAL UNDEFINED CHAR		.00	.00	.00	.00	.00	.00
5A Personnel							
110202	51110 Salaries	.00	229,993.00	.00	.00	.00	.00
110202	51120 Overtime	.00	11,000.00	.00	.00	.00	.00
110202	51310 Svc Award	.00	75.00	.00	.00	.00	.00
110202	51320 Longevity	.00	1,725.00	.00	.00	.00	.00
110202	51330 Solid Vac	.00	2,126.00	.00	.00	.00	.00
110202	51340 Christmas	.00	1,137.01	.00	.00	.00	.00
110202	51360 Sick Pay	.00	1,475.00	.00	.00	.00	.00
110202	51400 Dental	.00	2,665.00	.00	.00	.00	.00
110202	51410 SS	.00	16,276.00	.00	.00	.00	.00
110202	51420 Health	.00	62,403.71	.00	.00	.00	.00
110202	51430 Retirement	.00	35,335.00	.00	.00	.00	.00
110202	51440 Life	.00	1,661.00	.00	.00	.00	.00
110202	51450 Vision	.00	482.28	.00	.00	.00	.00
TOTAL Personnel		.00	366,354.00	.00	.00	.00	.00
5B Operating							
110202	52450 Telephone	.00	3,000.00	.00	.00	.00	.00
110202	52560 ProfSer	.00	500.00	.00	.00	.00	.00
110202	52610 Veh Maint	.00	1,000.00	.00	.00	.00	.00
110202	52620 Equ Maint	.00	1,000.00	.00	.00	.00	.00
110202	52660 Bld Maint	.00	5,000.00	.00	.00	.00	.00
110202	52830 ProfDev	.00	2,500.00	.00	.00	.00	.00
110202	53190 Office	.00	2,000.00	.00	.00	.00	.00
110202	53210 Opsupply	.00	2,000.00	.00	.00	.00	.00
110202	53260 Uniform	.00	1,000.00	.00	.00	.00	.00
110202	53310 Gas	.00	2,000.00	.00	.00	.00	.00
TOTAL Operating		.00	20,000.00	.00	.00	.00	.00
5C Capital							
110202	99510 Software	.00	9,000.00	.00	.00	.00	.00
TOTAL Capital		.00	9,000.00	.00	.00	.00	.00
TOTAL Building		.00	395,354.00	.00	.00	.00	.00
TOTAL General Fund		.00	395,354.00	.00	.00	.00	.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		.00	395,354.00	.00	.00	.00	.00
GRAND TOTAL		.00	395,354.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110500	Parks and Rec						
5A	Personnel						
110500	Salaries	638,212.00	502,916.00	.00	.00	.00	.00
110500	Overtime	10,000.00	12,000.00	.00	.00	.00	.00
110500	Parttime	10,000.00	10,000.00	.00	.00	.00	.00
110500	Svc Award	150.00	350.00	.00	.00	.00	.00
110500	Longevity	10,950.00	9,825.00	.00	.00	.00	.00
110500	Sold Vac	9,388.00	8,992.00	.00	.00	.00	.00
110500	Christmas	2,112.00	975.00	.00	.00	.00	.00
110500	College	125.00	125.00	.00	.00	.00	.00
110500	Sick Pay	2,625.00	2,500.00	.00	.00	.00	.00
110500	Dental	6,700.00	4,234.00	.00	.00	.00	.00
110500	SS	52,300.00	46,532.00	.00	.00	.00	.00
110500	Health	167,700.00	109,973.00	.00	.00	.00	.00
110500	Retirement	115,000.00	98,548.00	.00	.00	.00	.00
110500	Life	7,500.00	6,423.00	.00	.00	.00	.00
110500	Vision	1,700.00	1,197.00	.00	.00	.00	.00
110500	Unemplmnt	.00	500.00	.00	.00	.00	.00
110500	WC Claims	2,000.00	2,000.00	.00	.00	.00	.00
110500	Laundry	200.00	400.00	.00	.00	.00	.00
110500	Pre Emp	100.00	200.00	.00	.00	.00	.00
110500	Car Allow	4,200.00	4,200.00	.00	.00	.00	.00
TOTAL Personnel		1,040,962.00	821,890.00	.00	.00	.00	.00
5B	Operating						
110500	Postage	75.00	100.00	.00	.00	.00	.00
110500	GPS	4,000.00	4,000.00	.00	.00	.00	.00
110500	Sub Member	800.00	1,138.00	.00	.00	.00	.00
110500	Advert	150.00	200.00	.00	.00	.00	.00
110500	Utilities	102,000.00	105,000.00	.00	.00	.00	.00
110500	Telephone	11,600.00	26,200.00	.00	.00	.00	.00
110500	ContrSvc	19,000.00	19,000.00	.00	.00	.00	.00
110500	Veh Maint	15,400.00	16,526.22	.00	.00	.00	.00
110500	Equ Maint	3,000.00	3,100.00	.00	.00	.00	.00
110500	Bld Maint	79,800.00	90,750.00	.00	.00	.00	.00
110500	ProfDev	7,917.00	7,000.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110500 52900 Card Fees	700.00	700.00	.00	.00	.00	.00
110500 53190 Office	2,000.00	2,000.00	.00	.00	.00	.00
110500 53210 OpSupply	9,000.00	10,087.50	.00	.00	.00	.00
110500 53260 Uniform	4,771.00	4,900.00	.00	.00	.00	.00
110500 53310 Gas	23,000.00	23,700.00	.00	.00	.00	.00
110500 53990 Donation	8,955.00	13,808.20	.00	.00	.00	.00
110500 55110 Ins-Bld	16,679.00	19,902.00	.00	.00	.00	.00
110500 55120 Ins-Veh	2,713.00	3,071.00	.00	.00	.00	.00
110500 55130 Ins-GenLia	8,008.00	8,471.00	.00	.00	.00	.00
110500 55140 Ins-WC	9,040.00	9,050.21	.00	.00	.00	.00
110500 55470 Security	2,500.00	5,000.00	.00	.00	.00	.00
110500 55980 ProgramDev	124,692.00	113,000.00	.00	.00	.00	.00
110500 55990 Misc	.00	100.00	.00	.00	.00	.00
TOTAL Operating	455,800.00	486,804.13	.00	.00	.00	.00
5C Capital						
110500 99500 Hardware	3,000.00	4,000.00	.00	.00	.00	.00
TOTAL Capital	3,000.00	4,000.00	.00	.00	.00	.00
TOTAL Parks and Rec	1,499,762.00	1,312,694.13	.00	.00	.00	.00
TOTAL General Fund	1,499,762.00	1,312,694.13	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,499,762.00	1,312,694.13	.00	.00	.00	.00
GRAND TOTAL	1,499,762.00	1,312,694.13	.00	.00	.00	.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110511	College Hill Rec Center						
5A	Personnel						
110511	Salaries	158,000.00	185,740.00	185,200.00	185,200.00	185,200.00	185,200.00
110511	Overtime	5,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110511	Parttime	35,000.00	35,000.00	40,000.00	40,000.00	40,000.00	40,000.00
110511	Svc Award	.00	250.00	.00	.00	.00	.00
110511	Longevity	2,250.00	2,400.00	2,550.00	2,550.00	2,550.00	2,550.00
110511	Sold Vac	2,518.00	3,000.00	4,800.00	4,800.00	4,800.00	4,800.00
110511	Christmas	650.00	700.00	700.00	700.00	700.00	700.00
110511	Sick Pay	975.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110511	Dental	2,280.00	2,200.00	2,500.00	2,500.00	2,500.00	2,500.00
110511	SS	15,600.00	17,051.00	17,900.00	17,900.00	17,900.00	17,900.00
110511	Health	52,000.00	52,000.00	64,000.00	64,000.00	64,000.00	64,000.00
110511	Retirement	35,000.00	37,361.00	33,400.00	33,400.00	33,400.00	33,400.00
110511	Life	2,000.00	2,100.00	2,500.00	2,500.00	2,500.00	2,500.00
110511	Vision	450.00	500.00	350.00	350.00	350.00	350.00
110511	Unemplmnt	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110511	Ed Reimb	.00	.00	4,800.00	4,800.00	4,800.00	4,800.00
110511	WC Claims	150.00	200.00	200.00	200.00	200.00	200.00
TOTAL Personnel		311,873.00	350,702.00	371,100.00	371,100.00	371,100.00	371,100.00
5B	Operating						
110511	Advert	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
110511	Utilities	57,639.00	61,000.00	63,000.00	63,000.00	63,000.00	63,000.00
110511	Telephone	9,270.00	9,100.00	9,400.00	9,400.00	9,400.00	9,400.00
110511	Equ Maint	930.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110511	Bld Maint	27,500.00	32,000.00	40,000.00	40,000.00	30,000.00	30,000.00
110511	ProfDev	1,420.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110511	Office	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110511	Gas	50.00	100.00	100.00	100.00	100.00	100.00
110511	PoolExp	17,130.00	15,000.00	16,000.00	16,000.00	16,000.00	16,000.00
110511	Concession	500.00	500.00	500.00	500.00	500.00	500.00
110511	Ins-Bld	10,392.00	12,573.00	14,000.00	14,000.00	14,000.00	14,000.00
110511	Ins-GenLi	2,528.00	2,555.00	2,650.00	2,650.00	2,650.00	2,650.00
110511	Ins-WC	117.00	154.39	500.00	500.00	500.00	500.00
110511	Security	1,578.00	1,700.00	1,800.00	1,800.00	1,800.00	1,800.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110511 55980 ProgramDev	23,700.00	15,200.00	25,000.00	25,000.00	20,000.00	20,000.00
110511 55990 Misc	.00	100.00	100.00	100.00	100.00	100.00
TOTAL Operating	154,254.00	154,082.39	178,150.00	178,150.00	163,150.00	163,150.00
TOTAL College Hill	466,127.00	504,784.39	549,250.00	549,250.00	534,250.00	534,250.00
TOTAL General Fund	466,127.00	504,784.39	549,250.00	549,250.00	534,250.00	534,250.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	466,127.00	504,784.39	549,250.00	549,250.00	534,250.00	534,250.00
GRAND TOTAL	466,127.00	504,784.39	549,250.00	549,250.00	534,250.00	534,250.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110521 Community Center						
5A Personnel						
110521 51110 Salaries	154,000.00	171,537.00	174,500.00	174,500.00	174,500.00	174,500.00
110521 51120 Overtime	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110521 51140 Parttime	35,000.00	45,000.00	40,000.00	40,000.00	40,000.00	40,000.00
110521 51320 Longevity	525.00	600.00	675.00	675.00	675.00	675.00
110521 51330 Sold Vac	455.00	1,500.00	3,600.00	3,600.00	3,600.00	3,600.00
110521 51340 Christmas	650.00	649.72	652.00	652.00	652.00	652.00
110521 51360 Sick Pay	875.00	975.00	1,200.00	1,200.00	1,200.00	1,200.00
110521 51400 Dental	2,380.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110521 51410 SS	14,420.00	16,500.00	16,900.00	16,900.00	16,900.00	16,900.00
110521 51420 Health	49,700.00	55,000.00	56,000.00	56,000.00	56,000.00	56,000.00
110521 51430 Retirement	26,300.00	29,123.00	30,960.00	30,960.00	30,960.00	30,960.00
110521 51440 Life	1,600.00	2,100.00	2,260.00	2,260.00	2,260.00	2,260.00
110521 51450 Vision	400.00	500.00	350.00	350.00	350.00	350.00
110521 51490 WC Claims	360.00	300.00	300.00	300.00	300.00	300.00
TOTAL Personnel	291,665.00	331,284.72	339,897.00	339,897.00	339,897.00	339,897.00
5B Operating						
110521 52370 Advert	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
110521 52410 Utilities	33,235.00	35,000.00	39,500.00	39,500.00	39,500.00	39,500.00
110521 52450 Telephone	7,300.00	6,900.00	7,100.00	7,100.00	7,100.00	7,100.00
110521 52620 Equ Maint	1,000.00	100.00	1,100.00	1,100.00	1,100.00	1,100.00
110521 52660 Bid Maint	22,000.00	27,507.73	42,000.00	42,000.00	30,000.00	30,000.00
110521 52830 ProfDev	1,500.00	2,075.28	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	65.00	100.00	100.00	100.00	100.00	100.00
110521 53910 PoolExp	27,600.00	25,200.00	19,000.00	19,000.00	19,000.00	19,000.00
110521 55110 Ins-Bid	6,534.00	7,532.00	7,800.00	7,800.00	7,800.00	7,800.00
110521 55130 Ins-GenLi	2,242.00	2,236.00	2,300.00	2,300.00	2,300.00	2,300.00
110521 55140 Ins-WC	76.00	2,271.47	2,300.00	2,300.00	2,300.00	2,300.00
110521 55470 Security	1,300.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
110521 55980 ProgramDev	22,278.00	15,200.00	25,000.00	25,000.00	20,000.00	20,000.00
110521 55990 Misc	.00	100.00	100.00	100.00	100.00	100.00
TOTAL Operating	126,630.00	127,122.48	151,700.00	151,700.00	134,700.00	134,700.00
5C Capital						
110521 99470 Equip	.00	.00	15,000.00	15,000.00	15,000.00	15,000.00
TOTAL Capital	.00	.00	15,000.00	15,000.00	15,000.00	15,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
TOTAL Community Center	418,295.00	458,407.20	506,597.00	506,597.00	489,597.00	489,597.00
TOTAL General Fund	418,295.00	458,407.20	506,597.00	506,597.00	489,597.00	489,597.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	418,295.00	458,407.20	506,597.00	506,597.00	489,597.00	489,597.00
GRAND TOTAL	418,295.00	458,407.20	506,597.00	506,597.00	489,597.00	489,597.00

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

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

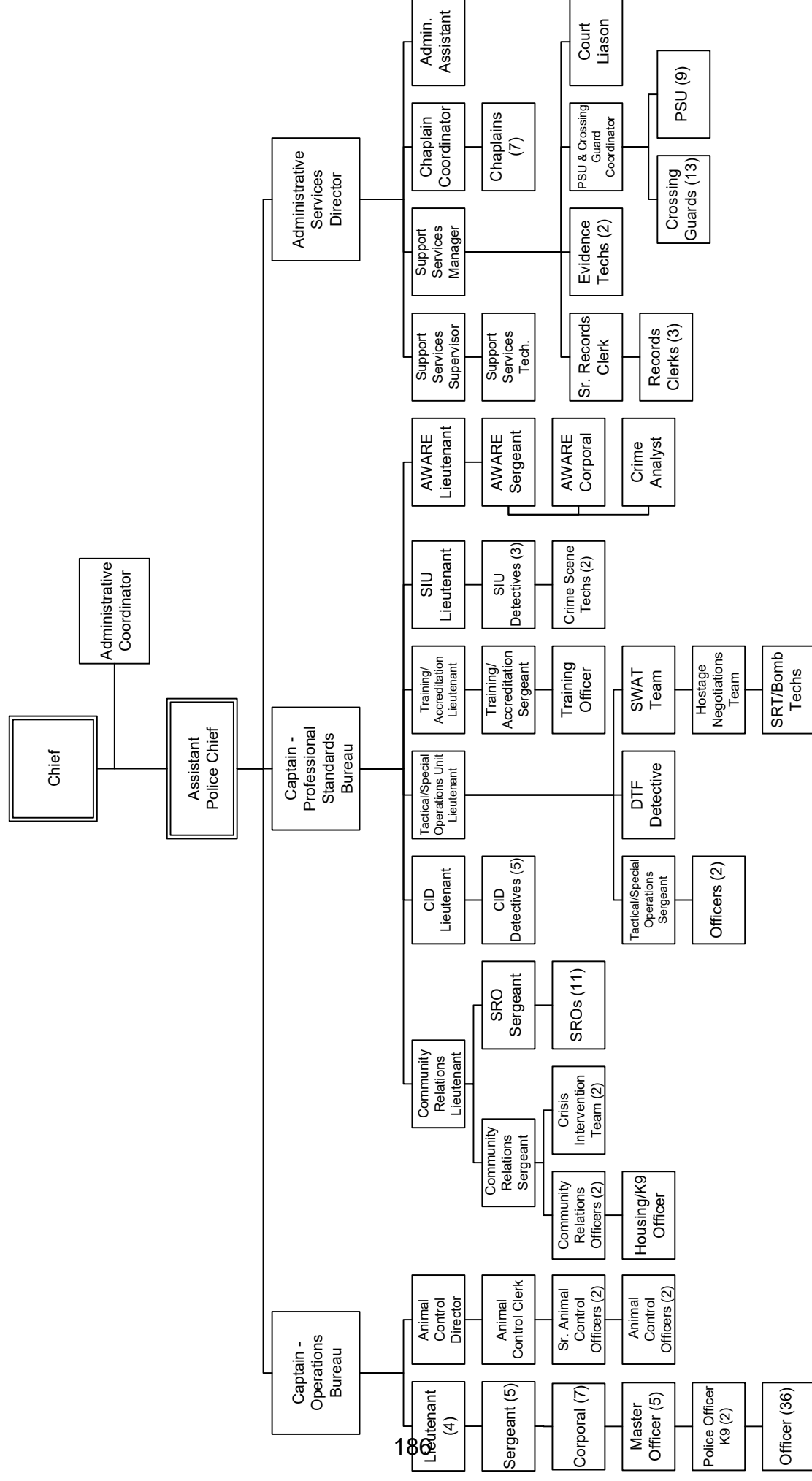
PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110531	Tinsley Park						
5A	Personnel						
110531	51110 Salaries	.00	.00	52,000.00	52,000.00	52,000.00	52,000.00
110531	51120 Overtime	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110531	51140 Parttime	145,000.00	170,000.00	190,000.00	190,000.00	190,000.00	190,000.00
110531	51410 SS	9,200.00	14,000.00	19,278.00	19,278.00	19,278.00	19,278.00
TOTAL Personnel		164,200.00	194,000.00	271,278.00	271,278.00	271,278.00	271,278.00
5B	Operating						
110531	52410 Utilities	78,000.00	89,300.00	92,000.00	92,000.00	92,000.00	92,000.00
110531	52450 Telephone	800.00	37,700.00	15,700.00	15,700.00	15,700.00	15,700.00
110531	52660 Bid Maint	34,500.00	37,171.00	4,000.00	4,000.00	4,000.00	4,000.00
110531	52830 ProfDev	.00	1,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110531	53910 PoolExp	43,800.00	27,500.00	4,300.00	4,300.00	4,300.00	4,300.00
110531	53930 Concession	5,500.00	4,300.00	8,445.00	8,445.00	8,445.00	8,445.00
110531	55110 Ins-Bld	7,115.00	8,199.00	1,950.00	1,950.00	1,950.00	1,950.00
110531	55130 Ins-GenLia	1,808.00	1,885.00	2,200.00	2,200.00	2,200.00	2,200.00
110531	55140 Ins-WC	2,042.00	431.61	5,000.00	5,000.00	5,000.00	5,000.00
110531	55980 ProgramDev	.00	.00	100.00	100.00	100.00	100.00
110531	55990 Misc	.00	.00				
TOTAL Operating		173,565.00	170,486.61	168,695.00	168,695.00	168,695.00	168,695.00
TOTAL Tinsley Park		337,765.00	364,486.61	439,973.00	439,973.00	439,973.00	439,973.00
TOTAL General Fund		337,765.00	364,486.61	439,973.00	439,973.00	439,973.00	439,973.00
TOTAL REVENUE		337,765.00	364,486.61	439,973.00	439,973.00	439,973.00	439,973.00
TOTAL EXPENSE		337,765.00	364,486.61	439,973.00	439,973.00	439,973.00	439,973.00
GRAND TOTAL		337,765.00	364,486.61	439,973.00	439,973.00	439,973.00	439,973.00

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

Police Department & Animal Control



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110300	Police						
5A	Personnel						
110300	51110 Salaries	6,222,838.51	6,759,778.00	6,995,730.00	6,995,730.00	6,921,800.00	6,921,800.00
110300	51120 Overtime	306,410.71	350,007.93	325,000.00	325,000.00	325,000.00	325,000.00
110300	51140 Parttime	127,300.00	127,300.00	127,300.00	127,300.00	127,300.00	127,300.00
110300	51190 Supp Pay	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110300	51210 In Svc	75,200.00	68,000.00	87,200.00	87,200.00	87,200.00	87,200.00
110300	51220 Extrabuty	130,000.00	130,000.00				
110300	51310 Svc Award	2,800.00	2,500.00	2,850.00	2,850.00	2,850.00	2,850.00
110300	51320 Longevity	95,437.50	77,475.00	87,375.00	87,375.00	87,375.00	87,375.00
110300	51330 Sold Vac	85,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
110300	51340 Christmas	19,979.89	19,979.00	22,494.00	22,494.00	22,494.00	22,494.00
110300	51350 College	750.00	125.00	1,030.00	1,030.00	1,030.00	1,030.00
110300	51360 Sick Pay	25,675.00	24,925.00	35,700.00	35,700.00	35,700.00	35,700.00
110300	51400 Dental	64,000.00	67,200.00	70,560.00	70,560.00	70,560.00	70,560.00
110300	51410 SS	530,500.00	573,643.00	588,249.00	588,249.00	590,300.00	590,300.00
110300	51420 Health	1,803,000.00	1,895,000.00	1,989,750.00	1,989,750.00	1,989,750.00	1,989,750.00
110300	51430 Retirement	1,369,000.00	1,468,921.00	1,571,946.00	1,571,946.00	1,577,400.00	1,577,400.00
110300	51440 Life	77,600.00	77,600.00	82,500.00	82,500.00	82,500.00	82,500.00
110300	51450 Vision	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00
110300	51470 Unemplmnt	500.00	500.00	500.00	500.00	500.00	500.00
110300	51480 Ed Reimb	7,979.75	7,576.00	11,940.00	11,940.00	11,940.00	11,940.00
110300	51490 WC Claims	9,000.00	9,000.00	9,270.00	9,270.00	9,270.00	9,270.00
110300	51910 Laundry	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110300	51920 Physicals	12,600.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110300	51930 Pre Emp	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL Personnel		11,002,270.36	11,798,229.93	12,148,094.00	12,148,094.00	12,081,669.00	12,081,669.00
5B	Operating						
110300	52110 Postage	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110300	52160 GPS	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110300	52180 Radios	7,500.00	5,000.00	7,500.00	7,500.00	7,500.00	7,500.00
110300	52230 Public Ed	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110300	52330 Sub Member	3,000.00	4,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110300	52350 Accreditt	5,245.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110300	52360 Investigat		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110300 52370 Advert	500.00	500.00	500.00	500.00	500.00	500.00
110300 52410 Utilities	73,100.00	70,300.00	77,559.00	77,559.00	77,559.00	77,559.00
110300 52450 Telephone	130,100.00	115,400.00	131,400.00	131,400.00	131,400.00	131,400.00
110300 52550 ContrSvc	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300 52610 Veh Maint	132,765.00	170,074.53	155,000.00	155,000.00	150,000.00	150,000.00
110300 52620 Equ Maint	153.96	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300 52660 Bld Maint	65,000.00	74,041.00	71,000.00	71,000.00	68,000.00	68,000.00
110300 52830 ProfDev	82,675.00	101,050.00	90,000.00	90,000.00	85,000.00	85,000.00
110300 52840 RecruitEd	6,430.74	6,400.00	9,000.00	9,000.00	9,000.00	9,000.00
110300 52880 Wk Session	3,000.00	1,200.00	3,000.00	3,000.00	3,000.00	3,000.00
110300 53160 Protectvst	49,564.85	81,093.00	35,350.00	35,350.00	35,350.00	35,350.00
110300 53170 Crimescene	7,500.00	6,936.00	7,500.00	7,500.00	7,500.00	7,500.00
110300 53180 SRTSupply	12,000.00	8,514.00	12,000.00	12,000.00	12,000.00	12,000.00
110300 53190 Office	33,000.00	32,259.00	33,000.00	33,000.00	33,000.00	33,000.00
110300 53210 OpSupply	38,785.58	30,260.00	25,000.00	25,000.00	25,000.00	25,000.00
110300 53220 OSHASupply	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300 53260 Uniform	88,292.47	94,350.00	69,185.00	69,185.00	69,185.00	69,185.00
110300 53270 Ammo	43,706.36	36,600.00	43,000.00	43,000.00	43,000.00	43,000.00
110300 53310 Gas	194,850.00	204,225.00	212,394.00	212,394.00	212,394.00	212,394.00
110300 53400 SexOffReg	13,289.00	7,182.00	.00	.00	.00	.00
110300 53460 THSOcar	.00	13,609.48	.00	.00	.00	.00
110300 53960 CanineExp	6,000.00	8,025.00	8,000.00	8,000.00	8,000.00	8,000.00
110300 53970 Volunteer	2,000.00	1,950.00	2,500.00	2,500.00	2,500.00	2,500.00
110300 55110 Ins-Bld	20,465.00	23,851.00	24,566.00	24,566.00	24,566.00	24,566.00
110300 55120 Ins-Veh	118,800.00	149,624.00	154,113.00	154,113.00	154,113.00	154,113.00
110300 55130 Ins-GenLia	90,236.00	112,404.00	115,777.00	115,777.00	115,777.00	115,777.00
110300 55140 Ins-WC	177,207.00	252,364.34	212,995.00	212,995.00	212,995.00	212,995.00
110300 55190 Ins-Bonds	50.00	515.00	531.00	531.00	531.00	531.00
TOTAL Operating	1,435,415.96	1,654,427.35	1,546,570.00	1,546,570.00	1,533,570.00	1,533,570.00

5C Capital

110300 99470 Equip	41,703.42	3,907.00	14,325.00	114,325.00	114,325.00	114,325.00
110300 99500 Hardware	30,000.00	35,000.00	60,000.00	60,000.00	35,000.00	35,000.00
110300 99510 Software	168,769.26	101,800.00	104,939.00	104,939.00	104,939.00	104,939.00
TOTAL Capital	240,472.68	140,707.00	179,264.00	279,264.00	254,264.00	254,264.00
TOTAL Police	12,678,159.00	13,593,364.28	13,873,928.00	13,973,928.00	13,869,503.00	13,869,503.00
TOTAL General Fund	12,678,159.00	13,593,364.28	13,873,928.00	13,973,928.00	13,869,503.00	13,869,503.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	12,678,159.00	13,593,364.28	13,873,928.00	13,973,928.00	13,869,503.00	13,869,503.00
GRAND TOTAL	12,678,159.00	13,593,364.28	13,873,928.00	13,973,928.00	13,869,503.00	13,869,503.00

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

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110341	Animal Control						
5A	Personnel						
110341	Salaries	285,100.00	301,051.00	311,588.00	311,588.00	311,588.00	311,588.00
110341	Overtime	14,600.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110341	Svc Award	475.00	.00	.00	.00	.00	.00
110341	Longevity	4,950.00	5,325.00	5,850.00	5,850.00	5,850.00	5,850.00
110341	Sold Vac	4,500.00	4,500.00	4,800.00	4,800.00	4,800.00	4,800.00
110341	Christmas	985.00	978.00	978.00	978.00	978.00	978.00
110341	Sick Pay	1,625.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
110341	Dental	3,600.00	3,800.00	3,990.00	3,990.00	3,990.00	3,990.00
110341	SS	24,100.00	25,455.00	27,000.00	27,000.00	27,000.00	27,000.00
110341	Health	73,400.00	77,100.00	83,564.00	83,564.00	83,564.00	83,564.00
110341	Retirement	53,100.00	50,022.00	51,437.00	51,437.00	51,437.00	51,437.00
110341	Life	3,600.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110341	Vision	700.00	700.00	700.00	700.00	700.00	700.00
110341	WC Claims	1,000.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110341	Laundry	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341	Physicals	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL Personnel		473,235.00	492,331.00	513,307.00	513,307.00	513,307.00	513,307.00
5B	Operating						
110341	Postage	200.00	200.00	200.00	200.00	200.00	200.00
110341	GPS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341	Sub Member	750.00	800.00	800.00	800.00	800.00	800.00
110341	Advert	300.00	300.00	300.00	300.00	300.00	300.00
110341	Utilities	10,000.00	10,300.00	10,300.00	10,300.00	10,300.00	10,300.00
110341	Telephone	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110341	Spay/Neuter	45,000.00	40,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110341	VetExp	20,600.00	27,800.00	30,000.00	30,000.00	30,000.00	30,000.00
110341	Veh Maint	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110341	Bld Maint	15,700.00	15,000.00	19,000.00	19,000.00	13,000.00	13,000.00
110341	ProfDev	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110341	Card Fees	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341	Landfill	1,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
110341	Office	3,600.00	4,700.00	4,000.00	4,000.00	4,000.00	4,000.00
110341	OSHA Supply	500.00	500.00	500.00	500.00	500.00	500.00

NEXT YEAR BUDGET LEVELS REPORT

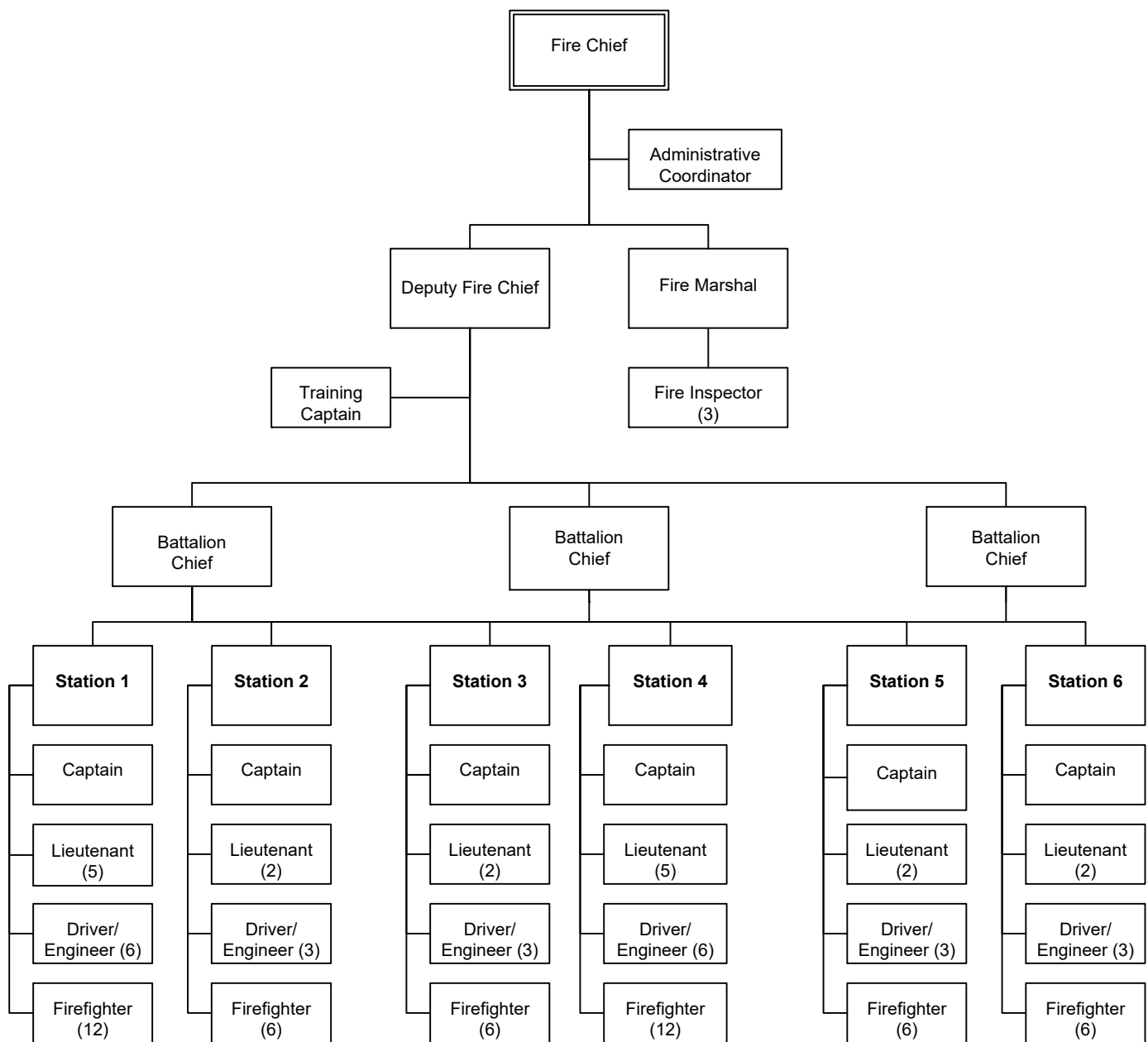
PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110341 53260 Uniform	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110341 53270 Ammo	250.00	.00	.00	.00	.00	.00
110341 53310 Gas	8,600.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110341 53950 PetSupply	9,640.00	12,165.00	7,600.00	7,600.00	7,600.00	7,600.00
110341 53970 Volunteer	500.00	500.00	500.00	500.00	500.00	500.00
110341 55110 Ins-Bld	894.00	998.00	1,027.00	1,027.00	1,027.00	1,027.00
110341 55120 Ins-Veh	1,854.00	2,515.00	2,591.00	2,591.00	2,591.00	2,591.00
110341 55130 Ins-GenLia	1,422.00	1,282.00	1,321.00	1,321.00	1,321.00	1,321.00
110341 55140 Ins-WC	5,764.00	5,615.39	5,344.00	5,344.00	5,344.00	5,344.00
TOTAL Operating	147,874.00	153,975.39	159,783.00	159,783.00	153,783.00	153,783.00
5C Capital						
110341 99470 Equip	1,000.00	1,000.00	1,450.00	1,450.00	1,000.00	1,000.00
110341 99500 Hardware	1,000.00	1,000.00	5,500.00	5,500.00	3,000.00	3,000.00
TOTAL Capital	2,000.00	2,000.00	6,950.00	6,950.00	4,000.00	4,000.00
TOTAL Animal Control	623,109.00	648,306.39	680,040.00	680,040.00	671,090.00	671,090.00
TOTAL General Fund	623,109.00	648,306.39	680,040.00	680,040.00	671,090.00	671,090.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	623,109.00	648,306.39	680,040.00	680,040.00	671,090.00	671,090.00
GRAND TOTAL	623,109.00	648,306.39	680,040.00	680,040.00	671,090.00	671,090.00

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

Cleveland Fire Department



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110350	Fire						
5A	Personnel						
110350	51110 Salaries	5,971,131.61	6,395,686.00	6,715,470.00	6,715,470.00	6,666,500.00	6,666,500.00
110350	51120 Overtime	206,748.24	233,573.00	250,000.00	270,000.00	270,000.00	270,000.00
110350	51180 Fireruns	4,140.00	90.00	4,140.00	4,140.00	4,140.00	4,140.00
110350	51190 Supp Pay	84,700.00	101,500.00	112,000.00	112,000.00	112,000.00	112,000.00
110350	51210 In Svc	82,400.00	81,600.00	85,600.00	85,600.00	85,600.00	85,600.00
110350	51310 Svc Award	2,150.00	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110350	51320 Longevity	88,769.00	87,075.00	108,150.00	108,150.00	108,150.00	108,150.00
110350	51330 Sold Vac	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
110350	51340 Christmas	16,731.15	16,406.00	18,000.00	18,000.00	18,000.00	18,000.00
110350	51350 College	125.00	.00	.00	.00	.00	.00
110350	51360 Sick Pay	21,975.00	21,800.00	27,000.00	27,000.00	27,000.00	27,000.00
110350	51400 Dental	86,390.00	90,710.00	95,250.00	95,250.00	95,250.00	95,250.00
110350	51410 SS	498,570.00	512,431.00	515,000.00	515,000.00	519,000.00	519,000.00
110350	51420 Health	1,745,670.00	1,832,954.00	1,924,602.00	1,924,602.00	1,924,602.00	1,924,602.00
110350	51430 Retirement	1,515,720.00	1,611,470.00	1,692,044.00	1,692,044.00	1,702,600.00	1,702,600.00
110350	51440 Life	78,330.00	82,246.00	86,358.00	86,358.00	86,358.00	86,358.00
110350	51450 Vision	19,080.00	20,034.00	21,036.00	21,036.00	21,036.00	21,036.00
110350	51480 Ed Reimb	13,650.00	28,650.00	30,000.00	30,000.00	30,000.00	30,000.00
110350	51490 WC Claims	7,800.00	8,034.00	8,436.00	8,436.00	8,436.00	8,436.00
110350	51910 Laundry	22,000.00	22,000.00	28,000.00	28,000.00	28,000.00	28,000.00
110350	51920 Physicals	50,000.00	48,000.00	53,500.00	53,500.00	53,500.00	53,500.00
110350	51930 Pre Emp	35,000.00	35,000.00	40,000.00	40,000.00	40,000.00	40,000.00
TOTAL Personnel		10,591,080.00	11,272,259.00	11,859,586.00	11,879,586.00	11,845,172.00	11,845,172.00
5B	Operating						
110350	52110 Postage	500.00	500.00	500.00	500.00	500.00	500.00
110350	52180 Radios	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110350	52230 Public Ed	4,000.00	8,000.00	10,000.00	10,000.00	8,000.00	8,000.00
110350	52330 Sub Member	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110350	52350 Accreditt	4,500.00	4,500.00	5,000.00	5,000.00	5,000.00	5,000.00
110350	52370 Advert	600.00	600.00	600.00	600.00	600.00	600.00
110350	52410 Utilities	128,500.00	132,355.00	136,326.00	136,326.00	136,326.00	136,326.00
110350	52450 Telephone	67,000.00	69,010.00	69,217.00	69,217.00	69,217.00	69,217.00
110350	52600 Appar Test	5,500.00	6,113.00	6,000.00	6,000.00	6,000.00	6,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

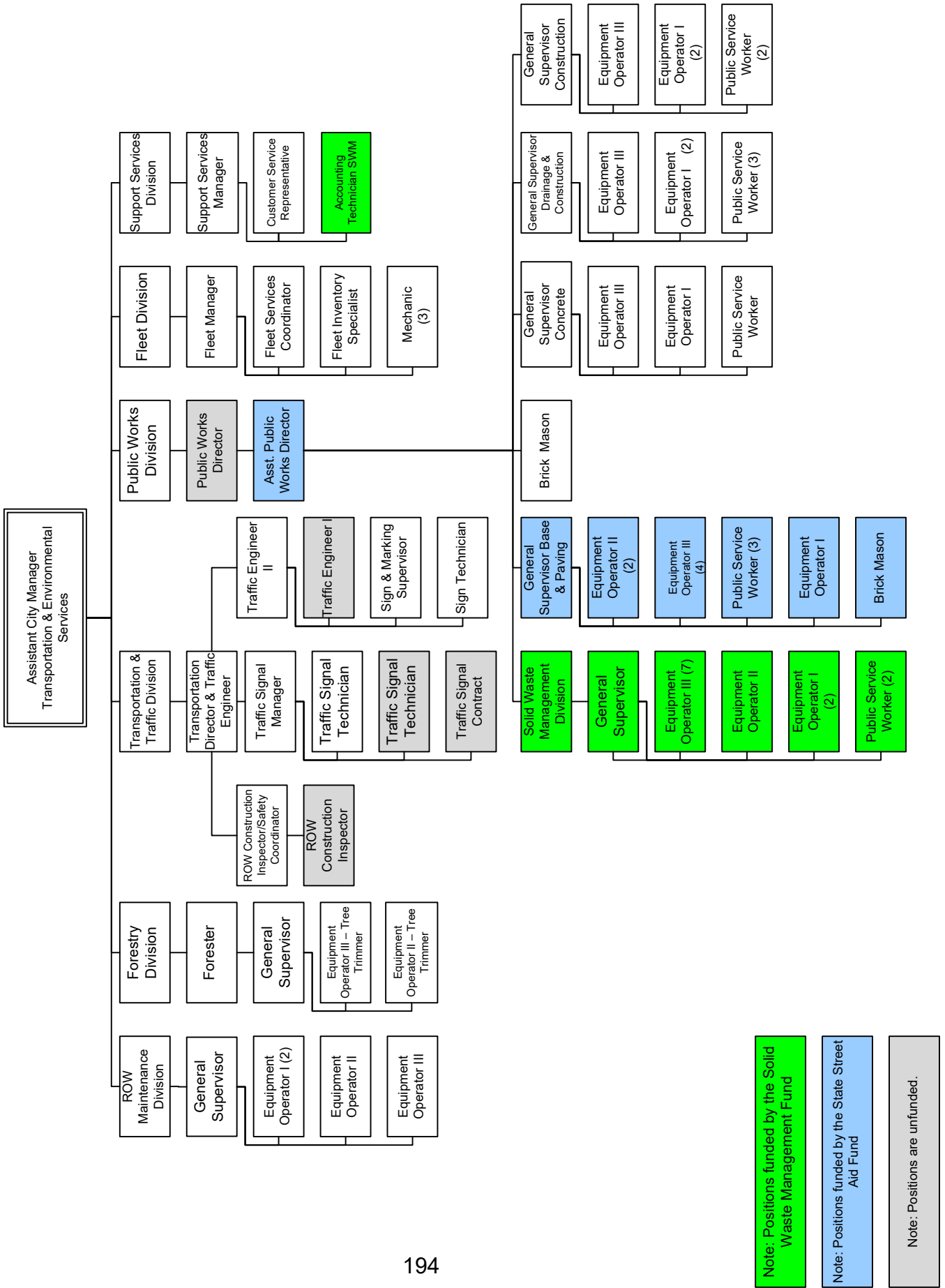
FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110350 52610 Veh Maint	104,500.00	100,000.00	110,000.00	110,000.00	110,000.00	110,000.00
110350 52620 Equ Maint	3,500.00	5,387.00	6,000.00	6,000.00	6,000.00	6,000.00
110350 52650 SpEqumaint	3,000.00	5,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110350 52660 Bld Maint	90,000.00	101,973.06	65,000.00	65,000.00	65,000.00	65,000.00
110350 52830 ProfDev	20,000.00	20,000.00	25,000.00	25,000.00	20,000.00	20,000.00
110350 52840 RecruitEd	17,200.00	7,000.00	8,000.00	8,000.00	7,000.00	7,000.00
110350 52880 Wk Session	2,000.00	2,000.00	2,500.00	2,500.00	2,000.00	2,000.00
110350 53190 Office	9,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110350 53210 OpSupply	16,500.00	16,321.00	41,500.00	41,500.00	41,500.00	41,500.00
110350 53220 OSHASupply	-700.00	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00
110350 53230 Med Supply	12,500.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110350 53260 Uniform	34,500.00	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00
110350 53310 Gas	62,850.00	66,000.00	69,300.00	69,300.00	69,300.00	69,300.00
110350 53440 PPE Gear	103,900.00	114,848.00	110,000.00	110,000.00	110,000.00	110,000.00
110350 53940 Hazmat	4,500.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110350 53980 HonorGd	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110350 53990 Donation	15,979.00	1,381.50	.00	.00	.00	.00
110350 55110 Ins-Bld	22,067.00	25,612.00	26,380.00	26,380.00	26,380.00	26,380.00
110350 55120 Ins-Veh	55,406.00	135,802.00	139,876.00	139,876.00	139,876.00	139,876.00
110350 55130 Ins-GenLia	35,269.00	34,139.00	37,492.00	37,492.00	37,492.00	37,492.00
110350 55140 Ins-WC	113,060.00	145,739.68	15,202.00	15,202.00	153,000.00	153,000.00
110350 55990 Misc	.00	500.00	500.00	500.00	500.00	500.00
TOTAL Operating	945,131.00	1,083,781.24	977,893.00	977,893.00	1,107,191.00	1,107,191.00

5C Capital	
110350 99340 Furn	.00
110350 99470 Equip	100,000.00
110350 99500 Hardware	13,000.00
110350 99510 Software	28,000.00
TOTAL Capital	141,000.00
TOTAL Fire	11,677,211.00
TOTAL General Fund	11,677,211.00
TOTAL REVENUE	.00
TOTAL EXPENSE	11,677,211.00
GRAND TOTAL	11,677,211.00

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

Transportation & Environmental Services



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110400	Public works						
5A	Personnel						
110400	51110 Salaries	984,875.00	1,156,398.00	1,408,000.00	1,408,000.00	1,417,000.00	1,417,000.00
110400	51120 Overtime	20,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
110400	51130 Seasonal	30,000.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00
110400	51140 Parttime	12,044.00	10,400.00	12,480.00	12,480.00	12,480.00	12,480.00
110400	51190 Supp Pay	700.00	700.00	700.00	700.00	700.00	700.00
110400	51310 Svc Award	400.00	575.00	450.00	450.00	450.00	450.00
110400	51320 Longevity	17,925.00	17,850.00	19,800.00	19,800.00	19,800.00	19,800.00
110400	51330 Sold Vac	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
110400	51340 Christmas	2,800.00	3,912.00	4,401.00	4,401.00	4,401.00	4,401.00
110400	51350 College	125.00	125.00	125.00	125.00	125.00	125.00
110400	51360 Sick Pay	2,375.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110400	51400 Dental	17,000.00	18,850.00	16,900.00	16,900.00	16,900.00	16,900.00
110400	51410 SS	89,000.00	98,674.00	114,000.00	114,000.00	114,700.00	114,700.00
110400	51420 Health	368,900.00	394,125.00	363,700.00	363,700.00	363,700.00	363,700.00
110400	51430 Retirement	203,500.00	213,812.00	253,700.00	253,700.00	255,300.00	255,300.00
110400	51440 Life	14,400.00	14,796.00	18,455.00	18,455.00	18,455.00	18,455.00
110400	51450 Vision	3,300.00	3,550.00	2,800.00	2,800.00	2,800.00	2,800.00
110400	51490 WC Claims	2,000.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
110400	51910 Laundry	600.00	600.00	600.00	600.00	600.00	600.00
110400	51920 Physicals	1,437.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
110400	51970 Safe Shoes	2,880.00	4,200.00	4,600.00	4,600.00	4,600.00	4,600.00
110400	52820 Car Allow	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel		1,792,461.00	2,015,367.00	2,298,011.00	2,298,011.00	2,309,311.00	2,309,311.00
5B	Operating						
110400	52110 Postage	25.00	200.00	200.00	200.00	200.00	200.00
110400	52160 GPS	3,000.00	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
110400	52180 Radios	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110400	52330 Sub Member	250.00	500.00	900.00	900.00	900.00	900.00
110400	52370 Advert	200.00	300.00	300.00	300.00	300.00	300.00
110400	52410 Utilities	41,000.00	42,230.00	43,500.00	43,500.00	43,500.00	43,500.00
110400	52450 Telephone	21,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
110400	52560 ProfSer	45.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110400	52660 Bid Maint	34,500.00	18,071.80	14,500.00	14,500.00	14,500.00	14,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110400 52830 ProfDev	302.00	1,000.00	4,250.00	4,250.00	4,000.00	4,000.00
110400 52880 wk Session	200.00	200.00	200.00	200.00	200.00	200.00
110400 53190 Office	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110400 53210 OpSupply	14,100.00	12,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110400 53220 OSHASupply	7,803.00	6,000.00	6,500.00	6,500.00	6,500.00	6,500.00
110400 53260 Uniform	8,563.00	11,600.00	13,000.00	13,000.00	12,000.00	12,000.00
110400 53310 Gas	88,900.00	95,600.00	99,500.00	99,500.00	99,500.00	99,500.00
110400 53320 Repair	172,928.00	132,452.00	135,000.00	135,000.00	135,000.00	135,000.00
110400 53410 SignSupply	28,820.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110400 54710 PavingMat	375,000.00	355,000.00	355,000.00	355,000.00	355,000.00	355,000.00
110400 55110 Ins-Bld	9,414.00	11,414.00	11,600.00	11,600.00	11,600.00	11,600.00
110400 55120 Ins-Veh	14,470.00	29,220.00	30,100.00	30,100.00	30,100.00	30,100.00
110400 55130 Ins-GenLia	10,168.00	9,420.00	9,700.00	9,700.00	9,700.00	9,700.00
110400 55140 Ins-WC	41,910.00	33,645.59	42,550.00	42,550.00	42,550.00	42,550.00
110400 55950 EE Apprec	3,552.00	4,200.00	4,200.00	4,200.00	4,000.00	4,000.00
110400 55990 Misc	1,180.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Operating	884,330.00	831,153.39	854,100.00	854,100.00	852,650.00	852,650.00
5C Capital						
110400 99470 Equip	31,180.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110400 99500 Hardware	1,013.00	3,300.00	9,348.00	9,348.00	5,000.00	5,000.00
110400 99510 Software	714.00	.00	.00	.00	.00	.00
TOTAL Capital	32,907.00	8,300.00	14,348.00	14,348.00	10,000.00	10,000.00
TOTAL Public Works	2,709,698.00	2,854,820.39	3,166,459.00	3,166,459.00	3,171,961.00	3,171,961.00
TOTAL General Fund	2,709,698.00	2,854,820.39	3,166,459.00	3,166,459.00	3,171,961.00	3,171,961.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	2,709,698.00	2,854,820.39	3,166,459.00	3,166,459.00	3,171,961.00	3,171,961.00
GRAND TOTAL	2,709,698.00	2,854,820.39	3,166,459.00	3,166,459.00	3,171,961.00	3,171,961.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110421	Street Lighting						
5B	Operating						
110421	52410 Utilities	1,035,000.00	1,100,000.00	1,100,000.00	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	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00
110421	52490 ITS Maint	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
110421	52640 TL Maint	783,000.00	850,000.00	855,000.00	855,000.00	855,000.00	855,000.00
TOTAL Operating		1,905,700.00	2,037,700.00	2,042,700.00	2,042,700.00	2,042,700.00	2,042,700.00
5C	Capital						
110421	99470 Equip	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Capital		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL Street Lighting		1,915,700.00	2,047,700.00	2,052,700.00	2,052,700.00	2,052,700.00	2,052,700.00
TOTAL General Fund		1,915,700.00	2,047,700.00	2,052,700.00	2,052,700.00	2,052,700.00	2,052,700.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		1,915,700.00	2,047,700.00	2,052,700.00	2,052,700.00	2,052,700.00	2,052,700.00
GRAND TOTAL		1,915,700.00	2,047,700.00	2,052,700.00	2,052,700.00	2,052,700.00	2,052,700.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110123	Fleet						
5A	Personnel						
110123	51110 Salaries	375,215.00	368,758.00	407,200.00	407,200.00	407,200.00	407,200.00
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	.00	400.00	250.00	250.00	250.00	250.00
110123	51320 Longevity	8,625.00	7,650.00	9,075.00	9,075.00	9,075.00	9,075.00
110123	51330 Sold Vac	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00
110123	51340 Christmas	975.00	980.00	980.00	980.00	980.00	980.00
110123	51360 Sick Pay	800.00	600.00	950.00	950.00	950.00	950.00
110123	51400 Dental	4,500.00	5,038.00	3,600.00	3,600.00	3,600.00	3,600.00
110123	51410 SS	30,800.00	29,818.00	33,300.00	33,300.00	33,300.00	33,300.00
110123	51420 Health	97,700.00	90,631.00	81,100.00	81,100.00	81,100.00	81,100.00
110123	51430 Retirement	69,100.00	66,963.00	74,600.00	74,600.00	74,600.00	74,600.00
110123	51440 Life	4,800.00	4,575.00	5,104.00	5,104.00	5,104.00	5,104.00
110123	51450 Vision	1,000.00	1,079.00	660.00	660.00	660.00	660.00
110123	51490 WC Claims	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL Personnel		609,615.00	592,592.00	632,919.00	632,919.00	632,919.00	632,919.00
5B	Operating						
110123	52110 Postage	2.00	137.00	200.00	200.00	200.00	200.00
110123	52330 Sub Member	150.00	216.00	300.00	300.00	300.00	300.00
110123	52370 Advert	.00	200.00	200.00	200.00	200.00	200.00
110123	52410 Utilities	24,200.00	24,900.00	25,700.00	25,700.00	25,700.00	25,700.00
110123	52450 Telephone	8,387.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00
110123	52610 Veh Maint	4,273.00	2,544.00	2,100.00	2,100.00	2,100.00	2,100.00
110123	52620 Equ Maint	9,833.00	8,000.00	9,300.00	9,300.00	9,300.00	9,300.00
110123	52660 Bld Maint	14,700.00	12,000.00	12,000.00	12,000.00	11,000.00	11,000.00
110123	52830 ProfDev	273.00	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00
110123	53190 Office	4,845.00	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110123	53220 OSHA Supply	2,200.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110123	53260 Uniform	1,777.00	2,340.00	2,800.00	2,800.00	2,800.00	2,800.00
110123	53310 Gas	2,500.00	3,150.00	3,200.00	3,200.00	3,200.00	3,200.00
110123	53320 Repair	.00	6,063.00	6,100.00	6,100.00	6,100.00	6,100.00
110123	55110 Ins-Bld	4,438.00	5,181.00	5,400.00	5,400.00	5,400.00	5,400.00
110123	55120 Ins-Veh	1,418.00	1,319.00	1,400.00	1,400.00	1,400.00	1,400.00
110123	55130 Ins-Gen Lia	1,657.00	1,434.00	1,500.00	1,500.00	1,500.00	1,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
110123	55140	Ins-WC	8,115.63	8,000.00	8,000.00	8,000.00	8,000.00	
TOTAL Operating		88,153.00	94,299.63	95,900.00	95,900.00	93,900.00	93,900.00	
5C Capital								
110123	99470	Equip	12,596.00	6,000.00	6,000.00	3,000.00	3,000.00	
110123	99500	Hardware	4,800.00	4,500.00	4,500.00	2,000.00	2,000.00	
110123	99510	Software	22,900.00	22,900.00	22,900.00	22,900.00	22,900.00	
TOTAL Capital		22,537.80	40,296.00	33,400.00	33,400.00	27,900.00	27,900.00	
TOTAL Fleet		720,305.80	727,187.63	762,219.00	762,219.00	754,719.00	754,719.00	
TOTAL General Fund		720,305.80	727,187.63	762,219.00	762,219.00	754,719.00	754,719.00	
TOTAL REVENUE		720,305.80	727,187.63	762,219.00	762,219.00	754,719.00	754,719.00	
TOTAL EXPENSE		720,305.80	727,187.63	762,219.00	762,219.00	754,719.00	754,719.00	
GRAND TOTAL		720,305.80	727,187.63	762,219.00	762,219.00	754,719.00	754,719.00	

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110122	Forestry and Landscaping						
5A	Personnel						
110122	Salaries	457,600.00	471,871.00	504,300.00	504,300.00	504,300.00	504,300.00
110122	Overtime	2,500.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
110122	Parttime	15,000.00	24,500.00	16,000.00	16,000.00	16,000.00	16,000.00
110122	Svc Award	600.00	.00	75.00	75.00	75.00	75.00
110122	Longevity	9,525.00	10,050.00	8,850.00	8,850.00	8,850.00	8,850.00
110122	Sold Vac	3,800.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110122	Christmas	1,485.00	1,467.00	1,467.00	1,467.00	1,467.00	1,467.00
110122	Sick Pay	1,425.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110122	Dental	6,700.00	6,000.00	5,400.00	5,400.00	5,400.00	5,400.00
110122	SS	38,600.00	42,148.00	42,000.00	42,000.00	42,000.00	42,000.00
110122	Health	128,800.00	115,910.00	118,900.00	118,900.00	118,900.00	118,900.00
110122	Retirement	83,300.00	89,218.00	91,600.00	91,600.00	91,600.00	91,600.00
110122	Life	5,700.00	5,987.00	6,266.00	6,266.00	6,266.00	6,266.00
110122	Vision	1,500.00	1,242.00	1,000.00	1,000.00	1,000.00	1,000.00
110122	WC Claims	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
110122	Physicals	625.00	500.00	500.00	500.00	500.00	500.00
110122	Car Allow	4,200.00	2,100.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel		763,260.00	786,493.00	816,058.00	816,058.00	816,058.00	816,058.00
5B	Operating						
110122	Postage	100.00	100.00	100.00	100.00	100.00	100.00
110122	GPS	4,450.00	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00
110122	Sub Member	.00	600.00	600.00	600.00	600.00	600.00
110122	Utilities	4,200.00	4,350.00	4,500.00	4,500.00	4,500.00	4,500.00
110122	Telephone	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00
110122	ContrSvc	27,466.00	30,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110122	Veh Maint	142,000.00	152,523.14	50,000.00	50,000.00	50,000.00	50,000.00
110122	Equ Maint	.00	707.00	1,000.00	1,000.00	1,000.00	1,000.00
110122	Bld Maint	.00	2,000.00	.00	.00	.00	.00
110122	ProfDev	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110122	wk Session	750.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110122	Office	350.00	750.00	800.00	800.00	800.00	800.00
110122	OpSupply	9,150.00	12,683.00	9,200.00	9,200.00	9,200.00	9,200.00
110122	Uniform	3,709.00	5,285.00	4,750.00	4,750.00	4,750.00	4,750.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
110122 53280 Trees	1,000.00	9,000.00	9,000.00	9,000.00	8,000.00	8,000.00
110122 53310 Gas	22,300.00	32,048.00	37,000.00	37,000.00	37,000.00	37,000.00
110122 53990 Donation	12,970.00	8,408.27	.00	.00	.00	.00
110122 55120 Ins-Veh	7,642.00	13,901.00	14,400.00	14,400.00	14,400.00	14,400.00
110122 55130 Ins-GenLia	2,085.00	1,947.00	2,006.00	2,006.00	2,006.00	2,006.00
110122 55140 Ins-WC	8,710.00	14,078.47	14,500.00	14,500.00	14,500.00	14,500.00
TOTAL Operating	254,282.00	302,580.88	197,056.00	197,056.00	196,056.00	196,056.00
5C Capital						
110122 99470 Equip	3,600.00	1,000.00	3,500.00	3,500.00	2,500.00	2,500.00
110122 99500 Hardware	1,500.00	750.00	2,000.00	2,000.00	1,000.00	1,000.00
TOTAL Capital	5,100.00	1,750.00	5,500.00	5,500.00	3,500.00	3,500.00
TOTAL Forestry and Landscapi	1,022,642.00	1,090,823.88	1,018,614.00	1,018,614.00	1,015,614.00	1,015,614.00
TOTAL General Fund	1,022,642.00	1,090,823.88	1,018,614.00	1,018,614.00	1,015,614.00	1,015,614.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,022,642.00	1,090,823.88	1,018,614.00	1,018,614.00	1,015,614.00	1,015,614.00
GRAND TOTAL	1,022,642.00	1,090,823.88	1,018,614.00	1,018,614.00	1,015,614.00	1,015,614.00

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

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: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110700	Appropriations						
5B	Operating						
110700	57000 Jntly Fund	11,952.00	4,176.00	30,000.00	30,000.00	143,580.00	143,580.00
110700	57010 Museum	42,300.00	42,300.00	.00	.00	.00	.00
110700	57030 TML Dues	10,612.00	10,824.00	11,000.00	11,000.00	11,000.00	11,000.00
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	10,000.00	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	12,500.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110700	57080 CrCommSvc	70,000.00	60,000.00	65,000.00	65,000.00	65,000.00	65,000.00
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	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	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
110700	57140 EMA	112,811.00	110,000.00	112,000.00	112,000.00	112,000.00	112,000.00
110700	57150 MainStProj	4,000.00	9,000.00	9,000.00	9,000.00	10,000.00	10,000.00
110700	57170 VetAffairs	30,025.00	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
110700	57180 Behav Rsch	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700	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	107,420.00	107,420.00
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	18,500.00	18,500.00	18,500.00	18,500.00	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	57370 Land Bank	.00	25,000.00	.00	25,000.00	25,000.00	25,000.00
110700	57400 VocSchool	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00
TOTAL Operating		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00
TOTAL Appropriations		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00
TOTAL General Fund		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00
GRAND TOTAL		1,382,900.00	1,451,500.00	1,417,200.00	1,442,200.00	1,567,200.00	1,567,200.00

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

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 \$9,563.94 per student for total operating costs of the Bradley County School System (BCSS). The State average was \$11,133.02, which means the BCSS was \$1,569.08 below the State average. In FY2022 Cleveland City Schools spent \$11,169.43 per pupil on operating costs. This is \$1,605.49 more than the BCSS, and \$36.41 above the State average. The bulk of this additional operating money comes from the city. This supplement for FY2025 increased \$6,383,380.

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 FY2025 is \$4,615,494. The transfer to the Debt Service Fund for the city is \$7,961,450.

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 \$690,550.

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 \$16,350,380 in FY2025 to these other funds.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

General Fund		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110999	Other Financing Sources						
5D	Other Sources (Uses)						
110999	57610 Tfr School	5,801,500.00	6,024,900.00	.00	6,383,380.00	6,383,380.00	6,383,380.00
110999	57620 Tfr Debt	6,086,093.00	7,022,368.00	.00	7,961,450.00	7,961,450.00	7,961,450.00
110999	57630 Tfr Library	684,000.00	707,000.00	.00	690,550.00	690,550.00	690,550.00
110999	57640 Tfr Sidwst	150,000.00	.00	.00	.00	.00	.00
110999	57660 Tfr CIP	3,896,493.00	1,076,521.00	.00	965,000.00	1,165,000.00	1,165,000.00
110999	57670 Tfr MPO	151,500.00	100,000.00	.00	100,000.00	100,000.00	100,000.00
110999	57680 Tfr CDBG	30,000.00	50,000.00	.00	50,000.00	50,000.00	50,000.00
TOTAL Other Sources (Uses)		16,799,586.00	14,980,789.00	.00	16,150,380.00	16,350,380.00	16,350,380.00
TOTAL Other Financing Source		16,799,586.00	14,980,789.00	.00	16,150,380.00	16,350,380.00	16,350,380.00
TOTAL General Fund		16,799,586.00	14,980,789.00	.00	16,150,380.00	16,350,380.00	16,350,380.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		16,799,586.00	14,980,789.00	.00	16,150,380.00	16,350,380.00	16,350,380.00
GRAND TOTAL		16,799,586.00	14,980,789.00	.00	16,150,380.00	16,350,380.00	16,350,380.00

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

SPECIAL REVENUE FUNDS

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

The City's Special Revenue Funds include the State Street Aid Fund, Solid Waste Management Fund, Drug Enforcement Trust Fund, VCIF Competitive Grant, Bryne Memorial Justice Assistant Grant, School Fund, School Food Services, Library Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, E-Ticketing Grant Fund and the Hotel Lodging Tax.

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 82.9% 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 85.5% 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 7.8% 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 8.9% of their funds as a transfer from other funds. The city's General Fund will transfer more than \$6.3 million to the School Fund for education, \$690,550 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

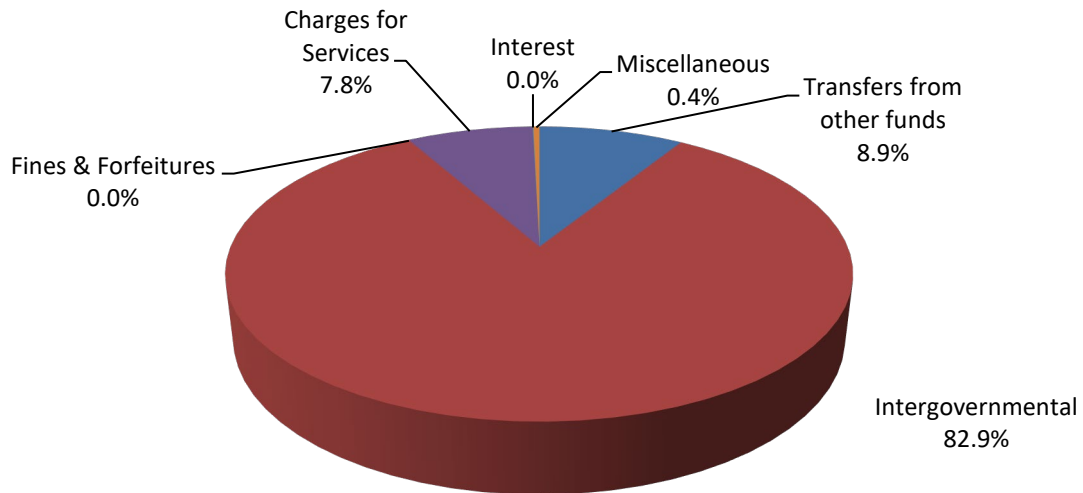
More than 85.5%, or \$70 million, of the \$81 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. Almost 8.8% is spent on public works including projects and programs within the State Street Aid Fund and Solid Waste Management Fund.

Summary information for revenues and other sources and expenditures and other uses is included, followed by the individual funds.

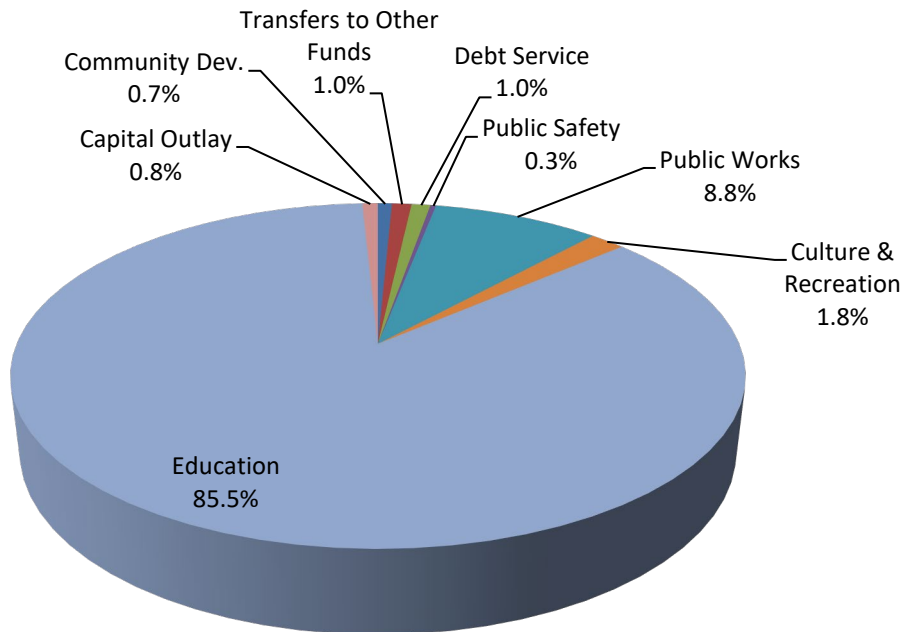
Special Revenue Funds Budget Summary

	FY2023 ACTUAL BUDGET	FY2024 ORIGINAL BUDGET	FY2024 AMENDED BUDGET	FY2025 PROPOSED BUDGET	% OF TOTAL BUDGET
<i>Revenues and Other Financial Resources</i>					
Intergovernmental Revenues	\$70,288,296	\$68,717,043	\$68,717,043	\$67,236,261	82.9%
Charges for Services	\$4,610,838	\$5,999,949	\$5,999,949	\$6,307,462	7.8%
Fines and Forfeitures	\$170	\$0	\$0	\$0	0.0%
Interest (Investment) Income	\$659,515	\$255,366	\$255,366	\$31,300	0.0%
Miscellaneous Revenues	\$3,424,776	\$1,552,484	\$1,552,484	\$307,829	0.4%
Transfer from Other Funds	\$6,817,879	\$6,881,900	\$6,881,900	\$7,223,930	8.9%
<i>Total Revenues and Other Financial Resources</i>	\$85,801,474	\$83,406,742	\$83,406,742	\$81,106,782	100.0%
<i>Expenditures and Other Financing Uses</i>					
Community Development	\$406,024	\$772,088	\$772,088	\$600,874	0.7%
Public Safety	\$73,522	\$384,992	\$384,992	\$241,013	0.3%
Public Works	\$5,149,131	\$6,554,279	\$6,554,279	\$7,116,851	8.8%
Culture and Recreation	\$1,480,602	\$1,533,056	\$1,533,056	\$1,494,410	1.8%
Education	\$69,292,974	\$69,467,743	\$69,467,743	\$69,370,780	85.5%
Capital Outlay	\$3,059,414	\$2,867,973	\$2,867,973	\$661,800	0.8%
Debt Service Principal	\$969,055	\$674,040	\$674,040	\$801,524	1.0%
Debt Service Interest & Other	\$37,090	\$174,046	\$174,046	\$0	0.0%
Transfers to Other Funds	\$1,245,385	\$1,212,473	\$1,212,473	\$837,095	1.0%
<i>Total Expenditures and Other Financing Uses</i>	\$81,713,197	\$83,640,690	\$83,640,690	\$81,124,347	100%
<i>Increase (Decrease) in Fund Balance</i>	\$ 4,088,277	\$ (233,948)	\$ (233,948)	\$ (17,565)	
<i>Fund Balance at Beginning of FY</i>	\$ 18,676,134	\$ 22,764,411	\$ 22,764,411	\$ 22,530,463	
<i>Fund Balance at End of FY</i>	\$ 22,764,411	\$ 22,530,463	\$ 22,530,463	\$ 22,512,898	

Summary of Special Revenue Funds Revenue and Other Sources - FY2025

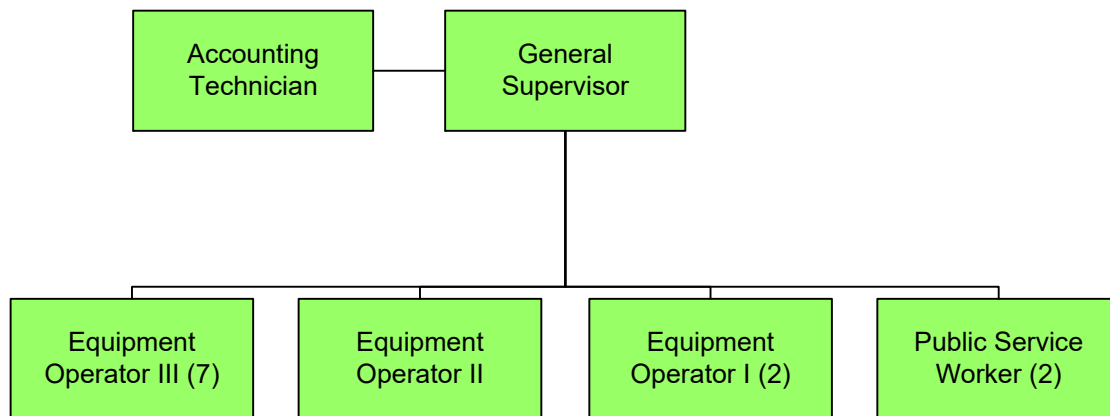


Summary of Special Revenue Funds Expenditures and Other Uses - FY2025



SOLID WASTE MANAGEMENT

Solid Waste Management



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Solid waste Management							
121	Solid waste Management						
3D Charges for services							
121	34412 Comm Grbg	-1,851,000.00	-2,513,390.00	-2,693,150.00	-2,693,150.00	-2,693,150.00	-2,693,150.00
121	34413 Res Grbg	-2,383,000.00	-3,231,506.00	-3,331,727.00	-3,331,727.00	-3,331,727.00	-3,331,727.00
	TOTAL Charges for services	-4,234,000.00	-5,744,896.00	-6,024,877.00	-6,024,877.00	-6,024,877.00	-6,024,877.00
3F Interest							
121	36110 Int-Gen	-51,021.00	-78,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00
	TOTAL Interest	-51,021.00	-78,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00
3G Miscellaneous							
121	36990 Misc Rev	-13,962.00	.00	.00	.00	.00	.00
	TOTAL Miscellaneous	-13,962.00	.00	.00	.00	.00	.00
5D Other Sources (Uses)							
121	36810 TransGF	-150,000.00	.00	.00	.00	.00	.00
	TOTAL Other Sources (Uses)	-150,000.00	.00	.00	.00	.00	.00
	TOTAL Solid waste Management	-4,448,983.00	-5,822,896.00	-6,025,877.00	-6,025,877.00	-6,025,877.00	-6,025,877.00
	TOTAL Solid waste Management	-4,448,983.00	-5,822,896.00	-6,025,877.00	-6,025,877.00	-6,025,877.00	-6,025,877.00
	TOTAL REVENUE	-4,448,983.00	-5,822,896.00	-6,025,877.00	-6,025,877.00	-6,025,877.00	-6,025,877.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-4,448,983.00	-5,822,896.00	-6,025,877.00	-6,025,877.00	-6,025,877.00	-6,025,877.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Solid Waste Management		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
121431	Solid waste Mgt						
5A	Personnel						
121431	Salaries	514,193.00	618,001.00	777,300.00	777,300.00	779,300.00	779,300.00
121431	Overtime	18,720.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
121431	Supp Pay	700.00	650.00	650.00	650.00	650.00	650.00
121431	Svc Award	200.00	75.00	200.00	200.00	200.00	200.00
121431	Longevity	14,200.00	12,825.00	12,825.00	12,825.00	12,825.00	12,825.00
121431	Sold Vac	5,000.00	6,000.00	6,500.00	6,500.00	6,500.00	6,500.00
121431	Christmas	1,600.00	1,625.00	2,445.00	2,445.00	2,445.00	2,445.00
121431	Sick Pay	1,600.00	1,300.00	1,500.00	1,500.00	1,500.00	1,500.00
121431	Dental	10,200.00	11,010.00	9,700.00	9,700.00	9,700.00	9,700.00
121431	SS	51,500.00	53,576.00	62,700.00	62,700.00	62,900.00	62,900.00
121431	Health	214,000.00	217,350.00	215,600.00	215,600.00	215,600.00	215,600.00
121431	Retirement	115,700.00	120,364.00	140,800.00	140,800.00	141,200.00	141,200.00
121431	Life	8,000.00	7,814.00	9,700.00	9,700.00	9,700.00	9,700.00
121431	Vision	2,200.00	2,400.00	1,800.00	1,800.00	1,800.00	1,800.00
121431	WC Claims	3,000.00	2,950.00	3,000.00	3,000.00	3,000.00	3,000.00
121431	Physicals	700.00	500.00	500.00	500.00	500.00	500.00
121431	Safe Shoes	2,000.00	2,100.00	2,800.00	2,800.00	2,800.00	2,800.00
TOTAL Personnel		963,513.00	1,076,540.00	1,266,020.00	1,266,020.00	1,268,620.00	1,268,620.00
5B	Operating						
121431	Postage	.00	.00	100.00	100.00	100.00	100.00
121431	GPS	2,200.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
121431	Sub Member	.00	.00	100.00	100.00	100.00	100.00
121431	Advert	200.00	.00	200.00	200.00	200.00	200.00
121431	Bld Maint	8,500.00	2,900.00	1,300.00	1,300.00	1,300.00	1,300.00
121431	ProfDev	.00	150.00	400.00	400.00	400.00	400.00
121431	TiredSpl	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
121431	Landfill	376,503.00	468,650.00	470,000.00	470,000.00	470,000.00	470,000.00
121431	Resident	1,219,293.00	1,757,430.00	1,797,350.00	1,797,350.00	1,797,350.00	1,797,350.00
121431	Commercial	1,359,467.00	1,773,045.00	1,962,350.00	1,962,350.00	1,962,350.00	1,962,350.00
121431	ComRecycle	108,316.00	132,993.00	156,150.00	156,150.00	156,150.00	156,150.00
121431	BC Recycle	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
121431	Office	1,300.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
121431	OpSupply	4,900.00	7,350.00	5,000.00	5,000.00	5,000.00	5,000.00

NEXT YEAR BUDGET LEVELS REPORT

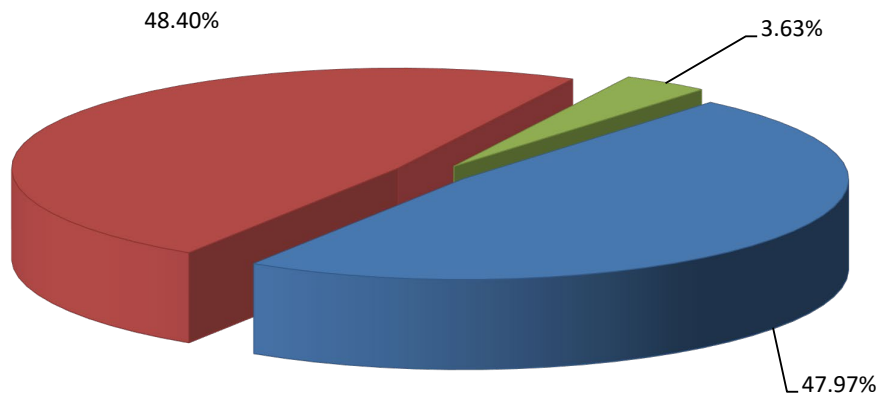
PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
Solid Waste Management								
121431	53220	500.00	600.00	700.00	700.00	700.00	700.00	
121431	53260	2,917.00	4,107.00	4,950.00	4,950.00	4,950.00	4,950.00	
121431	53310	88,577.00	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00	
121431	53320	171,750.00	264,000.00	160,000.00	160,000.00	160,000.00	160,000.00	
121431	55110	200.00	200.00	151.00	151.00	151.00	151.00	
121431	55120	12,158.00	24,088.00	24,900.00	24,900.00	24,900.00	24,900.00	
121431	55130	10,037.00	11,033.00	11,400.00	11,400.00	11,400.00	11,400.00	
121431	55140	28,313.00	25,069.85	33,800.00	33,800.00	33,800.00	33,800.00	
TOTAL Operating		3,405,131.00	4,584,015.85	4,741,251.00	4,741,251.00	4,741,251.00	4,741,251.00	
5C Capital								
121431	99510	1,326.00	.00	.00	.00	.00	.00	
121431	99540	.00	224,752.00	.00	.00	.00	.00	
TOTAL Capital		1,326.00	224,752.00	.00	.00	.00	.00	
TOTAL Solid Waste Mgt		4,369,970.00	5,885,307.85	6,007,271.00	6,007,271.00	6,009,871.00	6,009,871.00	
TOTAL Solid Waste Management		4,369,970.00	5,885,307.85	6,007,271.00	6,007,271.00	6,009,871.00	6,009,871.00	
TOTAL REVENUE		4,369,970.00	5,885,307.85	6,007,271.00	6,007,271.00	6,009,871.00	6,009,871.00	
TOTAL EXPENSE		4,369,970.00	5,885,307.85	6,007,271.00	6,007,271.00	6,009,871.00	6,009,871.00	
GRAND TOTAL		4,369,970.00	5,885,307.85	6,007,271.00	6,007,271.00	6,009,871.00	6,009,871.00	

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**Solid Waste Management
2023-2024 Service Contract
\$3,663,468**

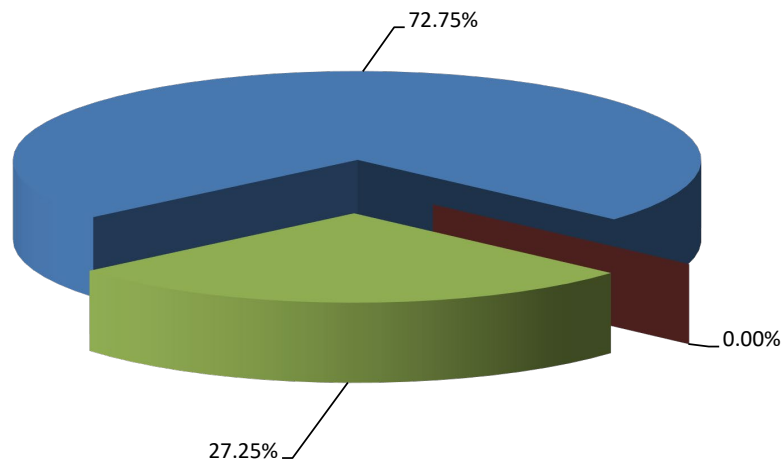


■ Residential Standard \$1,757,430

■ Commercial Standard \$1,773,045

■ Commercial Recycle \$132,993

**Solid Waste Management
2023-2024 Disposal Expenses
\$468,650**



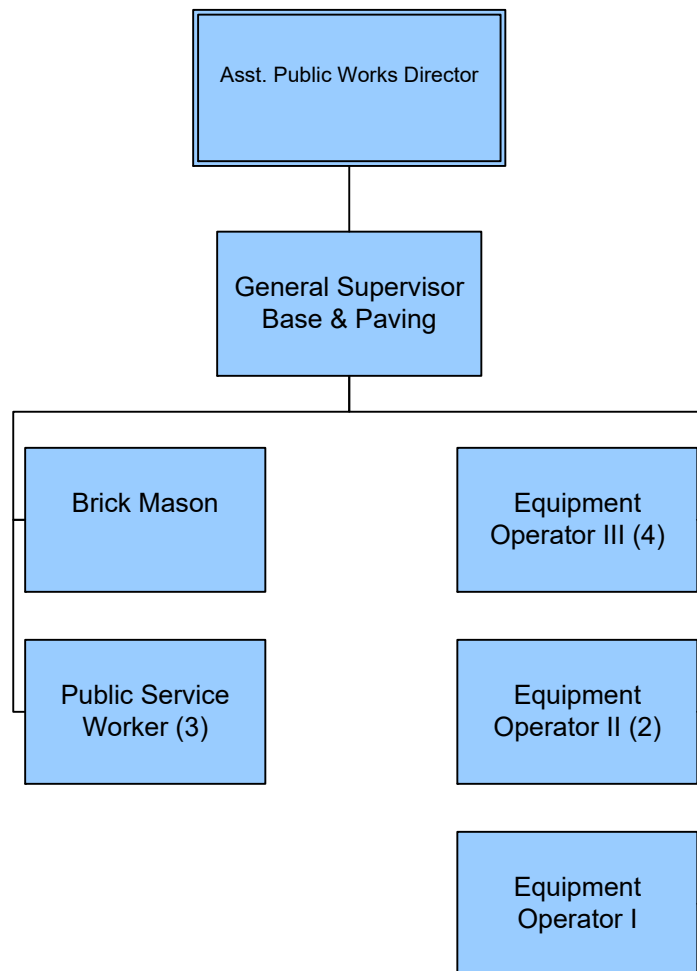
■ Waste Connections Transfer Station \$340,963

■ Bradley County Landfill \$0

■ Contracted Brush Chipping \$127,687

STATE STREET AID

State Street Aid



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
State Street Aid							
124	State Street Aid						
3C	Intergovernmental						
124	33551 St Gas Tx	-1,450,000.00	-1,642,376.00	-1,462,000.00	-1,462,000.00	-1,462,000.00	-1,462,000.00
	TOTAL Intergovernmental	-1,450,000.00	-1,642,376.00	-1,462,000.00	-1,462,000.00	-1,462,000.00	-1,462,000.00
3F	Interest						
124	36110 Int-Gen	-74,867.00	-130,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00
	TOTAL Interest	-74,867.00	-130,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00
	TOTAL State Street Aid	-1,524,867.00	-1,772,376.00	-1,463,000.00	-1,463,000.00	-1,463,000.00	-1,463,000.00
	TOTAL State Street Aid	-1,524,867.00	-1,772,376.00	-1,463,000.00	-1,463,000.00	-1,463,000.00	-1,463,000.00
	TOTAL REVENUE	-1,524,867.00	-1,772,376.00	-1,463,000.00	-1,463,000.00	-1,463,000.00	-1,463,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-1,524,867.00	-1,772,376.00	-1,463,000.00	-1,463,000.00	-1,463,000.00	-1,463,000.00

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

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

State Street Aid		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
124411 State Street Aid							
5A Personnel							
124411	51110 Salaries	508,750.00	577,787.00	700,200.00	700,200.00	702,200.00	702,200.00
124411	51120 Overtime	5,000.00	6,515.00	8,000.00	8,000.00	8,000.00	8,000.00
124411	51310 Svc Award	75.00	250.00	250.00	250.00	250.00	250.00
124411	51320 Longevity	11,250.00	10,950.00	11,475.00	11,475.00	11,475.00	11,475.00
124411	51330 Sold Vac	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
124411	51340 Christmas	1,625.00	1,793.00	2,119.00	2,119.00	2,119.00	2,119.00
124411	51360 Sick Pay	1,375.00	1,350.00	1,400.00	1,400.00	1,400.00	1,400.00
124411	51400 Dental	6,100.00	5,631.00	6,300.00	6,300.00	6,300.00	6,300.00
124411	51410 SS	41,200.00	45,125.00	55,600.00	55,600.00	55,800.00	55,800.00
124411	51420 Health	129,000.00	114,878.00	152,400.00	152,400.00	152,400.00	152,400.00
124411	51430 Retirement	92,500.00	99,927.00	124,700.00	124,700.00	125,100.00	125,100.00
124411	51440 Life	6,000.00	5,163.00	8,536.00	8,536.00	8,536.00	8,536.00
124411	51450 Vision	1,400.00	997.00	1,300.00	1,300.00	1,300.00	1,300.00
124411	51490 WC Claims	3,442.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
124411	51920 Physicals	250.00	500.00	500.00	500.00	500.00	500.00
124411	51970 Safe Shoes	1,458.00	1,977.00	2,600.00	2,600.00	2,600.00	2,600.00
TOTAL Personnel		811,925.00	878,343.00	1,080,880.00	1,080,880.00	1,083,480.00	1,083,480.00
5B Operating							
124411	55140 Ins-WC	31,275.00	15,380.44	23,500.00	23,500.00	23,500.00	23,500.00
TOTAL Operating		31,275.00	15,380.44	23,500.00	23,500.00	23,500.00	23,500.00
5C Capital							
124411	99540 Equiprep	170,000.00	227,878.00	200,000.00	200,000.00	200,000.00	200,000.00
TOTAL Capital		170,000.00	227,878.00	200,000.00	200,000.00	200,000.00	200,000.00
5D Other Sources (Uses)							
124411	57620 Tfr Debt	444,042.00	459,698.00	69,507.00	69,507.00	69,507.00	69,507.00
TOTAL Other Sources (Uses)		444,042.00	459,698.00	69,507.00	69,507.00	69,507.00	69,507.00
TOTAL State Street Aid		1,457,242.00	1,581,299.44	1,373,887.00	1,373,887.00	1,376,487.00	1,376,487.00
TOTAL State Street Aid		1,457,242.00	1,581,299.44	1,373,887.00	1,373,887.00	1,376,487.00	1,376,487.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		1,457,242.00	1,581,299.44	1,373,887.00	1,373,887.00	1,376,487.00	1,376,487.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

State Street Aid	2023	2024	2025	2025	2025	2025
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
GRAND TOTAL	1,457,242.00	1,581,299.44	1,373,887.00	1,373,887.00	1,376,487.00	1,376,487.00

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

DRUG ENFORCEMENT FUND

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Drug Enforcement		2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
130	Drug Enforcement						
3D	Charges for services						
130	34214 Drug Task	-33,006.00	-11,120.00	.00	.00	.00	.00
	TOTAL Charges for services	-33,006.00	-11,120.00	.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
130	35200 Conf Funds	-2,319.00	.00	.00	.00	.00	.00
	TOTAL Fines&Forfeitures	-18,819.00	-16,500.00	.00	-16,500.00	-16,500.00	-16,500.00
3F	Interest						
130	36110 Int-Gen	-6,422.00	-9,200.00	.00	-2,500.00	-2,500.00	-2,500.00
	TOTAL Interest	-6,422.00	-9,200.00	.00	-2,500.00	-2,500.00	-2,500.00
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	-68,247.00	-43,820.00	.00	-26,000.00	-26,000.00	-26,000.00
	TOTAL Drug Enforcement	-68,247.00	-43,820.00	.00	-26,000.00	-26,000.00	-26,000.00
	TOTAL REVENUE	-68,247.00	-43,820.00	.00	-26,000.00	-26,000.00	-26,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-68,247.00	-43,820.00	.00	-26,000.00	-26,000.00	-26,000.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Drug Enforcement							
130311 Drug Enforcement							
5B Operating							
130311	52150 Seized Veh	13,000.00	16,600.00	.00	15,200.00	15,200.00	15,200.00
130311	52360 Investigat	10,000.00	10,000.00	.00	10,000.00	10,000.00	10,000.00
130311	53960 CanineExp	.00	9,154.00	.00	.00	.00	.00
TOTAL Operating		23,000.00	35,754.00	.00	25,200.00	25,200.00	25,200.00
5C Capital							
130311	99470 Equip	600.00	600.00	.00	600.00	600.00	600.00
TOTAL Capital		600.00	600.00	.00	600.00	600.00	600.00
TOTAL Drug Enforcement		23,600.00	36,354.00	.00	25,800.00	25,800.00	25,800.00
TOTAL Drug Enforcement		23,600.00	36,354.00	.00	25,800.00	25,800.00	25,800.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		23,600.00	36,354.00	.00	25,800.00	25,800.00	25,800.00
GRAND TOTAL		23,600.00	36,354.00	.00	25,800.00	25,800.00	25,800.00

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VCIF COMPETITIVE GRANT

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
CPD Grants							
122	CPD Grants						
3C	Intergovernmental						
122	33508 VCIF Comp	.00	-1,413,180.00	.00	-215,813.00	-215,813.00	-215,813.00
122	33509 VCIF Form	.00	-507,063.00	.00	-8,100.00	-8,100.00	-8,100.00
	TOTAL Intergovernmental	.00	-1,920,243.00	.00	-223,913.00	-223,913.00	-223,913.00
	TOTAL CPD Grants	.00	-1,920,243.00	.00	-223,913.00	-223,913.00	-223,913.00
	TOTAL CPD Grants	.00	-1,920,243.00	.00	-223,913.00	-223,913.00	-223,913.00
	TOTAL REVENUE	.00	-1,920,243.00	.00	-223,913.00	-223,913.00	-223,913.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	.00	-1,920,243.00	.00	-223,913.00	-223,913.00	-223,913.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

CPD Grants	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
122321 VCIF Competitive Grant						
5A Personnel						
122321 51110 Salaries	.00	206,205.00	.00	206,205.00	206,205.00	206,205.00
TOTAL Personnel	.00	206,205.00	.00	206,205.00	206,205.00	206,205.00
5B Operating						
122321 53210 OpSupply	.00	87,971.00	.00	.00	.00	.00
TOTAL Operating	.00	87,971.00	.00	.00	.00	.00
5C Capital						
122321 99280 Vehicle Equip	.00	635,869.00	.00	.00	.00	.00
122321 99470	.00	483,135.00	.00	.00	.00	.00
TOTAL Capital	.00	1,119,004.00	.00	.00	.00	.00
TOTAL VCIF Competitive Grant	.00	1,413,180.00	.00	206,205.00	206,205.00	206,205.00
TOTAL CPD Grants	.00	1,413,180.00	.00	206,205.00	206,205.00	206,205.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	1,413,180.00	.00	206,205.00	206,205.00	206,205.00
GRAND TOTAL	.00	1,413,180.00	.00	206,205.00	206,205.00	206,205.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

CPD Grants	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
122331 VCIF Formula Grant						
5B Operating						
122331 52620 Equ Maint	.00	8,100.00	.00	.00	.00	.00
122331 53210 OpSupply	.00	15,155.00	.00	10,608.00	9,608.00	9,608.00
TOTAL Operating	.00	23,255.00	.00	10,608.00	9,608.00	9,608.00
5C Capital						
122331 99280 Vehicle	.00	81,687.00	.00	.00	.00	.00
122331 99470 Equip	.00	216,681.00	.00	8,100.00	8,100.00	8,100.00
122331 99510 Software	.00	185,440.00	.00	.00	.00	.00
TOTAL Capital	.00	483,808.00	.00	8,100.00	8,100.00	8,100.00
TOTAL VCIF Formula Grant	.00	507,063.00	.00	18,708.00	17,708.00	17,708.00
TOTAL CPD Grants	.00	507,063.00	.00	18,708.00	17,708.00	17,708.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	507,063.00	.00	18,708.00	17,708.00	17,708.00
GRAND TOTAL	.00	507,063.00	.00	18,708.00	17,708.00	17,708.00

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BYRNE MEMORIAL JUSTICE ASSISTANCE GRANTS

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Byrne Memoria]							
[156	Byrne Memoria]						
3C Intergovernmental]							
156	33140 Byrne Mem	-37,354.00	-43,766.00	.00	.00	.00	.00
	TOTAL Intergovernmental]	-37,354.00	-43,766.00	.00	.00	.00	.00
	TOTAL Byrne Memoria]	-37,354.00	-43,766.00	.00	.00	.00	.00
	TOTAL Byrne Memoria]	-37,354.00	-43,766.00	.00	.00	.00	.00
	TOTAL REVENUE	-37,354.00	-43,766.00	.00	.00	.00	.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-37,354.00	-43,766.00	.00	.00	.00	.00

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City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Byrne Memorial							
156311 Byrne Memorial							
5B Operating							
156311	53150 BCDispPmt	12,851.00	14,403.00	.00	.00	.00	.00
	TOTAL Operating	12,851.00	14,403.00	.00	.00	.00	.00
5C Capital							
156311	99540 Equiprep1	24,503.00	29,363.00	.00	.00	.00	.00
	TOTAL Capital	24,503.00	29,363.00	.00	.00	.00	.00
	TOTAL Byrne Memorial	37,354.00	43,766.00	.00	.00	.00	.00
	TOTAL Byrne Memorial	37,354.00	43,766.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	37,354.00	43,766.00	.00	.00	.00	.00
	GRAND TOTAL	37,354.00	43,766.00	.00	.00	.00	.00

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HOTEL LODGING TAX FUND

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Hotel Lodging Tax							
152	Hotel Lodging Tax						
3A	Taxes						
152	31920 Hotel Tax	.00	-460,000.00	-460,000.00	-463,000.00	-463,000.00	-463,000.00
	TOTAL Taxes	.00	-460,000.00	-460,000.00	-463,000.00	-463,000.00	-463,000.00
	TOTAL Hotel Lodging Tax	.00	-460,000.00	-460,000.00	-463,000.00	-463,000.00	-463,000.00
	TOTAL Hotel Lodging Tax	.00	-460,000.00	-460,000.00	-463,000.00	-463,000.00	-463,000.00
	TOTAL REVENUE	.00	-460,000.00	-460,000.00	-463,000.00	-463,000.00	-463,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	.00	-460,000.00	-460,000.00	-463,000.00	-463,000.00	-463,000.00

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City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

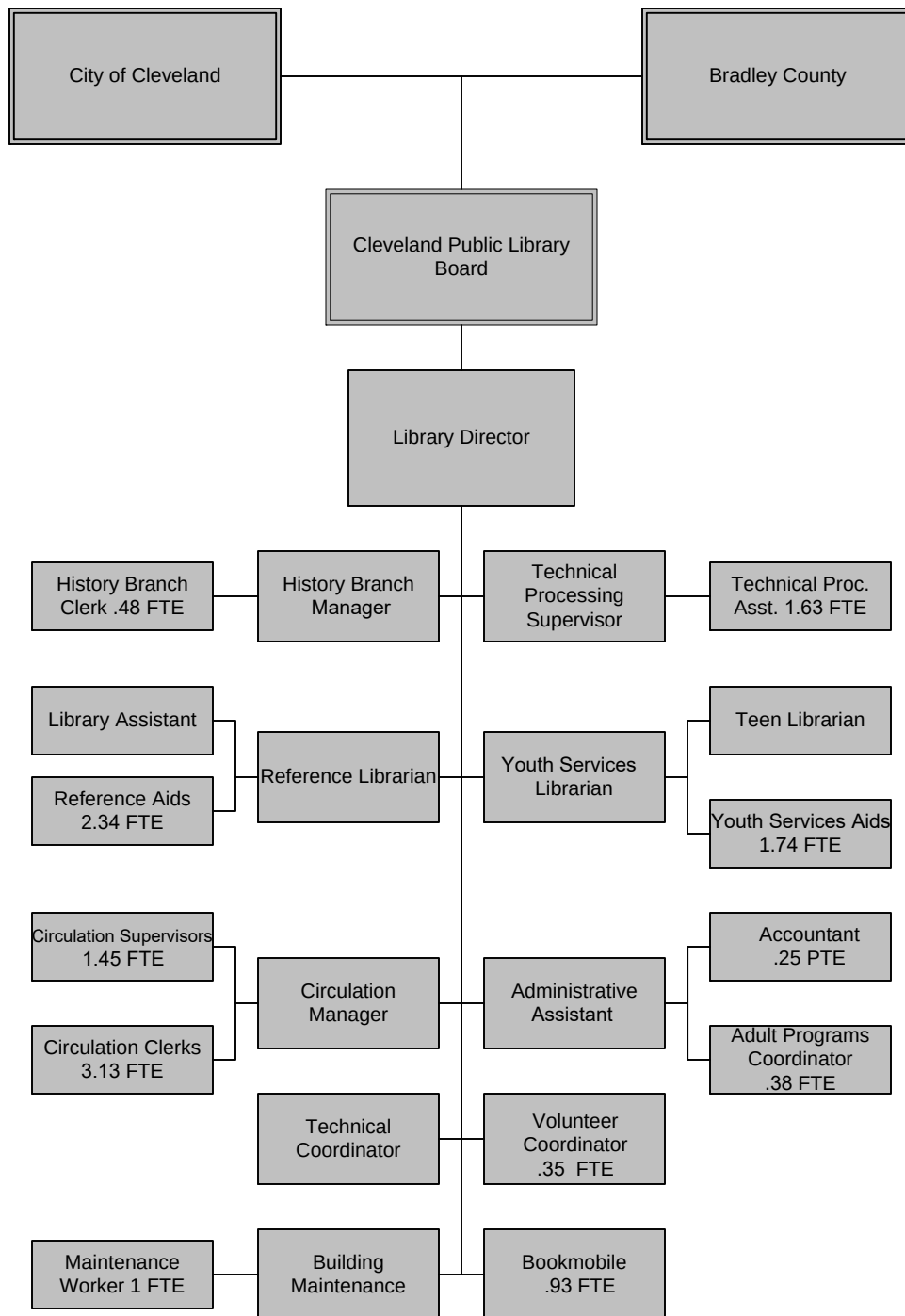
FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Hotel Lodging Tax							
152700	Hotel Lodging Tax						
5B	Operating						
152700	57010 Museum	.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
152700	57020 Marketing	.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
152700	57360 Festivals	.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	TOTAL Operating	.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
5C	Capital						
152700	99360 Sport Comp	.00	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00
	TOTAL Capital	.00	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00
	TOTAL Hotel Lodging Tax	.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00
	TOTAL Hotel Lodging Tax	.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00
	GRAND TOTAL	.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00

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Cleveland / Bradley County
Public Library

CLEVELAND/BRADLEY COUNTY PUBLIC LIBRARY



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Cleveland Public Library							
129	Cleveland Public Library						
3C	Intergovernmental						
129	33492 St Tech	.00	-2,756.00	.00	.00	.00	.00
129	33711 BradColib	-684,000.00	-707,000.00	.00	-690,550.00	-690,550.00	-690,550.00
	TOTAL Intergovernmental	-684,000.00	-709,756.00	.00	-690,550.00	-690,550.00	-690,550.00
3D	Charges for services						
129	34765 Lib-Gifts	-70,000.00	-70,000.00	.00	-70,000.00	-70,000.00	-70,000.00
	TOTAL Charges for services	-70,000.00	-70,000.00	.00	-70,000.00	-70,000.00	-70,000.00
3F	Interest						
129	36110 Int-Gen	-2,500.00	-4,400.00	.00	-1,000.00	-1,000.00	-1,000.00
	TOTAL Interest	-2,500.00	-4,400.00	.00	-1,000.00	-1,000.00	-1,000.00
3G	Miscellaneous						
129	34761 LibmiscChg	-42,000.00	-44,000.00	.00	-44,000.00	-44,000.00	-44,000.00
	TOTAL Miscellaneous	-42,000.00	-44,000.00	.00	-44,000.00	-44,000.00	-44,000.00
5D	Other Sources (Uses)						
129	36810 TransGF	-684,000.00	-707,000.00	.00	-690,550.00	-690,550.00	-690,550.00
	TOTAL Other Sources (Uses)	-684,000.00	-707,000.00	.00	-690,550.00	-690,550.00	-690,550.00
	TOTAL Cleveland Public Libra	-1,482,500.00	-1,535,156.00	.00	-1,496,100.00	-1,496,100.00	-1,496,100.00
	TOTAL Cleveland Public Libra	-1,482,500.00	-1,535,156.00	.00	-1,496,100.00	-1,496,100.00	-1,496,100.00
	TOTAL REVENUE	-1,482,500.00	-1,535,156.00	.00	-1,496,100.00	-1,496,100.00	-1,496,100.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-1,482,500.00	-1,535,156.00	.00	-1,496,100.00	-1,496,100.00	-1,496,100.00

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City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

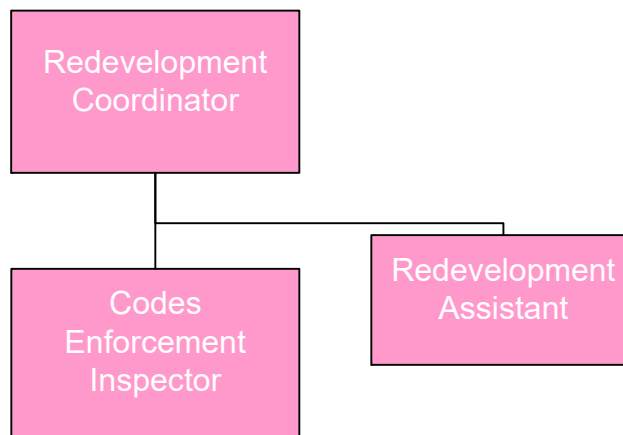
FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Cleveland Public Library							
129550 Cleveland Public Library							
5A Personnel							
129550	51110 Salaries	766,600.00	813,700.00	.00	785,000.00	785,000.00	785,000.00
129550	51510 Benefit	287,100.00	302,800.00	.00	291,300.00	291,300.00	291,300.00
TOTAL Personnel		1,053,700.00	1,116,500.00	.00	1,076,300.00	1,076,300.00	1,076,300.00
5B Operating							
129550	52120 Books	119,200.00	117,100.00	.00	117,200.00	117,200.00	117,200.00
129550	52410 Utilities	85,400.00	88,000.00	.00	90,100.00	90,100.00	90,100.00
129550	52620 Equ Maint	9,000.00	15,500.00	.00	15,800.00	15,800.00	15,800.00
129550	52660 Bld Maint	29,500.00	17,900.00	.00	18,200.00	18,200.00	18,200.00
129550	53190 Office	80,000.00	74,100.00	.00	75,400.00	75,400.00	75,400.00
129550	53460 GrantExp	5,500.00	2,756.00	.00	.00	.00	.00
129550	55100 Ins	30,400.00	31,200.00	.00	31,410.00	31,410.00	31,410.00
129550	55970 GiftMem	90,000.00	70,000.00	.00	70,000.00	70,000.00	70,000.00
TOTAL Operating		449,000.00	416,556.00	.00	418,110.00	418,110.00	418,110.00
5C Capital							
129550	99340 Furn	2,800.00	.00	.00	1,500.00	1,500.00	1,500.00
TOTAL Capital		2,800.00	.00	.00	1,500.00	1,500.00	1,500.00
TOTAL Cleveland Public Libra		1,505,500.00	1,533,056.00	.00	1,495,910.00	1,495,910.00	1,495,910.00
TOTAL Cleveland Public Libra		1,505,500.00	1,533,056.00	.00	1,495,910.00	1,495,910.00	1,495,910.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		1,505,500.00	1,533,056.00	.00	1,495,910.00	1,495,910.00	1,495,910.00
GRAND TOTAL		1,505,500.00	1,533,056.00	.00	1,495,910.00	1,495,910.00	1,495,910.00

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Community Development Block Grant

Community Development Block Grant



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Community Deve Block Grant							
139	Comm Dev Block Grant						
3C Intergovernmental							
139	33109 Unprog Fun	.00	.00	.00	-375,000.00	-375,000.00	-375,000.00
139	33124 18' CDBG	-75,514.65	-54,971.66	.00	.00	.00	.00
139	33125 19' CDBG	-12,000.00	-12,000.00	.00	.00	.00	.00
139	33126 20' CDBG	-5,152.00	.00	.00	.00	.00	.00
139	33127 21' CDBG	-56,144.00	.00	.00	.00	.00	.00
139	33128 22' CDBG	-375,000.00	-46,498.12	.00	.00	.00	.00
139	33131 24' CDBG	.00	-384,598.00	.00	.00	.00	.00
139	33580 COVID	-73,673.00	-51,821.00	.00	.00	.00	.00
TOTAL Intergovernmental		-597,483.65	-549,888.78	.00	-375,000.00	-375,000.00	-375,000.00
5D Other Sources (Uses)							
139	36810 TransGF	-30,000.00	-50,000.00	.00	-50,000.00	-50,000.00	-50,000.00
TOTAL Other Sources (Uses)		-30,000.00	-50,000.00	.00	-50,000.00	-50,000.00	-50,000.00
TOTAL Comm Dev Block Grant		-627,483.65	-599,888.78	.00	-425,000.00	-425,000.00	-425,000.00
TOTAL Community Deve Block G		-627,483.65	-599,888.78	.00	-425,000.00	-425,000.00	-425,000.00
TOTAL REVENUE		-627,483.65	-599,888.78	.00	-425,000.00	-425,000.00	-425,000.00
TOTAL EXPENSE		.00	.00	.00	.00	.00	.00
GRAND TOTAL		-627,483.65	-599,888.78	.00	-425,000.00	-425,000.00	-425,000.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Community Deve Block Grant		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
139205 Community Deve lopment							
5A Personnel							
139205	Salaries	49,802.00	52,292.45	77,318.00	54,123.00	54,123.00	54,123.00
139205	Svc Award	.00	.00	75.00	53.00	53.00	53.00
139205	Longevity	.00	.00	375.00	263.00	263.00	263.00
139205	Christmas	114.00	113.71	163.00	115.00	115.00	115.00
139205	Sick Pay	173.00	122.50	300.00	210.00	210.00	210.00
139205	Dental	285.00	427.00	325.00	228.00	228.00	228.00
139205	SS	4,800.00	5,666.00	5,985.00	4,200.00	4,200.00	4,200.00
139205	Health	6,350.00	9,526.00	8,990.00	6,300.00	6,300.00	6,300.00
139205	Retirement	8,606.00	12,275.00	13,440.00	9,500.00	9,500.00	9,500.00
139205	Life	936.00	894.00	895.00	700.00	700.00	700.00
139205	Vision	71.00	102.00	103.00	80.00	80.00	80.00
TOTAL Personnel		71,137.00	81,418.66	107,969.00	75,772.00	75,772.00	75,772.00
5B Operating							
139205	Advert	690.00	1,000.00	700.00	700.00	700.00	700.00
139205	Telephone	600.00	1,200.00	700.00	700.00	700.00	700.00
139205	ContrSvc	.00	28,690.00	.00	.00	.00	.00
139205	ProfDev	2,400.00	1,831.79	2,100.00	2,100.00	2,100.00	2,100.00
139205	Office	800.00	400.00	500.00	500.00	500.00	500.00
139205	OpSupplyCV	10,000.00	6,107.93	.00	.00	.00	.00
139205	Uniform	300.00	245.00	350.00	350.00	350.00	350.00
139205	Gas	500.00	150.00	200.00	200.00	200.00	200.00
139205	AdminCosts	.00	4,573.00	.00	.00	.00	.00
139205	DownPay	78,000.00	86,400.00	.00	.00	.00	.00
139205	Misc-Covid	63,673.00	45,713.00	.00	.00	.00	.00
139205	Misc	1,132.00	1,500.00	300.00	300.00	300.00	300.00
TOTAL Operating		158,095.00	177,810.72	4,850.00	4,850.00	4,850.00	4,850.00
5C Capital							
139205	CapProj	30,068.00	.00	.00	.00	.00	.00
139205	ShelterBld	.00	42,798.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
Community Deve Block Grant								
139205	99500 Hardware	.00	1,400.00	1,600.00	1,600.00	1,600.00	1,600.00	
40985	CENTRAL AVE							
139205	99210 40985 Sidewalks	.00	221,469.78	.00	.00	.00	.00	
64939	BLYTHE TO BLYTHE SIDEWALKS							
139205	99210 64939 CapProj	75,514.65	.00	.00	.00	.00	.00	
95034	Mosby Park Phase II							
139205	99210 95034 CapProj	50,144.15	.00	.00	.00	.00	.00	
95038	MOSBY PARK PHASE 3							
139205	99210 95038 Mosby 3	181,240.85	.00	.00	.00	.00	.00	
	TOTAL Capital	336,967.65	265,667.78	1,600.00	1,600.00	1,600.00	1,600.00	
	TOTAL Community Deve	566,199.65	524,897.16	114,419.00	82,222.00	82,222.00	82,222.00	
	TOTAL Community Deve Block G	566,199.65	524,897.16	114,419.00	82,222.00	82,222.00	82,222.00	
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00	
	TOTAL EXPENSE	566,199.65	524,897.16	114,419.00	82,222.00	82,222.00	82,222.00	
	GRAND TOTAL	566,199.65	524,897.16	114,419.00	82,222.00	82,222.00	82,222.00	

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

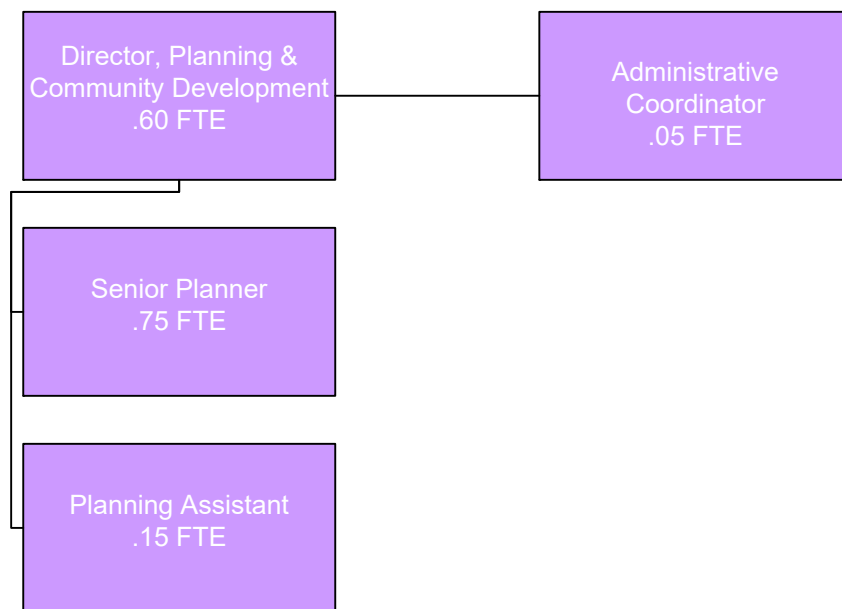
FOR PERIOD 99

Community Deve Block Grant		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
139206 Community Deve lopment							
5A Personnel							
139206	51110 Salaries	39,731.00	41,122.00	43,099.00	43,099.00	43,099.00	43,099.00
139206	51340 Christmas	110.00	163.00	163.00	163.00	163.00	163.00
139206	51360 Sick Pay	300.00	300.00	200.00	200.00	200.00	200.00
139206	51400 Dental	407.00	427.00	325.00	325.00	325.00	325.00
139206	51410 SS	3,071.00	3,181.00	3,333.00	3,333.00	3,333.00	3,333.00
139206	51420 Health	9,072.00	9,525.00	8,900.00	8,900.00	8,900.00	8,900.00
139206	51430 Retirement	6,986.00	7,144.00	7,484.00	7,484.00	7,484.00	7,484.00
139206	51440 Life	895.00	894.00	895.00	895.00	895.00	895.00
139206	51450 Vision	102.00	102.00	103.00	103.00	103.00	103.00
TOTAL Personnel		60,674.00	62,858.00	64,502.00	64,502.00	64,502.00	64,502.00
5B Operating							
139206	52370 Advert	200.00	.00	.00	.00	.00	.00
139206	52450 Telephone	1,200.00	1,200.00	800.00	800.00	800.00	800.00
139206	52610 Veh Maint	1,000.00	1,200.00	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	1,000.00
139206	53190 Office	150.00	150.00	300.00	300.00	300.00	300.00
139206	53260 Uniform	400.00	400.00	350.00	350.00	350.00	350.00
139206	53310 Gas	2,000.00	2,000.00	1,600.00	1,600.00	1,600.00	1,600.00
139206	55120 Ins-Veh	440.00	450.00	600.00	600.00	600.00	600.00
139206	55990 Misc	1,500.00	1,000.00	.00	.00	.00	.00
TOTAL Operating		7,890.00	7,400.00	5,850.00	5,850.00	5,850.00	5,850.00
TOTAL Community Deve lopment		68,564.00	70,258.00	70,352.00	70,352.00	70,352.00	70,352.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		68,564.00	70,258.00	70,352.00	70,352.00	70,352.00	70,352.00
GRAND TOTAL		68,564.00	70,258.00	70,352.00	70,352.00	70,352.00	70,352.00

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METROPOLITAN PLANNING ORGANIZATION

Metropolitan Planning Organization



City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Metro Transportation Planning		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
138	Metro Transportation Planning						
3C	Intergovernmental						
138	33111 Fed MPO	-198,000.00	-200,000.00	.00	-200,000.00	-200,000.00	-200,000.00
	TOTAL Intergovernmental	-198,000.00	-200,000.00	.00	-200,000.00	-200,000.00	-200,000.00
5D	Other Sources (Uses)						
138	36810 TransGF	-151,500.00	-100,000.00	.00	-100,000.00	-100,000.00	-100,000.00
	TOTAL Other Sources (Uses)	-151,500.00	-100,000.00	.00	-100,000.00	-100,000.00	-100,000.00
	TOTAL Metro Transportation P	-349,500.00	-300,000.00	.00	-300,000.00	-300,000.00	-300,000.00
	TOTAL Metro Transportation P	-349,500.00	-300,000.00	.00	-300,000.00	-300,000.00	-300,000.00
	TOTAL REVENUE	-349,500.00	-300,000.00	.00	-300,000.00	-300,000.00	-300,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-349,500.00	-300,000.00	.00	-300,000.00	-300,000.00	-300,000.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	FINANCE	CITY MANAGER	ADOPTED	
Metro Transportation Planning							
138203 Metropolitan Planning Org							
5A Personnel							
138203	51110 Salaries	165,621.00	167,755.00	169,000.00	169,000.00	169,000.00	169,000.00
138203	51510 Benefit	69,177.13	57,000.00	33,000.00	33,000.00	33,000.00	33,000.00
TOTAL Personnel		234,798.13	224,755.00	202,000.00	202,000.00	202,000.00	202,000.00
5B Operating							
138203	52110 Postage	150.00	.00	.00	.00	.00	.00
138203	52450 Telephone	900.00	1,000.00	900.00	900.00	900.00	900.00
138203	52550 ContrSvc	88,700.00	60,845.00	95,000.00	95,000.00	95,000.00	95,000.00
138203	52830 ProfDev	1,923.27	500.00	500.00	500.00	500.00	500.00
138203	53190 Office	4,477.30	5,500.00	1,500.00	1,500.00	1,500.00	1,500.00
TOTAL Operating		96,150.57	67,845.00	97,900.00	97,900.00	97,900.00	97,900.00
5C Capital							
138203	99470 Equip	.00	.00	.00	.00	.00	.00
138203	99500 Hardware	.00	.00	.00	.00	.00	.00
138203	99510 Software	8,352.30	6,900.00	.00	.00	.00	.00
TOTAL Capital		8,352.30	6,900.00	.00	.00	.00	.00
TOTAL Metropolitan Planning		339,301.00	299,500.00	299,900.00	299,900.00	299,900.00	299,900.00
TOTAL Metro Transportation P		339,301.00	299,500.00	299,900.00	299,900.00	299,900.00	299,900.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		339,301.00	299,500.00	299,900.00	299,900.00	299,900.00	299,900.00
GRAND TOTAL		339,301.00	299,500.00	299,900.00	299,900.00	299,900.00	299,900.00

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E-TICKETING GRANT

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

E-Ticketing Grant		2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
132311	E-Ticketing						
5B	Operating						
132311	53100	11,613.58		.00	.00	.00	.00
132311	53120	16,775.00	756.58 16,647.01	.00	.00	.00	.00
	ETechPol						
	ETechCourt						
	TOTAL Operating	28,388.58	17,403.59	.00	.00	.00	.00
	TOTAL E-Ticketing	28,388.58	17,403.59	.00	.00	.00	.00
	TOTAL E-Ticketing Grant	28,388.58	17,403.59	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	28,388.58	17,403.59	.00	.00	.00	.00
	GRAND TOTAL	28,388.58	17,403.59	.00	.00	.00	.00

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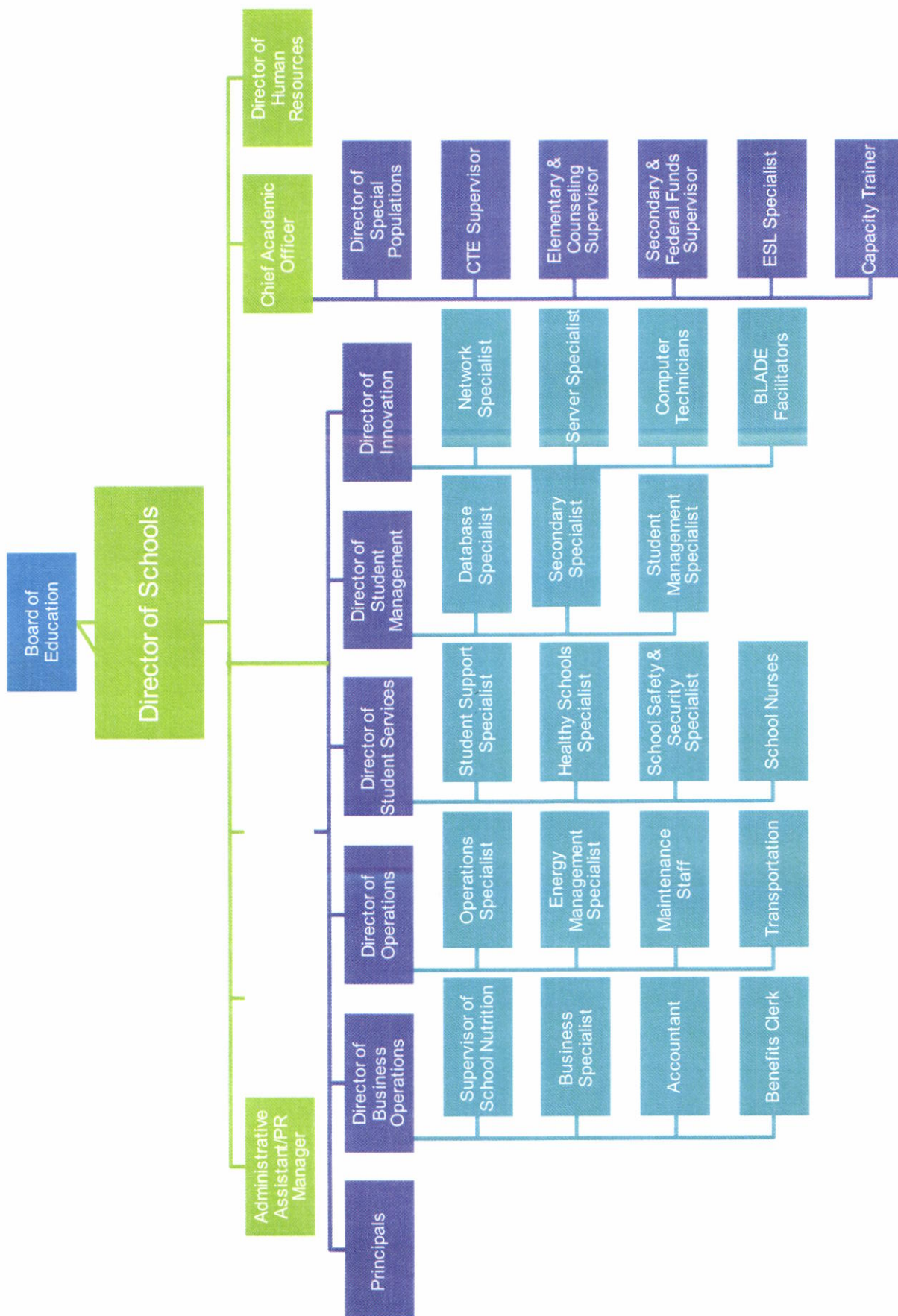


2024-2025

**General Fund Budget
and
School Nutrition Budget**

Board of Education

Cleveland City Schools



2024-2025 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 \$1,360,550 based on March calculations. 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 FY2025, projected growth for Sales Tax is approximately 5%.

City of Cleveland: this line item (account #49810) is projected to increase by \$554,680 bringing the total allocation to \$6,383,380.

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 2024- 25 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 .45% to 6.36% and the support staff contribution rate remains at 17.18%. Additional teaching positions were added for ESL, class size, and growth. School and Department allocations were also increased.

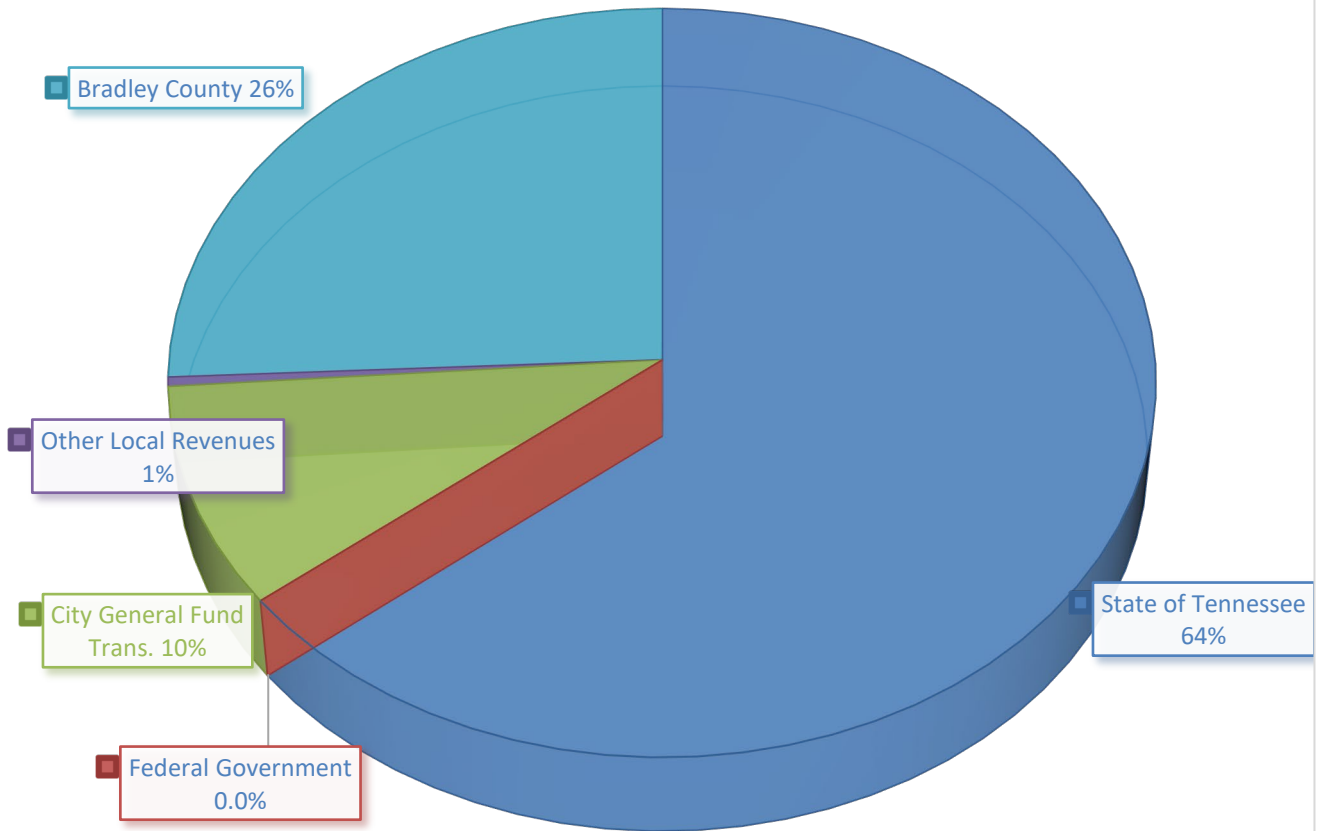
Summary

We have a balanced 2024-25 budget in the amount of \$66,945,498. We are pleased that we can maintain services as we continue to serve the students at Cleveland City Schools.

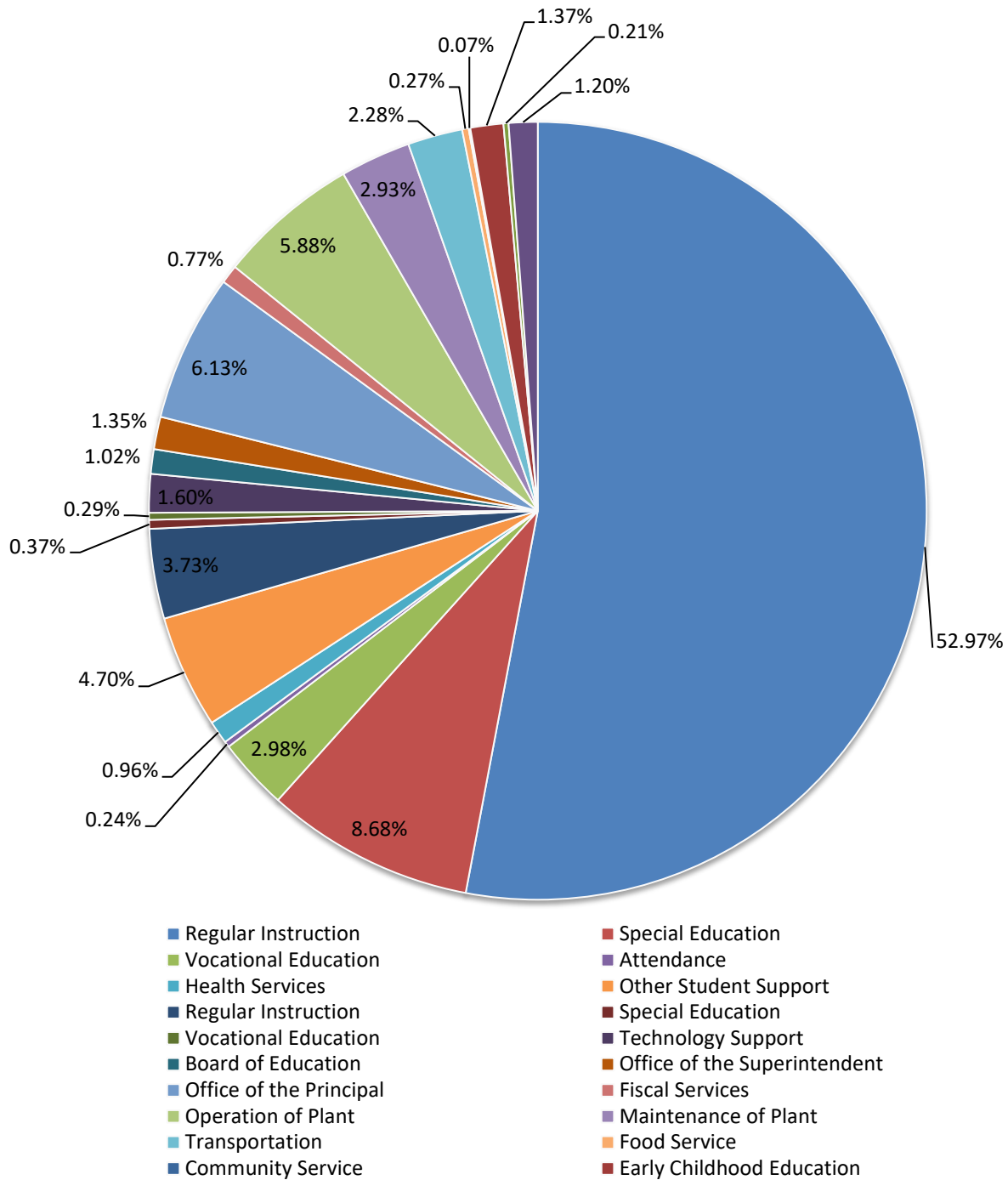
School General Fund Budget Summary

	FY 2023 ACTUAL BUDGET	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2025 PROPOSED BUDGET	% OF TOTAL
<i>Revenues and Other</i>					
<i>Financial Sources</i>					
Federal Government	\$208,550	\$30,000	\$0	\$0	0.0%
State of Tennessee	\$35,843,881	\$38,472,328	\$43,157,920	\$43,067,259	64.3%
Bradley County	\$16,825,635	\$15,308,117	\$16,473,541	\$17,125,520	25.6%
Other Revenues	\$1,561,640	\$359,642	\$1,755,822	\$369,339	0.6%
<i>Other Financing Sources:</i>					
Transfers from Other Funds	\$5,802,379	\$5,605,300	\$5,828,700	\$6,383,380	9.5%
<i>Total Revenues and Other</i>					
<i>Financial Sources</i>	\$60,242,085	\$59,775,387	\$67,215,983	\$66,945,498	100.0%
<i>Expenditures and Other</i>					
<i>Financing uses</i>					
Regular Instruction	\$29,802,401	\$32,581,002	\$36,192,304	\$35,458,294	52.97%
Special Education	\$4,026,260	\$4,747,919	\$5,323,278	\$5,807,587	8.68%
Vocational Education	\$2,693,775	\$1,877,459	\$2,135,095	\$1,993,491	2.98%
Attendance	\$133,977	\$144,488	\$152,244	\$158,974	0.24%
Health Services	\$541,676	\$587,398	\$607,490	\$639,391	0.96%
Other Student Support	\$2,441,598	\$2,612,172	\$2,849,325	\$3,148,629	4.70%
Instructional Staff	\$1,977,218	\$2,178,162	\$2,186,799	\$2,494,402	3.73%
Special Education Program	\$150,230	\$149,330	\$235,088	\$246,572	0.37%
Vocational Education Program	\$175,816	\$181,779	\$187,205	\$193,609	0.29%
Technology	\$757,283	\$819,720	\$981,133	\$1,070,886	1.60%
General Administration	\$640,090	\$603,905	\$673,538	\$684,299	1.02%
Office of the Superintendent	\$759,422	\$812,889	\$886,332	\$901,629	1.35%
Office of the Principal	\$3,448,671	\$3,536,571	\$3,868,128	\$4,108,494	6.14%
Business Administration	\$441,787	\$470,813	\$482,164	\$516,292	0.77%
Operation of Plant	\$3,656,875	\$3,640,426	\$3,850,252	\$3,933,053	5.88%
Maintenance of Plant	\$1,512,096	\$1,548,691	\$2,114,404	\$1,963,967	2.93%
Transportation	\$1,238,733	\$1,342,395	\$1,578,429	\$1,524,671	2.28%
Food Service	\$150,320	\$117,455	\$160,104	\$183,796	0.27%
Community Services	\$45,000	\$50,000	\$50,000	\$50,000	0.07%
Early Childhood Education	\$924,726	\$924,727	\$925,938	\$925,938	1.38%
Other Programs	\$154,308	\$0	\$0	\$0	0.00%
Capital Outlay	\$291,915	\$0	\$928,647	\$140,000	0.21%
Debt Service	\$1,006,145	\$848,086	\$848,086	\$801,524	1.20%
<i>Other Financing Uses:</i>					
Transfers to other Funds	\$800,464	\$0	\$0	\$0	0.00%
<i>Total Expenditures and</i>					
<i>Other Financing uses</i>	\$57,770,786	\$59,775,387	\$67,215,983	\$66,945,498	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$2,471,299	\$0	\$0	\$0	
<i>Fund Balance at Beginning of FY</i>	\$9,894,227	\$12,365,526	\$12,365,526	\$12,365,526	
<i>Fund Balance at End of FY</i>	\$12,365,526	\$12,365,526	\$12,365,526	\$12,365,526	

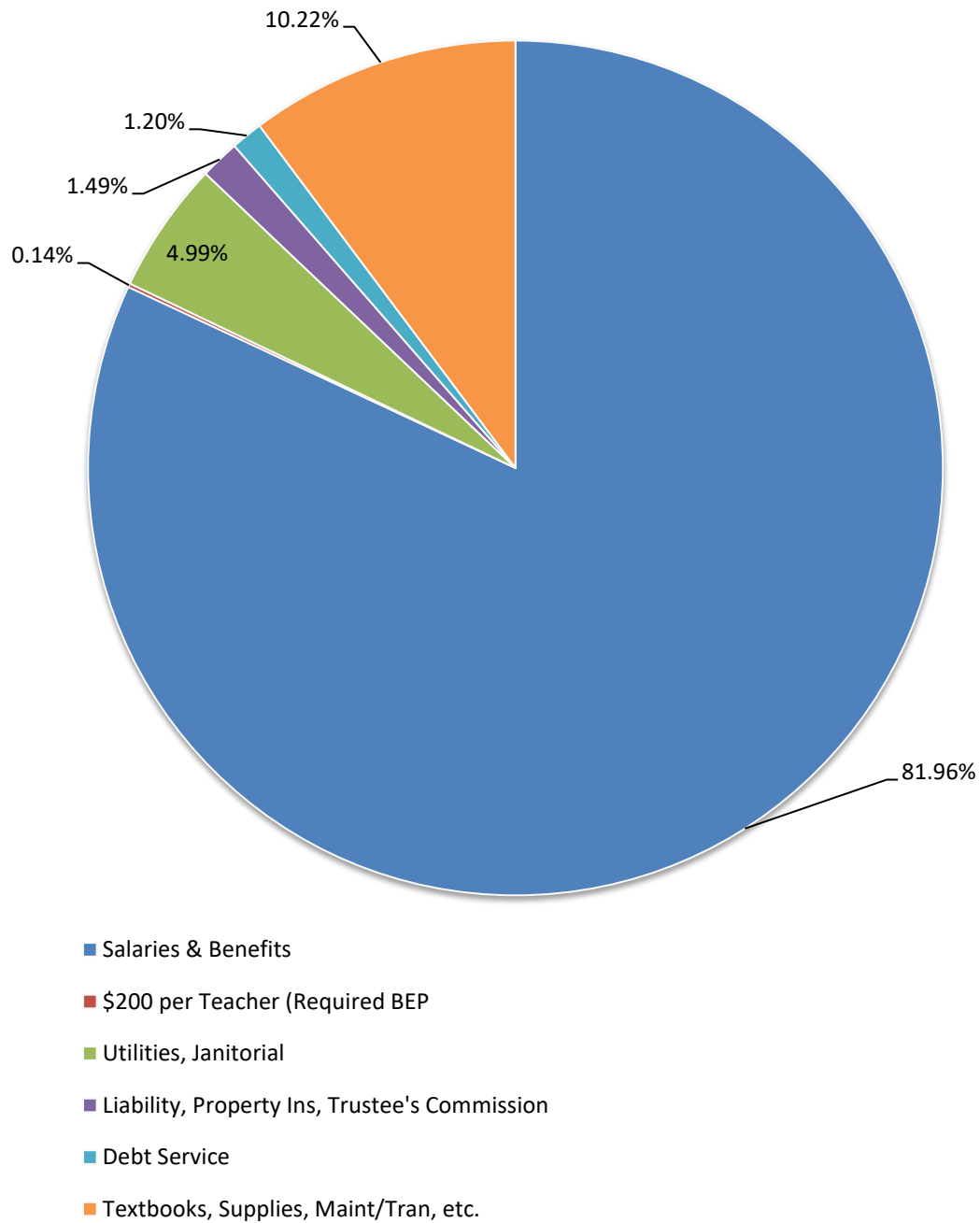
2024-2025 REVENUE SUMMARY



Summary of Expenditures by Category



Cleveland City Schools General Fund Budget





General Fund Budget Detail

Revenues

2024-2025

Local Taxes (40110 – 41110)

Local taxes represent the amount of money produced within the boundaries of the LEA and available to the LEA for its use. 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 35.5373%. This includes property taxes, mixed drink tax, in-lieu-of taxes, local option sales tax and marriage licenses.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
40110	CURRENT PROPERTY TAX	6,920,724	6,920,724	7,128,346
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	7,535,957	8,515,631	8,941,413
40275	MIXED DRINK TAX	0	185,750	204,325
40320	BANK EXCISE TAX	28,376	28,376	28,376
41110	MARRIAGE LICENSES	2,825	2,825	2,825
	TOTAL LOCAL TAXES	15,308,117	16,473,541	17,125,520

Charges for Services (43500 – 43583)

Charges for services represents non-tax local revenue sources such as tuition and user charges for special services. Tuition paid for school attendance by non-residents of the City of Cleveland is \$800.00 for county residents and \$1,675.00 for residents outside of Bradley County. Also, included is a miscellaneous charge for fingerprinting which is \$37.15 per person.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
43511	TUITION-REGULAR DAY	101,935	101,935	101,935
43583	TBI CRIMINAL BACKGROUND	0	150	150
	TOTAL CHARGES FOR SERVICES	101,935	102,085	102,085

Other Local Revenues (44110 – 44990)

Other local revenues represents other non-tax receipts from local sources such as interest earned on deposits, contributions, and sale of equipment, insurance recovery, and miscellaneous refunds.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 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	1,263,927	6,900
44560	DAMAGES RECOVERED	1,800	1,800	1,800
44570	CONTRIBUTIONS & GIFTS	111,455	111,455	121,002
44990	OTHER LOCAL REVENUES	25,461	25,461	25,461
	TOTAL OTHER LOCAL REVENUES	257,707	1,514,734	267,254

State of Tennessee (46510 – 46981)

A required by Tennessee Code Annotated, the majority of State education funds are distributed through 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 funds include Career Ladder, Voluntary Pre-K, School Food Service, and other grants sponsored by State agencies other than the Department of Education.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
46510	TN INVESTMENT IN STUDENT ACHIEVE.	37,305,000	40,716,670	42,077,220
46515	EARLY CHILDHOOD EDUCATION	0	994,480	925,938
46520	SCHOOL FOOD SERVICE	27,453	27,453	27,453
46590	OTHER STATE EDUCATION	0	661,766	0
46610	CAREER LADDER PROGRAM	36,648	36,648	36,648
46790	OTHER VOCATIONAL	0	489,386	0
46820	INCOME TAX	0	0	0
46850	MIXED DRINK TAX	178,500	0	0
46980	OTHER STATE GRANTS	924,727	231,206	0
46981	SAFE SCHOOLS - ARRA	0	311	0
	TOTAL STATE OF TENNESSEE	38,472,328	43,157,920	43,067,259

Federal Government (47143 – 47990)

Although the School Federal Projects Fund receives most of the Federal through State revenue, the General Purpose School and Food Service Funds also receive some revenues through this category.

Education of the Handicapped Act – IDEA is funding for high-cost special education students as approved by the State.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
47143	EDUCATION OF HANDICAPPED	30,000	0	0
	TOTAL FEDERAL GOVERNMENT	30,000	0	0

Other Sources (49100 – 49810)

These line items show bond/note proceeds and the allocation for schools by the City of Cleveland.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
49100	BONDS ISSUED	0	0	0
49200	NOTES ISSUED	0	0	0
49800	OPERATING TRANSFERS	0	0	0
49810	CITY GENERAL FUND TRANSFER	5,605,300	5,828,700	6,383,380
	TOTAL OTHER SOURCES	5,605,300	5,828,700	6,383,380
	TOTAL REVENUES	59,775,387	67,076,980	66,945,498
39000	UNDESIGNATED FUND BALANCE	0	139,003	0
	TOTAL AVAILABLE FUNDS	59,775,387	67,215,983	66,945,498



General Fund Budget Detail

Expenditures

2024-2025

71100 Regular Instruction Program

The Regular Education Instructional Program includes activities that provide students in grades K through 12 with learning experiences to prepare them in their roles as citizens, family members, and members of the workforce.

The majority of this section provides funding for salaries and benefits for teachers and teacher assistants. 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. The formula for school allocations is: (Number of teachers X \$200) + (ADM X \$100 K-8 or \$110 9-12). The allocated amount is sent to each school principal who budgets the total allocation by line item per the needs of the school.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
116	TEACHERS	22,002,989	22,383,257	23,795,412
117	CAREER LADDER PROGRAM	14,500	9,500	9,500
128	HOMEBOUND TEACHERS	79,537	82,537	84,388
163	ASSISTANTS	1,501,002	1,615,432	1,654,229
188	BONUS PAYMENTS	0	330,491	330,491
189	OTHER SALARIES & WAGES	162,673	162,673	162,673
201	SOCIAL SECURITY	1,473,163	1,496,004	1,588,758
204	STATE RETIREMENT	1,762,680	1,794,548	1,777,381
206	LIFE INSURANCE	31,167	15,259	15,259
207	MEDICAL INSURANCE	3,113,842	3,506,197	3,506,197
208	VISION INSURANCE	0	14,122	14,122
210	UNEMPLOYMENT COMPENSATION	8,000	15,000	8,000
212	EMPLOYER MEDICARE LIABILITY	344,530	349,872	371,564
217	RETIREMENT-HYBRID STABILIZATION	142,014	142,014	142,014
299	OTHER FRINGE BENEFITS	125,699	125,699	125,699
330	OPERATING LEASE PAYMENTS	448,589	448,390	448,390
336	MAINTENANCE & REPAIR	15,000	14,000	17,500
369	CONTRACTS FOR SUBSTITUTE TCHRS	396,725	403,725	477,869
399	OTHER CONTRACTED SVCS	248,400	294,697	235,829
429	INSTRUCTIONAL SUPPLIES	197,575	293,718	258,258
430	TEXTBOOKS-ELECTRONIC	73,964	52,237	52,237
449	TEXTBOOKS-BOUND	157,650	179,218	57,790
499	OTHER SUPPLIES & MATERIALS	130,750	165,434	169,984
599	OTHER CHARGES	72,658	95,314	75,355
722	REGULAR INSTRUCTION EQUIPMENT	77,895	2,202,966	79,395
	TOTAL REGULAR INSTR. PROGRAM	32,581,002	36,192,304	35,458,294

71200 Special Education Program

The Special Education Program includes activities that provide learning experiences for students having special needs. This includes pre-school as well as elementary and secondary students. Services include activities for varying needs. This includes educating the gifted and those with learning, emotional and physical disabilities. A student is educated based on an Individual Education Plan (IEP) developed by a team who addresses the particular needs of the student.

Salaries and benefits for teachers and teacher assistants are included. 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.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
116	TEACHERS	2,511,943	2,659,477	2,974,479
117	CAREER LADDER PROGRAM	3,000	3,000	3,000
128	HOMEBOUND TEACHERS	1,000	6,300	2,500
163	ASSISTANTS	682,643	768,354	816,532
171	SPEECH PATHOLOGIST	357,033	365,445	445,993
188	BONUS PAYMENTS	0	76,597	76,597
189	OTHER SALARIES & WAGES	77,688	77,688	81,769
201	SOCIAL SECURITY	225,265	226,528	272,854
204	STATE RETIREMENT	326,275	356,404	372,220
206	LIFE INSURANCE	5,305	3,185	3,185
207	MEDICAL INSURANCE	426,232	564,031	556,208
208	VISION INSURANCE		1,722	1,722
212	EMPLOYER MEDICARE LIABILITY	52,683	52,978	63,813
312	CONTRACTS-PRIVATE AGENCY	22,102	22,102	22,102
336	MAINTENANCE & REPAIR	1,200	1,200	1,200
369	CONTRACTS FOR SUBSTITUTE TCHRS	17,000	62,850	74,463
429	INSTRUCTIONAL SUPPLIES	25,450	40,450	24,950
499	OTHER SUPPLIES & MATERIALS	7,650	22,650	7,650
725	SPECIAL EDUCATION EQUIPMENT	5,450	12,317	6,350
	TOTAL SPECIAL EDUCATION	4,747,919	5,323,278	5,807,587

71300 Vocational Education Program

The Career and Technical Education Program includes instructional activities that provide students at Cleveland Middle School and Cleveland High School with the opportunity to develop knowledge and skills needed for employment in an occupational area. Salaries and benefits for teachers and contracted staffing for substitutes are included. This section also includes instructional materials and supplies and equipment and is allocated by line item.

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		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
116	TEACHERS	1,324,625	1,219,625	1,416,802
188	BONUS PAYMENTS	0	13,547	13,547
201	SOCIAL SECURITY	82,127	82,127	88,682
204	STATE RETIREMENT	90,207	99,165	90,970
206	LIFE INSURANCE	1,482	753	753
207	MEDICAL INSURANCE	175,936	212,149	212,149
208	VISION INSURANCE	0	425	425
212	EMPLOYER MEDICARE LIABILITY	19,207	19,207	20,740
336	MAINTENANCE & REPAIR	10,500	10,500	4,290
356	TUITION	375	375	375
369	CONTRACTS FOR SUBSTITUTE TCHRS	6,500	16,975	20,548
399	OTHER CONTRACTED SERVICES	4,500	4,500	8,915
429	INSTRUCTIONAL SUPPLIES	43,033	43,033	52,345
499	OTHER SUPPLIES & MATERIALS	2,300	2,300	58,450
730	VOCATIONAL INSTRUCTION EQUIPMENT	116,667	410,414	4,500
	TOTAL VOCATIONAL EDUC. PROG.	1,877,459	2,135,095	1,993,491

72110 Attendance

Attendance records and reports student information to the state for funding and other statistical needs. Major categories include personnel, benefits, and supplies and materials.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
105	SUPERVISOR/DIRECTOR	57,300	57,300	60,375
188	BONUS PAYMENTS	0	1,088	1,088
189	OTHER SALARIES AND WAGES	43,301	48,301	50,867
201	SOCIAL SECURITY	6,237	6,321	6,897
204	STATE RETIREMENT	11,341	12,200	12,579
206	LIFE INSURANCE	124	76	76
207	MEDICAL INSURANCE	14,726	15,431	15,431
208	VISION INSURANCE	0	48	48
212	EMPLOYER MEDICARE LIABILITY	1,459	1,479	1,613
499	OTHER SUPPLIES & MATERIALS	10,000	10,000	10,000
	TOTAL ATTENDANCE	144,488	152,244	158,974

72120 Health Services

Health Services provides appropriate medical and nursing services that includes salaries and benefits for school nurses, medical supplies, materials, and equipment. Coordinated School Health funds are also accounted for here.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
105	SUPERVISOR/DIRECTOR-CSH	0	77,930	0
131	MEDICAL PERSONNEL	326,013	334,513	347,749
188	BONUS PAYMENTS	0	7,317	7,317
189	OTHER SALARIES AND WAGES	0	1,500	0
201	SOCIAL SECURITY	20,213	25,572	22,014
204	STATE RETIREMENT	56,009	50,812	61,000
206	LIFE INSURANCE	741	391	350
207	MEDICAL INSURANCE	50,501	55,615	46,430
208	VISION INSURANCE	0	213	189
212	EMPLOYER MEDICARE LIABILITY	4,727	5,980	5,148
355	TRAVEL	0	5,000	0
369	CONTRACTS FOR SUBSTITUTE TEACHERS	0	1,000	1,000
399	OTHER CONTRACTED SERVICES	125,000	0	125,000
413	DRUGS/MEDICAL SUPPLIES	2,000	21,000	21,000
499	OTHER SUPPLIES & MATERIALS	2,194	18,647	2,194
524	IN SERVICE/STAFF DEVELOPMENT	0	2,000	0
	TOTAL HEALTH SERVICES	587,398	607,490	639,391

72130 Other Student Support

Other Student Support includes services to students in addition to attendance and health services. These include guidance services, and evaluation and testing services for Regular Education students, Special Education students, and Vocational Education Students. The personnel section includes school counselors, school psychologists, social workers, and other student support staff.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
117	CAREER LADDER PROGRAM	3,000	3,000	3,000
123	GUIDANCE PERSONNEL	1,101,150	1,330,298	1,445,358
124	PSYCHOLOGICAL PERSONNEL	285,628	208,876	221,093
130	SOCIAL WORKERS	0	0	128,894
164	ATTENDANTS	162,000	162,000	162,000
188	BONUS PAYMENTS	0	44,399	44,399
189	OTHER SALARIES & WAGES	73,013	226,406	215,853
201	SOCIAL SECURITY	100,737	121,234	137,677
204	STATE RETIREMENT	107,188	142,963	159,086
206	LIFE INSURANCE	1,593	1,004	1,004
207	MEDICAL INSURANCE	140,223	197,836	197,836
208	VISION INSURANCE	0	788	788
212	EMPLOYER MEDICARE LIABILITY	23,559	27,406	32,199
322	EVALUATION AND TESTING	90,870	40,950	40,950
336	MAINTENANCE & REPAIR	100	100	100
399	OTHER CONTRACTED SVCS	511,211	198,844	219,104
471	SOFTWARE	0	106,888	106,888
499	OTHER SUPPLIES & MATERIALS	11,900	11,900	12,400
524	IN SERVICE/STAFF DEVELOPMENT	0	24,433	0
599	OTHER CHARGES	0	0	20,000
	TOTAL OTHER STUDENT SUPPORT	2,612,172	2,849,325	3,148,629

72210 Regular Instruction Support

Regular Education Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staffing training. The personnel section includes supervisors, librarians, and administrative assistants.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
105	SUPERVISOR/DIRECTOR	584,416	511,055	673,501
117	CAREER LADDER PROGRAM	5,000	5,000	5,000
129	LIBRARIANS	716,998	718,760	758,206
161	SECRETARIES	176,454	176,454	187,151
188	BONUS PAYMENTS	0	18,564	18,564
189	OTHER SALARIES & WAGES	91,058	96,056	182,487
201	SOCIAL SECURITY	97,583	97,583	113,144
204	STATE RETIREMENT	140,571	140,571	147,449
206	LIFE INSURANCE	1,476	935	935
207	MEDICAL INSURANCE	151,309	192,804	192,804
208	VISION INSURANCE	0	720	720
212	EMPLOYER MEDICARE LIABILITY	22,822	22,822	26,461
320	DUES AND MEMBERSHIPS	4,000	4,000	4,000
355	TRAVEL	32,000	32,000	32,000
399	CONTRACTED SERVICE	7,000	7,000	1,500
432	LIBRARY BOOKS/MEDIA	41,000	41,000	47,080
499	OTHER SUPPLIES AND MATERIALS	23,475	23,475	9,975
524	IN-SERVICE/STAFF DEVELOPMENT	79,500	94,500	91,925
790	OTHER EQUIPMENT	3,500	3,500	1,500
	TOTAL REGULAR INSTR. SUPPORT	2,178,162	2,186,799	2,494,402

72220 Special Education Support

Special Education Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students with special needs. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

The personnel section includes a supervisor and a board certified behavior analyst.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
105	SUPERVISOR/DIRECTOR	114,115	114,115	119,821
188	BONUS PAYMENTS	0	5,268	5,268
189	OTHER SALARIES AND WAGES	0	63,609	68,020
201	SOCIAL SECURITY	7,075	11,019	11,973
204	STATE RETIREMENT	7,771	12,103	12,282
206	LIFE INSURANCE	83	90	90
207	MEDICAL INSURANCE	16,642	24,259	24,259
208	VISION INSURANCE	0	59	59
212	EMPLOYER MEDICARE LIABILITY	1,644	2,566	2,800
308	CONSULTANTS	500	500	500
355	TRAVEL	1,500	1,500	1,500
	TOTAL SPECIAL EDUC. SUPPORT	149,330	235,088	246,572

72230 Vocational Education Support

Career and Technical Education Instructional Staff Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences that give students the opportunity to develop the knowledge, and skills need for employment in an occupational area. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

The personnel section includes the career and technical supervisor and an administrative assistant.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
105	SUPERVISOR/DIRECTOR	103,624	103,624	108,805
161	SECRETARIES	33,630	33,630	35,312
188	BONUS PAYMENT	0	1,464	1,464
201	SOCIAL SECURITY	8,510	8,510	9,026
204	STATE RETIREMENT	12,834	12,834	13,238
206	LIFE INSURANCE	165	84	84
207	MEDICAL INSURANCE	18,526	22,510	22,510
208	VISION INSURANCE	0	59	59
212	EMPLOYER MEDICARE LIABILITY	1,990	1,990	2,111
355	TRAVEL	2,500	2,500	1,000
	TOTAL VOCATIONAL EDUC. SUPPORT	181,779	187,205	193,609

72250 Technology Support

Technology services are designed to provide internet and other technical services to support instruction, attendance, health, administration, testing, and other areas as needed. Major categories include personnel, benefits, supplies, materials, and other expenses such as internet connectivity.

The personnel section includes administrative and support staff who assist in providing and maintain technical services.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
105	SUPERVISOR/DIRECTOR	109,480	109,480	120,750
188	BONUS PAYMENTS	0	5,018	5,018
189	OTHER SALARIES & WAGES	254,485	248,179	305,414
201	SOCIAL SECURITY	22,566	20,990	26,733
204	STATE RETIREMENT	51,176	45,988	60,150
206	LIFE INSURANCE	494	294	294
207	MEDICAL INSURANCE	59,080	68,772	68,772
208	VISION INSURANCE	0	142	142
212	EMPLOYER MEDICARE LIABILITY	5,278	4,909	6,252
350	INTERNET CONNECTIVITY	36,879	36,879	36,879
355	TRAVEL	2,500	2,500	2,500
399	CONTRACTED SERVICES	67,992	67,992	67,992
470	CABLING	20,000	20,000	20,000
471	SOFTWARE	135,000	295,200	295,200
499	OTHER SUPPLIES AND MATERIALS	21,200	21,200	21,200
599	OTHER CHARGES	6,090	6,090	6,090
790	OTHER EQUIPMENT	27,500	27,500	27,500
	TOTAL TECHNOLOGY	819,720	981,133	1,070,886

72310 Board of Education

Board of Education includes activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

Compensation and payroll taxes for 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		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 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	855	855	855
305	AUDIT SERVICES	15,000	18,000	20,000
320	DUES AND MEMBERSHIPS	7,158	7,607	7,607
331	LEGAL SERVICES	20,000	30,000	25,000
506	LIABILITY INSURANCE	70,486	81,869	91,694
508	PREMIUMS ON SURETY BONDS	44,917	52,595	58,907
510	TRUSTEE'S COMMISSION	152,150	152,150	152,150
513	WORKER'S COMP INSURANCE	176,409	188,532	211,156
533	CRIMINAL INVESTIGATION APPLICANT	9,590	9,590	9,590
534	REFUND APPLICANT INVESTIGATION	500	500	500
599	OTHER CHARGES	50,000	75,000	50,000
	TOTAL BOARD OF EDUCATION	603,905	673,538	684,299

72320 Office of the Superintendent

The Office of the Superintendent includes activities performed in directing and managing all programs of the LEA.

This section includes salary and benefits for the Director of Schools, Chief of Staff, Public Relations Specialist, and 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		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
101	ADMINISTRATIVE OFFICER	181,547	181,547	200,000
103	ASSISTANT	127,335	127,335	133,624
117	CAREER LADDER PROGRAM	2,000	2,000	2,000
161	SECRETARIES	72,888	72,888	76,877
186	LONGEVITY PAY	0	3,858	0
188	BONUS PAYMENTS	0	3,574	3,574
189	OTHER SALARIES & WAGES	95,046	106,600	110,825
201	SOCIAL SECURITY	29,687	29,687	32,668
204	STATE RETIREMENT	40,166	40,166	54,207
206	LIFE INSURANCE	371	226	226
207	MEDICAL INSURANCE	47,610	51,744	51,744
208	VISION INSURANCE	0	139	139
212	EMPLOYER MEDICARE LIABILITY	6,943	6,943	7,640
307	COMMUNICATION	105,000	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	33,191	40,000
435	OFFICE SUPPLIES	16,500	16,500	25,000
599	OTHER CHARGES	19,400	57,400	19,400
701	ADMINISTRATIVE EQUIPMENT	5,000	17,329	8,500
	TOTAL OFFICE OF SUPERINTENDENT	812,889	886,332	901,629

72410 Office of the Principal

Office of the Principal includes activities concerned with directing and managing the operation of a particular school. Such activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate staff, assign duties to staff, supervise and maintain the records of the school, and coordinate school instructional activities with those of the total school system. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.

This section includes salary and benefits for principals, assistant principals, and administrative assistants. Dues for professional organizations, school postage expense, travel reimbursement, copier contracts, school office supplies and equipment are also included.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
104	PRINCIPALS	1,159,188	985,187	1,023,138
117	CAREER LADDER PROGRAM	4,000	4,000	4,000
139	ASSISTANT PRINCIPALS	975,870	1,409,318	1,486,064
161	SECRETARIES	553,315	535,659	569,837
162	CLERICAL	0	0	27,984
188	BONUS PAYMENTS	0	29,435	29,435
201	SOCIAL SECURITY	166,927	166,927	194,708
204	STATE RETIREMENT	240,729	240,729	267,602
206	LIFE INSURANCE	3,293	1,765	1,765
207	MEDICAL INSURANCE	337,108	397,846	397,846
208	VISION INSURANCE	0	1,121	1,121
212	EMPLOYER MEDICARE LIABILITY	39,039	39,039	45,537
320	DUES & MEMBERSHIPS	1,000	1,000	1,000
336	MAINTENANCE & REPAIR	5,025	5,025	7,025
348	POSTAL CHARGES	4,600	4,600	4,300
355	TRAVEL	5,100	5,100	5,100
399	OTHER CONTRACTED SERVICES	6,375	6,375	5,875
435	OFFICE SUPPLIES	19,902	19,902	17,957
701	ADMINISTRATIVE EQUIPMENT	15,100	15,100	18,200
	TOTAL OFFICE OF THE PRINCIPAL	3,536,571	3,868,128	4,108,494

72510 Fiscal Services

Fiscal Services includes activities concerned with the fiscal or financial operations of the LEA. This program includes all aspects of budgeting and financial reporting (such as receipts and disbursements, financial and property accounting, payroll, inventory control, internal auditing, and the managing of funds). This category includes the Finance Director and all staff involved in the business administration of the LEA.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
119	BOOKKEEPERS	306,132	306,132	336,431
188	BONUS PAYMENTS	0	2,844	2,844
201	SOCIAL SECURITY	18,980	17,825	21,035
204	STATE RETIREMENT	52,593	53,082	58,287
206	LIFE INSURANCE	332	201	201
207	MEDICAL INSURANCE	35,982	41,332	41,332
208	VISION INSURANCE	0	118	118
212	EMPLOYER MEDICARE LIABILITY	4,439	4,169	4,919
317	DATA PROCESSING SERVICES	51,355	54,961	50,125
355	TRAVEL	1,000	1,500	1,000
	TOTAL FISCAL SERVICES	470,813	482,164	516,292

72610 Operation of Plant

Operation of Plant includes activities concerned with keeping the physical plant clean and ready for daily use. It includes salary and benefits for and energy management specialist. Also included are janitorial services for all buildings, landscaping and mowing contracts, utilities, and building and contents insurance.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
188	BONUS PAYMENTS	0	377	377
189	OTHER SALARIES & WAGES	45,647	45,647	47,929
201	SOCIAL SECURITY	2,830	2,830	2,995
204	STATE RETIREMENT	3,109	3,134	3,072
206	LIFE INSURANCE	42	25	25
207	MEDICAL INSURANCE	7,612	5,780	5,780
208	VISION INSURANCE		15	15
212	EMPLOYER MEDICARE LIABILITY	662	662	700
328	JANITORIAL SERVICES	1,571,377	1,580,377	1,618,518
399	OTHER CONTRACTED SVCS	136,547	136,547	136,547
415	ELECTRICITY	1,250,000	1,337,500	1,337,500
434	NATURAL GAS	115,395	115,395	115,395
454	WATER AND SEWER	229,785	270,000	270,000
501	BOILER INSURANCE	7,911	8,709	9,755
502	BUILDING & CONTENTS INSURANCE	269,509	343,254	384,445
	TOTAL OPERATION OF PLANT	3,640,426	3,850,252	3,933,053

72620 Maintenance of Plant

Maintenance of Plant includes activities concerned with keeping the physical plant open, comfortable, and safe for use. It includes salaries and benefits for the director of operations, maintenance personnel, an administrative assistant and funds for building maintenance materials and supplies.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
105	SUPERVISOR	108,687	116,687	120,750
167	MAINTENANCE PERSONNEL	644,502	644,502	704,533
188	BONUS PAYMENTS	0	9,951	9,951
189	OTHER SALARIES AND WAGES	35,000	35,000	35,000
201	SOCIAL SECURITY	48,868	49,364	53,955
204	STATE RETIREMENT	129,398	130,773	141,784
206	LIFE INSURANCE	1,071	689	689
207	MEDICAL INSURANCE	120,760	140,868	140,868
208	VISION INSURANCE	0	413	413
212	EMPLOYER MEDICARE LIABILITY	11,429	11,545	12,618
335	MAINTENANCE/REPAIR-BUILDINGS	90,140	175,000	175,000
336	MAINTENANCE/REPAIR-EQUIPMENT	2,000	89,912	89,912
399	OTHER CONTR SVCS	116,000	140,000	140,000
418	EQUIPMENT/MACHINERY PARTS	5,200	50,000	50,000
499	OTHER SUPPLIES AND MATERIALS	190,000	190,000	190,000
599	OTHER CHARGES	5,000	25,000	25,000
701	ADMINISTRATION EQUIPMENT	38,136	269,342	38,136
717	MAINTENANCE EQUIPMENT	2,500	35,358	35,358
	TOTAL MAINTENANCE OF PLANT	1,548,691	2,114,404	1,963,967

72710 Transportation

Transportation includes activities concerned with transporting students for Regular, Vocational, and Special Education instruction, as provided by State and Federal law. This includes trips between home and school, and trips to school activities. The personnel section includes salary and benefits for a routing and transportation assistant, mechanics, and full-time and part-time bus drivers. Also included are fuel expenses, vehicle parts and insurance.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
105	SUPERVISOR	0	8,000	0
142	MECHANICS	102,282	131,622	107,492
146	BUS DRIVERS	655,884	758,892	759,450
188	BONUS PAYMENTS	0	18,480	18,480
189	OTHER SALARIES AND WAGES	47,243	61,686	50,293
201	SOCIAL SECURITY	49,935	57,905	58,014
204	STATE RETIREMENT	25,688	33,645	39,266
206	LIFE INSURANCE	247	236	236
207	MEDICAL INSURANCE	28,593	34,376	34,376
208	VISION INSURANCE	0	118	118
212	EMPLOYER MEDICARE LIABILITY	11,678	13,542	13,568
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
338	MAINTENANCE & REPAIR-VEHICLES	0	7,845	0
399	OTHER CONTRACTED SERVICES	22,500	22,500	22,500
412	DIESEL FUEL	189,088	201,968	189,088
425	GASOLINE	20,000	20,000	20,000
433	LUBRICANTS	2,000	2,000	2,000
450	TIRE AND TUBES	17,290	22,747	17,290
453	VEHICLE PARTS	79,440	79,440	79,440
499	OTHER SUPPLIES AND MATERIALS	2,000	2,000	2,000
511	VEHICLE/EQUIPMENT INSURANCE	67,377	80,277	89,910
599	OTHER CHARGES	15,550	15,550	15,550
	TOTAL TRANSPORTATION	1,342,395	1,578,429	1,524,671

73100 Food Service

This service area includes the supervision of a staff whose responsibility is to prepare and serve regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. The personnel in this section includes the child nutrition supervisor. All other food service expenses are in a separate fund (see pages 36 – 38).

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
188	BONUS PAYMENTS	0	36,249	36,249
189	OTHER WAGES AND SALARIES	88,644	88,644	105,525
201	SOCIAL SECURITY	5,496	7,600	8,790
204	STATE RETIREMENT	15,229	19,015	24,357
206	LIFE INSURANCE	83	50	50
207	MEDICAL INSURANCE	6,718	6,739	6,739
208	VISION INSURANCE	0	30	30
212	EMPLOYER MEDICARE LIABILITY	1,285	1,777	2,056
422	FOOD SUPPLIES	0	0	0
	TOTAL FOOD SERVICE	117,455	160,104	183,796

73300 Community Services

Community Services includes activities concerned with providing community services to students, staff, or community participants. This section accounts for the annual payment to the Bradley-Cleveland Public Education Foundation per agreement.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
399	OTHER CONTRACTED SERVICES	50,000	50,000	50,000
	TOTAL COMMUNITY SERVICES	50,000	50,000	50,000

73400 Early Childhood Education

The Early Childhood Education Program includes activities that address the educational, health and social services needs of preschoolers who are three and four years of age to prepare them for kindergarten.

This expense is for the voluntary pre-K program for Cleveland City Schools that is contracted with Family Resources Agency.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
310	CONTRACTS-OTHER PUBLIC AGENCY	924,727	925,938	925,938
	TOTAL EARLY CHILDHOOD EDUC.	924,727	925,938	925,938
	TOTAL EDUCATION	58,927,301	65,439,250	66,003,974

76100 Regular Capital Outlay

Regular Capital Outlay includes activities such as site acquisition services, site improvement services, architecture and engineering services, building acquisition and construction services, and building improvement services.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
304	ARCHITECTS	0	20,000	0
707	BUILDING IMPROVEMENTS	0	829,501	140,000
711	FURNITURE AND FIXTURES	0	67,450	0
799	OTHER CAPITAL OUTLAY	0	11,696	0
	TOTAL REGULAR CAPITAL OUTLAY	0	928,647	140,000

80000 Debt Service

Debt Service is expenditures for servicing long-term debt (obligations exceeding one year).

These line items represent principal and interest payments on bonds or notes for capital projects such as school renovations, athletic facilities and HVAC or roof replacement.

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
82130	PRINCIPAL ON BONDS			
601	PRINCIPAL ON BONDS	479,340	479,340	502,284
82230	INTEREST ON DEBT			
603	INTEREST ON BONDS	174,046	174,046	104,540
82330	OTHER DEBT SERVICE			
699	DEBT SERVICE	194,700	194,700	194,700
	TOTAL DEBT SERVICE	848,086	848,086	801,524
	TOTAL EXPENDITURES	59,775,387	67,215,983	66,945,498



School Nutrition

Fund 143

2024-2025

Fund 143 – Food Service Revenues

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

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
43521	STUDENT LUNCHES	0	0	0
43522	ADULT LUNCHES	28,000	27,305	38,500
43523	BREAKFAST	0	0	0
43525	ALA CARTE	70,000	55,663	72,000
44110	INTEREST EARNED	1,000	20,516	12,550
47111	USDA LUNCH	2,225,500	2,150,000	1,950,500
47112	USDA COMMODITIES	263,508	263,508	325,344
47113	USDA BREAKFAST	1,080,500	809,149	955,000
47114	USDA - OTHER (FRESH FRUIT/VEG GRANT & SUPPER PROGRAM)	162,350	309,275	384,500
	TOTAL REVENUES	3,830,858	3,635,416	3,738,394
39000	UNDESIGNATED FUND BALANCE	237,000	417,205	396,000
	TOTAL AVAILABLE FUNDS	4,067,858	4,052,621	4,134,394

Fund 143 – Food Service Expenditures

OBJECT CODE		2023-2024 ORIGINAL	2023-2024 AMENDED	2024-2025 PROPOSED
162	CLERICAL PERSONNEL	86,500	83,686	100,728
165	CAFETERIA PERSONNEL	1,204,500	988,355	1,009,785
196	IN-SERVICE TRAINING	1,500	1,316	800
201	SOCIAL SECURITY	75,850	73,690	75,850
204	STATE RETIREMENT	169,650	150,076	152,042
206	LIFE INSURANCE	3,900	3,022	2,700
207	MEDICAL INSURANCE	272,000	239,780	265,000
210	UNEMPLOYMENT COMPENSATION	0	0	0
212	EMPLOYER MEDICARE LIABILITY	18,700	16,127	17,400
299	OTHER FRINGE BENEFITS	42,000	36,427	42,000
307	COMMUNICATION	1,300	1,265	500
320	DUES AND MEMBERSHIPS	1,800	1,658	1,000
336	MAINTENANCE & REPAIR	50,000	62,814	58,500
354	TRANSPORTATION-NON STUDENT	3,000	2,854	1,500
355	TRAVEL	2,800	3,180	250
399	OTHER CONTRACTED SVCS	1,002,175	1,221,882	1,230,923
422	FOOD SUPPLIES	785,500	779,500	769,022
435	OFFICE SUPPLIES	1,500	1,167	1,000
451	UNIFORMS	800	309	200
452	UTILITIES	0	0	0
524	STAFF DEVELOPMENT	1,200	1,176	500
469	USDA COMMODITIES	263,508	263,508	325,344
499	OTHER SUPPLIES/MATERIALS	70,000	68,363	70,000
533	CRIMINAL INVESTIGATION APPLICANT	500	466	350
710	FOOD SERVICE EQUIPMENT	9,175	52,000	9,000
	TOTAL FOOD SERVICE	4,067,858	4,052,621	4,134,394

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 6.36% of applicable wages. Effective July 1, 2014, licensed new hires are under the hybrid plan with employer cost at 9% of applicable wages. The contribution for support staff is 17.18%.

Life Insurance (Object 206)

These line items include costs for a \$25,000 group term life insurance program, including accidental death and dismemberment coverage and disability for all full-time employees.

Medical Insurance (Object 207)

These line items include the school system's contribution for group health insurance coverage through the State of Tennessee Insurance Administration. Employees have the option of choosing coverage between four plans: Premier PPO, Standard PPO, Limited PPO, CDHP/HSA and two carriers, either Blue Cross Blue Shield or Cigna.

Vision Insurance (Object 208)

These line items include the school system's contribution for group vision insurance.

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

2024-2025

(200 DAYS)

<u>STEP</u>	<u>BS</u>	<u>BS+16</u>	<u>MA</u>	<u>MA+16</u>	<u>MA+30</u>	<u>ED S</u>	<u>D</u>
0	52,500	52,500	57,750	57,750	61,950	64,576	67,200
1	53,550	53,550	58,800	58,800	63,000	65,625	68,250
2	53,818	53,818	59,068	59,068	63,268	65,893	68,518
3	54,087	54,087	59,337	59,337	63,536	66,162	68,786
4	54,627	54,627	59,877	59,877	64,078	66,702	69,327
5	54,901	54,901	60,151	60,151	64,352	66,976	69,601
6	55,449	55,449	60,700	60,700	64,899	67,525	70,149
7	55,726	55,726	60,977	60,977	65,177	67,802	70,427
8	56,284	56,284	61,534	61,534	65,734	68,359	70,984
9	56,847	56,847	62,097	62,097	66,297	68,922	71,547
10	57,984	57,984	63,234	63,234	67,434	70,059	72,685
11	58,564	58,564	63,813	63,813	68,014	70,639	73,264
12	59,736	59,736	64,985	64,985	69,185	71,810	74,436
13	60,930	60,930	66,180	66,180	70,381	73,005	75,631
14	61,539	61,539	66,789	66,789	70,990	73,614	76,240
15	62,770	62,770	68,020	68,020	72,220	74,845	77,470
16	63,712	63,712	68,962	68,962	73,162	75,787	78,412
17	64,667	64,667	69,918	69,918	74,117	76,743	79,367
18	65,961	65,961	71,211	71,211	75,411	78,036	80,661
19	67,280	67,280	72,530	72,530	76,730	79,355	81,980
20	68,289	68,289	73,539	73,539	77,739	80,364	82,989
21	69,313	69,313	74,563	74,563	78,764	81,388	84,014
22	70,353	70,353	75,604	75,604	79,803	82,429	85,053
23	70,705	70,705	75,955	75,955	80,155	82,780	85,405
24	71,059	71,059	76,309	76,309	80,509	83,134	85,759
25	71,414	71,414	76,664	76,664	80,864	83,488	86,114

CLEVELAND CITY SCHOOLS TEACHER ASSISTANT SALARY SCHEDULE

(181 DAYS)

STEP	2024-2025
1	21,381
2	21,916
3	22,463
4	23,137
5	23,789
6	24,546
7	25,037
8	25,538
9	26,048
10	26,569
11-14	27,632
15-19	28,738
20-24	29,887
25+	31,080

CLEVELAND CITY SCHOOLS ADMINISTRATIVE ASSISTANT-SCHOOL

SALARY SCHEDULE

(210 DAYS)

<u>STEP</u>	<u>2024-25</u>
1	25,674
2	26,705
3	27,506
4	28,331
5	29,181
6	29,765
7	30,361
8	30,966
9	31,586
10	33,166
11	33,600
12	34,028
13	34,457
14	35,312
15	35,312
16	35,312
17	35,312
18	35,312
19	36,168
20	36,168
21	36,168
22	36,168
23	36,168
24	37,657
25+	38,409

CLEVELAND CITY SCHOOLS SCHOOL NURSE

SALARY SCHEDULE

(181 DAYS)

<u>STEP</u>	<u>2024-25</u>
0	35,635
1	36,347
2	37,074
3	37,258
4	37,445
5	37,820
6	38,008
7	38,389
8	38,581
9	38,967
10	39,356
11	40,142
12	40,546
13	41,356
14	42,183
15	42,604
16	43,457
17	44,108
18	44,770
19	45,665
20	46,579
21	47,277
22	47,987
23	48,707
24	48,950
25	49,195

CLEVELAND CITY SCHOOLS – STUDENT INFORMATION COORDINATOR

SALARY SCHEDULE

(210 DAYS)

<u>STEP</u>	<u>2024-25</u>
0	17,713
1	19,034
2	19,984
3	21,382
4	22,637
5	23,975
6	25,311
7	26,649
8	27,984
9	30,038
10	30,788
11	31,558
12	32,344
13	33,153
14	33,981
15	34,830
16	35,382
17	35,887
18	36,392
19	36,897
20	37,403
21	37,403
22	37,403
23	37,403
24	37,403
25	38,234

CLEVELAND CITY SCHOOLS AOB ADMINISTRATIVE ASSISTANTS

SALARY SCHEDULE

(12 MONTHS)

<u>STEP</u>	<u>2024-25</u>
1	31,810
2	32,446
3	35,345
4	37,113
5	38,882
6	39,887
7	41,620
8	42,296
9	42,943
10	43,590
11	44,237
12	44,883
13	45,494
14	46,112
15	46,517
16	46,806
17	47,093
18	47,377
19	47,662
20	47,949
21	48,238
22	48,720
23	49,694
24	50,639
25	51,955

CLEVELAND CITY SCHOOLS OPERATIONS

SALARY SCHEDULE

(12 MONTHS)

<u>STEP</u>	<u>2024-25</u>
1	32,084
2	34,438
3	36,800
4	39,165
5	41,528
6	43,895
7	45,466
8	45,867
9	45,867
10	46,586
11	48,510
12	48,510
13	48,510
14	48,510
15	48,510
16	48,892
17	48,892
18	48,892
19	48,892
20	49,605
21	49,605
22	49,605
23	49,605
24	49,605
25	50,293

CLEVELAND CITY SCHOOLS TECHNOLOGY SUPPORT

SALARY SCHEDULE

(12 MONTHS)

<u>STEP</u>	<u>2024-25</u>
1	32,084
2	34,438
3	36,800
4	39,165
5	41,528
6	43,895
7	45,466
8	45,867
9	45,867
10	46,586
11	48,510
12	48,510
13	48,510
14	48,510
15	48,510
16	48,892
17	48,892
18	48,892
19	48,892
20	49,605
21	49,605
22	49,605
23	49,605
24	49,605
25	50,293

ALLOCATION BY SCHOOL

School	Amold	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	298	620	469	420	266	244	296	1309	1772	5694
Certified Teachers	27	54	40	37	26	34	27	101	126	
71100 Regular Instruction										
336 Maint & Repair - Equip	1,500	4,000						8,000		13,500
399 Other Contracted Services		13,400	17,000	14,000	8,450	8,000	1,300	25,000	65,000	152,150
429 Instr Supplies & Materials	15,500	24,300	13,000	8,000	10,000	7,500	22,000	42,000	98,000	200,305
499 Other Supplies & Materials				4,150	3,000	3,000		3,000	1,000	14,150
599 Other Charges			1,900	1,000	2,100		1,500	21,150	44,508	72,158
722 Reg Instruction Equip	4,500	6,000		10,000		2,000	1,000	9,395	34,500	67,395
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	2,500	16,950
499 Other Supplies & Materials	500	650		500			500	1,000	1,000	4,150
725 SPED Equipment	250	650	1,500	250	250	550		900		4,350
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										
499 Other Supplies & Materials	600	4,000	1,000	1,000	500	800	1,000	1,500	2,000	12,400
72210 Support-Regular Instr										
399 Other Contracted Services								1,500		1,500
432 Library Books	4,000	6,000	12,000	5,000	3,000	3,000	4,500	6,000	3,580	47,080
499 Other Supplies & Materials	425	1,500	1,000	1,000	1,300	500	750	2,500	1,000	9,975
524 In Svcs/Staff Development	1,925							1,500		1,925
790 Other Equipment										1,500
72410 Office of the Principal										
320 Dues & Memberships				900		100				1,000
336 Maint & Repair - Equip				2,000				5,025		7,025
348 Postal Charges	500	600		500	500	250	200	1,750		4,300
399 Other Contracted Services	1,000	1,000			200			2,675	1,000	5,875
435 Office Supplies	1,500	2,000	3,000	100	1,000	750	500	3,075	6,032	17,967
701 Administration Equipment	2,000	6,100	3,000			3,150	500	3,450		18,200
Totals	35,200	72,800	54,900	49,400	31,800	31,200	35,000	151,100	220,120	681,520

ALLOCATION BY DEPARTMENT

		Academics	Vocational	Special Ed	Staff Dev	Student Info Sys	Student Svcs	Band	Total
71100 Regular Instruction									
336 Maint & Repair - Equip								4,000	4,000
399 Other Contracted Services		82,179						1,500	83,679
429 Instr Supplies & Materials		55,113						2,840	57,953
430 Textbooks-Electronic		52,237							52,237
449 Textbooks-Bound		57,790							57,790
499 Other Supplies & Materials		49,984							49,984
599 Other Charges		3,197							3,197
722 Reg Instruction Equip		2,000						10,000	12,000
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			1,290						1,290
366 Tuition			375						375
399 Other Contracted Services			8,915						8,915
429 Instr Supplies & Materials			48,270						48,270
499 Other Supplies & Materials			58,150						58,150
730 Vocational Instr Equip			4,500						4,500
72110 Attendance									
499 Other Supplies & Materials						10,000			10,000
72130 Other Student Support									
399 Other Contracted Services							47,500		47,500
72210 Support-Regular Instr									
399 Other Contracted Services									0
499 Other Supplies & Materials									0
524 In Svc/Staff Development					90,000				90,000
790 Other Equipment									0
72230 Vocational Program									
355 Travel			1,000						1,000
Totals		302,500	122,500	14,500	90,000	10,000	47,500	18,340	605,340



CLEVELAND
TENNESSEE

EST. 1842

FY2025 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 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 to no more than ten (10%) percent of the assessed valuation of property, or \$162,980,096. The City currently has \$84,070,725 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.

On April 10, 2023, the Cleveland City Council adopted the initial certificate of Cleveland Utilities Authority. This creation will allow the utility to expand into broadband services and build a \$72 million fiber network for city customers.

On June 30, 2024, the City of Cleveland had total bonded debt outstanding of \$160,439,553. Of this amount, \$78,106,000 comprises debt backed solely by the full faith and credit of the city. The city also issues bonds secured by specified revenue sources (i.e., revenue bonds); however, in the event of default, the full faith and credit of the city are irrevocably pledged. The city had \$36,700,000 in revenue bonds outstanding at the end of the fiscal year. The city also finances capital projects through loans from bond proceeds issued to various agencies in Tennessee, including \$2,053,609 for city general projects and \$30,333,842 for Cleveland Utilities. The City had \$179,496 in leases outstanding at the end of the year for office and computer equipment.

General Government and School 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	FY2023 Actual	FY2024 Original	FY2024 Amended	FY2025 Adopted	Percentage Change
REVENUES					
INTEREST	\$220,329	\$5,000	\$135,000	\$5,000	-96.3%
INTERGOVERNMENTAL	\$131,935	\$146,800	\$146,800	\$147,050	0.2%
TRANSFERS	\$7,440,849	\$8,318,682	\$8,338,241	\$8,966,345	7.5%
PROCEEDS OF BONDS	\$0	\$0	\$0	\$0	0.0%
MISCELLANEOUS	\$0	\$0	\$0	\$0	0.0%
Total Revenues	\$7,793,113	\$8,470,482	\$8,620,041	\$9,118,395	5.8%
EXPENDITURES					
DEBT SERVICE - PRINCIPAL PAYMENTS	\$4,975,317	\$5,253,000	\$5,253,000	\$6,124,000	16.6%
DEBT SERVICE - INTEREST PAYMENTS	\$3,357,406	\$3,212,481	\$3,212,481	\$2,989,333	-6.9%
LEASE EQUIPMENT	\$0	\$0	\$101,093	\$0	0.0%
BOND PAYING AGENTS FEES	\$5,840	\$5,000	\$5,000	\$5,000	0.0%
Total Expenditures	\$8,338,563	\$8,470,481	\$8,571,574	\$9,118,333	6.4%
NET INCOME	-\$545,450	\$1	\$48,467	\$62	0.0%
BEGINNING FUND BALANCE	\$6,659,597	\$6,114,147	\$6,114,147	\$6,162,614	0.8%
ENDING FUND BALANCE	\$6,114,147	\$6,114,148	\$6,162,614	\$6,162,676	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 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>1,998,000.00</u>		<u>283,793.20</u>	<u>2,281,793.20</u>	<u>2,281,793.20</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 2025	3,165,000	5.00	1,155,863	4,320,862.50	4,320,862.50
FY 2026	3,265,000	5.00	995,113	4,260,112.50	4,260,112.50
FY 2027	3,755,000	5.00	819,613	4,574,612.50	4,574,612.50
FY 2028	3,735,000	5.00	632,363	4,367,362.50	4,367,362.50
FY 2029	4,205,000	5.00	433,863	4,638,862.50	4,638,862.50
FY 2030	3,990,000	5.00	228,988	4,218,987.50	4,218,987.50
FY 2031	3,195,000	3.25	77,319	3,272,318.75	3,272,318.75
FY 2032	240,000	3.25	21,500	261,500.00	261,500.00
FY 2033	245,000	4.00	12,700	257,700.00	257,700.00
FY 2034	260,000	3.00	3,900	263,900.00	263,900.00
	<u>26,055,000.00</u>		<u>4,381,218.75</u>	<u>30,436,218.75</u>	<u>30,436,218.75</u>

City of Cleveland, Tennessee
General Obligation Notes, Series 2020 Refunding - City
Outstanding Debt Service Requirements

Debt Service Schedule					
Date	Principal	Coupon	Interest	Period Total	Fiscal Total
FY 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>18,020,000.00</u>		<u>3,579,700.00</u>	<u>21,599,700.00</u>	<u>21,599,700.00</u>

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 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>7,605,000.00</u>		<u>2,159,141.00</u>	<u>9,764,141.00</u>	<u>9,764,141.00</u>

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

Debt Service Schedule					
Date	Principal	Coupon	Interest	Period Total	Fiscal Total
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>10,478,925</u>	<u>29,698,925</u>	<u>29,698,925</u>

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
5/25/2025	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>521,000.00</u>		<u>66,700.00</u>	<u>587,700.00</u>	<u>587,700.00</u>

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 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>569,180.00</u>		<u>140,660.00</u>	<u>709,840.00</u>	<u>709,840.00</u>

CITY OF CLEVELAND, TN

Existing/Proposed Long-Term Bonded Debt Payment Schedule as of 6/30/2025

Fiscal Year	Existing Debt Principal	New Debt Principal	Total Principal	Future Debt Principal	Grand Total Principal
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>73,988,180</u>	<u>-</u>	<u>73,988,180</u>	<u>-</u>	<u>73,988,180</u>

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Debt Service	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
210 Debt Service						
3C Intergovernmental						
210 36972 BrColib	-146,250.00	-146,800.00	-147,050.00	-147,050.00	-147,050.00	-147,050.00
TOTAL Intergovernmental	-146,250.00	-146,800.00	-147,050.00	-147,050.00	-147,050.00	-147,050.00
3F Interest						
210 36110 Int-Gen	-139,964.00	-185,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
TOTAL Interest	-139,964.00	-185,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
5D Other Sources (Uses)						
210 36810 TransGF	-6,086,093.00	-7,022,368.00	-7,871,830.00	-7,961,450.00	-7,961,450.00	-7,961,450.00
210 36820 TransSSA	-444,042.00	-459,698.00	-69,507.00	-69,507.00	-69,507.00	-69,507.00
210 36830 TransSTW	-110,250.00	-103,400.00	-167,751.00	-167,800.00	-167,800.00	-167,800.00
210 36973 CMS/CHS	-194,700.00	-194,700.00	-194,700.00	-194,700.00	-194,700.00	-194,700.00
210 36974 ESG	-257,888.00	-258,075.00	-257,888.00	-257,888.00	-257,888.00	-257,888.00
210 36976 Geothermal	-379,344.00	-300,000.00	-315,000.00	-315,000.00	-315,000.00	-315,000.00
TOTAL Other Sources (Uses)	-7,472,317.00	-8,338,241.00	-8,876,676.00	-8,966,345.00	-8,966,345.00	-8,966,345.00
TOTAL Debt Service	-7,758,531.00	-8,670,041.00	-9,028,726.00	-9,118,395.00	-9,118,395.00	-9,118,395.00
TOTAL Debt Service	-7,758,531.00	-8,670,041.00	-9,028,726.00	-9,118,395.00	-9,118,395.00	-9,118,395.00
TOTAL REVENUE	-7,758,531.00	-8,670,041.00	-9,028,726.00	-9,118,395.00	-9,118,395.00	-9,118,395.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-7,758,531.00	-8,670,041.00	-9,028,726.00	-9,118,395.00	-9,118,395.00	-9,118,395.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Debt Service		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
210900	Debt Service						
5B	Operating						
210900	56270	109,000.00	115,000.00	121,000.00	121,000.00	121,000.00	121,000.00
210900	P08Lib-Cty	358,000.00	363,000.00	383,000.00	383,000.00	383,000.00	383,000.00
210900	P16BRefund	390,000.00	400,000.00	410,000.00	410,000.00	410,000.00	410,000.00
210900	P17 CCES	1,835,000.00	1,880,000.00	3,165,000.00	3,165,000.00	3,165,000.00	3,165,000.00
210900	P19 Refund	2,267,500.00	2,495,000.00	1,550,000.00	1,550,000.00	1,550,000.00	1,550,000.00
210900	P20 Refund			495,000.00	495,000.00	495,000.00	495,000.00
210900	P 22 Bonds			26,050.00	26,050.00	26,050.00	26,050.00
210900	I Lib Cty	37,250.00	31,800.00	62,738.00	62,738.00	62,738.00	62,738.00
210900	I16BRefund	85,377.00	74,136.00	285,738.00	285,738.00	285,738.00	285,738.00
210900	I17 CCES	309,438.00	297,738.00	1,155,863.00	1,155,863.00	1,155,863.00	1,155,863.00
210900	I19 Refund	1,347,338.00	1,281,988.00	663,550.00	663,550.00	663,550.00	663,550.00
210900	I20 Refund	774,512.00	731,425.00	795,394.00	795,394.00	795,394.00	795,394.00
210900	I 22 Bonds	852,839.00	795,394.00				
210900	Lease Equ	101,093.00	85,667.00				
210900	Int Lease		15,426.00				
210900	AdminFees	5,900.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL Operating		8,473,247.00	8,571,574.00	9,118,333.00	9,118,333.00	9,118,333.00	9,118,333.00
TOTAL Debt Service		8,473,247.00	8,571,574.00	9,118,333.00	9,118,333.00	9,118,333.00	9,118,333.00
TOTAL Debt Service		8,473,247.00	8,571,574.00	9,118,333.00	9,118,333.00	9,118,333.00	9,118,333.00
TOTAL REVENUE							
TOTAL EXPENSE		8,473,247.00	8,571,574.00	9,118,333.00	9,118,333.00	9,118,333.00	9,118,333.00
GRAND TOTAL		8,473,247.00	8,571,574.00	9,118,333.00	9,118,333.00	9,118,333.00	9,118,333.00

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



CLEVELAND
TENNESSEE

EST. 1842

FY2025 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) from the Debt Service Fund.

Planning capital improvement projects begins at the Fall Planning session which is attended by the City Council, Department Heads, 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.

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 and State Street Aid 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.

SOURCE OF CAPITAL PROJECT FUNDS FOR FY2025

The capital projects funded in FY2025 total \$6,673,000. Major capital funds are summarized below.

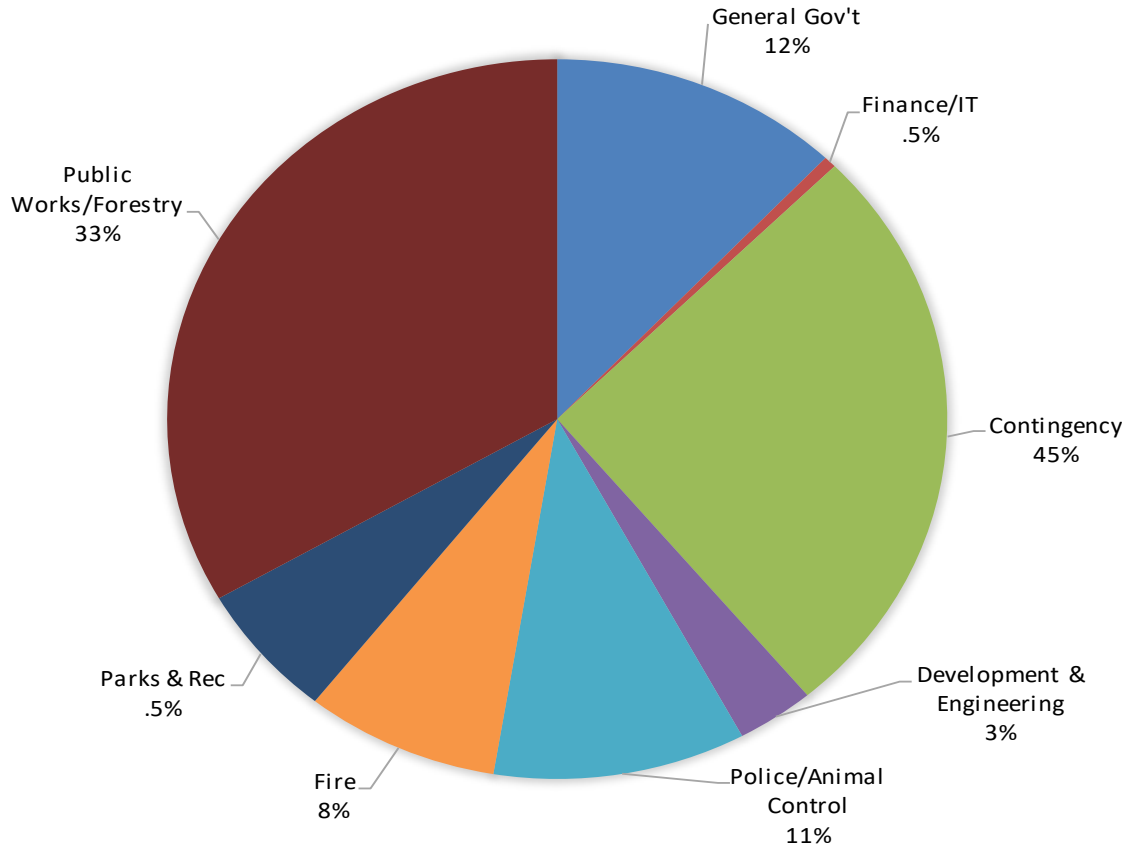
Sales Tax Capital Projects Fund:

This fund is used to account for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. The sales tax is designated for capital projects for the City and City Schools. A total of \$4,005,000 has been budgeted in FY2025 for city projects and \$1,503,000 for school projects.

Below is a listing of other funding sources for capital projects:
Capital Improvement Program Fund

\$ 965,000

FY2025 MAJOR USES OF CAPITAL PROJECT FUNDS



**FY 2025 MAJOR USES OF CAPITAL PROJECT FUNDS AND
THEIR IMPACT ON THE OPERATING BUDGET**

Capital Improvement Program Fund

General Government

Whirlpool Initiative	\$	<u>600,000</u>

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	\$	<u>365,000</u>

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.

City-Wide Wellness Center	\$	<u>200,000</u>

This funding is allocated for improvements and new equipment at the city's wellness center.

Sales Tax Capital Projects Fund

Public Safety

Police – Patrol Cars	\$	<u>300,000</u>

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

Police – Tasers	\$	<u>61,400</u>

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

Police – Intelligence Command Center	\$	<u>60,000</u>

This funding will purchase AV equipment for the command center that will assist in simplifying processes, and enables a more effective response to various operations in our city.

Police – IT Server Room Air Unit Replacement	\$	<u>50,000</u>

This is a stand-alone air conditioning unit that needs to be replaced in the Police Service Center. This unit's purpose is to keep the server room at a constant 70 degrees all year long twenty-four hours daily.

City-Wide Computer Info Systems

GIS Flyover & Rover maintenance cost	\$	<u>26,000</u>

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

Animal Control

Vehicle	\$	<u>49,500</u>

This funding will be used to purchase a vehicle with a cage for the department.

Fire Department

Fire Apparatus Replacement Program	\$	<u>300,000</u>

This program will assist in providing new equipment and transportation needs for medical and rescue incidents.

Enclosed building at the training center	\$	<u>75,000</u>

This funding will add restroom facilities to accommodate our fire personnel when they are conducting training at this location. This will be a phased in project to add a controlled environment classroom area in FY 2026.

Resurface Driveway/Parking Area @ Station 3	\$	<u>25,000</u>

This is the second year of the phase in to build up a fund to resurface driveway/parking area at Station 3.

Public Works Transportation and Drainage Costs

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

Fleet

Equipment Replacement \$ 37,500

This purchase will upgrade the existing forklift that no longer meets the needs of the department.

Forestry & Landscaping

Vehicle \$ 60,000

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 to purchase two pickup trucks.

Parks & Recreation

Fletcher Park Improvements \$ 100,000

These funds are for the updating of the existing walking path at Fletcher Park.

Capital Improvement Program Fund

Programs, Services, and Functions:

This fund accounts for the major capital improvement projects of the City not funded by notes or bonds. Capital projects for Cleveland Utilities, City Schools, and the Library are funded either within their individual fund or the note or bond fund used to finance the capital project.

This fund will receive \$1,165,000 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	FY2023 Actual	FY2024 Original	FY2024 Amended	FY2025 Adopted	Percentage Change
REVENUES					
GRANTS	\$1,263,484	\$0	\$983,545	\$0	0.0%
INTEREST INCOME	\$1,088,373	\$0	\$510,000	\$0	0.0%
ASSET DISPOSAL	\$0	\$0	\$0	\$0	0.0%
TRANSFERS	\$3,896,493	\$965,000	\$1,062,801	\$1,165,000	9.6%
NOTE PROCEEDS	\$0	\$0	\$0	\$0	0.0%
INTERGOVERNMENTAL	\$0	\$0	\$821,384	\$0	-100.0%
MISCELLANEOUS	\$60,081	\$0	\$81,869	\$0	-100.0%
Total Revenues	\$6,308,431	\$965,000	\$3,459,599	\$1,165,000	-66.3%
EXPENDITURES					
GENERAL GOVERNMENT	\$896,881	\$600,000	\$8,161,012	\$600,000	-93%
ADMINISTRATION & FINANCE/CODES	\$31,385	\$0	\$1,467,751	\$0	-100%
HUMAN RESOURCES	\$0	\$0	\$60,000	\$0	-100%
DEVELOPMENT & ENGINEERING	\$208,903	\$0	\$3,810,781	\$0	-100%
CITY-WIDE COMPUTER INFO SYS	\$72,451	\$0	\$527,549	\$0	-100%
POLICE DEPARTMENT	\$3,804	\$0	\$151,794	\$0	-100%
FIRE DEPARTMENT	\$157,743	\$0	\$58,863	\$0	-100%
PUBLIC WORKS - OPERATIONS	\$2,908,208	\$365,000	\$9,461,481	\$365,000	-96%
PUBLIC WORKS - STATE STREET AID	\$0	\$0	\$0	\$0	0%
FLEET MANAGEMENT	\$0	\$0	\$0	\$0	0%
ANIMAL SHELTER	\$0	\$0	\$0	\$0	0%
PARKS & RECREATION	\$504,916	\$0	\$7,325,296	\$200,000	-97%
EDUCATION	\$0	\$0	\$0	\$0	0%
DEBT SERVICE/ISSUANCE COSTS	\$39,000	\$0	\$0	\$0	0%
TRANSFERS	\$0	\$0	\$0	\$0	0%
REGIONAL JETPORT	\$27,638	\$0	\$89,398	\$0	-100%
CDBG	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$4,850,929	\$965,000	\$31,113,925	\$1,165,000	-96.3%
NET INCOME	\$1,457,502	\$0	-\$27,654,326	\$0	-100.0%
BEGINNING FUND BALANCE	\$26,980,167	\$28,437,669	\$28,437,669	\$783,343	-97.2%
ENDING FUND BALANCE	\$28,437,669	\$28,437,669	\$783,343	\$783,343	0.0%

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
322	Capital Improvements						
3C	Intergovernmental						
322	33195 Jet-COVID	-23,000.00	.00	.00	.00	.00	.00
322	33209 TVA Care	-25,000.00	.00	.00	.00	.00	.00
322	33432 St ModlAcc	-85,477.00	.00	.00	.00	.00	.00
322	33436 StgautImpr	-799,274.00	-877,676.00	.00	.00	.00	.00
322	33461 Jet-Culver	-30,000.00	-259,425.00	.00	.00	.00	.00
322	33496 St LIC	-658,473.00	.00	.00	.00	.00	.00
322	33500 DownImprov	.00	-15,568.00	.00	.00	.00	.00
322	33504 StUrTree	-5,496.00	.00	.00	.00	.00	.00
322	33802 Family Lea	.00	-9,001.00	.00	.00	.00	.00
322	36999 LIC-Relmb	-114,813.00	-196,384.03	.00	.00	.00	.00
322	37003 JetARPA	-59,000.00	.00	.00	.00	.00	.00
20933	Pau Huff Paving						
322	33438 20933 StPauHuff	-44,984.00	.00	.00	.00	.00	.00
20936	25th STREET MULTIMODAL						
322	33434 20936 St PEGE MM	-851,998.00	.00	.00	.00	.00	.00
45933	ENVIRONMENT MONITORING						
322	33463 45933 Jet-EnvMon	-6,500.00	.00	.00	.00	.00	.00
45942	T HANGER						
322	33469 45942 JetTHanger	.00	-110,275.00	.00	.00	.00	.00
50950	Jim Sharp Park						
322	33507 50950 Sharp Park	-625,000.00	-625,000.00	.00	.00	.00	.00
TOTAL Intergovernmental		-3,329,015.00	-2,093,329.03	.00	.00	.00	.00
3F	Interest						
322	36110 Int-Gen	-736,737.00	-900,000.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Capital Improvements							
TOTAL Interest		-736,737.00	-900,000.00	.00	.00	.00	.00
3G Miscellaneous							
322	36937 TML Equip	-2,152.00	.00	.00	.00	.00	.00
322	36938 TMLVehicle	-51,638.15	-76,697.11	.00	.00	.00	.00
322	36997 SundIncome	.00	-5,422.00	.00	.00	.00	.00
TOTAL Miscellaneous		-53,790.15	-82,119.11	.00	.00	.00	.00
5D Other Sources (Uses)							
322	36810 TransGF	-3,896,493.00	-1,076,521.00	-965,000.00	-965,000.00	-1,165,000.00	-1,165,000.00
TOTAL other Sources (Uses)		-3,896,493.00	-1,076,521.00	-965,000.00	-965,000.00	-1,165,000.00	-1,165,000.00
TOTAL Capital Improvements		-8,016,035.15	-4,151,969.14	-965,000.00	-965,000.00	-1,165,000.00	-1,165,000.00
TOTAL Capital Improvements		-8,016,035.15	-4,151,969.14	-965,000.00	-965,000.00	-1,165,000.00	-1,165,000.00
TOTAL REVENUE		-8,016,035.15	-4,151,969.14	-965,000.00	-965,000.00	-1,165,000.00	-1,165,000.00
TOTAL EXPENSE		.00	.00	.00	.00	.00	.00
GRAND TOTAL		-8,016,035.15	-4,151,969.14	-965,000.00	-965,000.00	-1,165,000.00	-1,165,000.00

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

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
322110	CIP-Legislative and Judicial						
5C	Capital						
322110	99210 CapProj	887,082.00	2,211,890.60	.00	.00	.00	.00
322110	99240 DOWNTOWN	3,625,228.00	2,107,528.00	600,000.00	600,000.00	600,000.00	600,000.00
322110	99250 25th-Ocoee	2,000,000.00	1,504,000.00	.00	.00	.00	.00
40911	CHEROKEE HOTEL RENOVATION						
322110	99320 40911 Cherokee	2,000,000.00	.00	.00	.00	.00	.00
40915	COUNCIL CHAMBERS						
322110	99320 40915 Roy's Bldg	.00	2,184,993.50	.00	.00	.00	.00
TOTAL Capital		8,512,310.00	8,008,412.10	600,000.00	600,000.00	600,000.00	600,000.00
TOTAL CIP-Legislative and Ju		8,512,310.00	8,008,412.10	600,000.00	600,000.00	600,000.00	600,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
322120	CIP-Administration						
5C	Capital						
322120	99210 CapProj	650,000.00	725,000.00	.00	.00	.00	.00
322120	99220 TransRaise	60,000.00	60,000.00	.00	.00	.00	.00
322120	99320 Bldg-HVAC	3,800.00	30,448.00	.00	.00	.00	.00
322120	99330 DownImprov	.00	20,990.00	.00	.00	.00	.00
322120	99470 Equip-Disc	.00	50,000.00	.00	.00	.00	.00
10950	Family Resource Improvements						
322120	99210 10950 FamImprov	.00	9,001.00	.00	.00	.00	.00
TOTAL Capital		713,800.00	895,439.00	.00	.00	.00	.00
TOTAL CIP-Administration		713,800.00	895,439.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
322122	CIP-Forestry & Landscaping						
5C	Capital						
322122	99280 Vehicle	38,745.00	52,249.00	.00	.00	.00	.00
322122	99470 Equip	6,250.00	.00	.00	.00	.00	.00
TOTAL Capital		44,995.00	52,249.00	.00	.00	.00	.00
TOTAL CIP-Forestry & Landsca		44,995.00	52,249.00	.00	.00	.00	.00



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
322130	CIP-Human Resources							
5C	Capital							
322130	99510 Software	60,000.00	60,000.00	.00	.00	.00	.00	.00
TOTAL Capital		60,000.00	60,000.00	.00	.00	.00	.00	.00
TOTAL CIP-Human Resources		60,000.00	60,000.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Capital Improvements							
322140 CIP-Finance							
5C Capital							
322140 99210 CapProj		599,897.00	572,312.00	.00	.00	.00	.00
TOTAL Capital		599,897.00	572,312.00	.00	.00	.00	.00
TOTAL CIP-Finance		599,897.00	572,312.00	.00	.00	.00	.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
322150	CIP-Information Technology						
5C	Capital						
322150	99330 GrnParksaf	600,000.00	455,004.69	.00	.00	.00	.00
322150	99470 Equip	.00	72,544.00	.00	.00	.00	.00
TOTAL Capital		600,000.00	527,548.69	.00	.00	.00	.00
TOTAL CIP-Information Techno		600,000.00	527,548.69	.00	.00	.00	.00



City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
322200 CIP-Devel and Engin						
5C Capital						
322200 99210 CapProj	27,062.00	27,062.00	.00	.00	.00	.00
322200 99220 TrnProj	75,000.00	73,726.39	.00	.00	.00	.00
322200 99250 Infrastr	252,934.00	232,274.00	.00	.00	.00	.00
322200 99280 Vehicle	4,270.00	4,270.00	.00	.00	.00	.00
10913 Michigan Ave Minnis Rd						
322200 99220 10913 MichAve	250,000.00	248,500.00	.00	.00	.00	.00
10914 Adkisson Sidewalk						
322200 99370 10914 Adkissidwk	300,000.00	244,470.00	.00	.00	.00	.00
20933 Paul Huff Paving						
322200 99220 20933 Paul Huff	239,471.00	177,041.00	.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	896,840.00	841,830.00	.00	.00	.00	.00
40906 DOWNTOWN BEAUTIFICATION						
322200 99250 40906 DOWNTOWN	200,000.00	100,000.00	.00	.00	.00	.00
40907 CITY CENTER AMPHITHEATER						
322200 99250 40907 Ctycentre	1,800,000.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
40908	3RD STREET REDEVELOPMENT						
322200	99250 40908 3rd St Cor	400,000.00	1,000,000.00	.00	.00	.00	.00
40993	Northeast Corridor						
322200	99220 40993 TranProj	12,500.00	.00	.00	.00	.00	.00
TOTAL Capital		5,319,685.00	3,810,781.39	.00	.00	.00	.00
TOTAL CIP--Devel and Engin		5,319,685.00	3,810,781.39	.00	.00	.00	.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	ADOPTED
322300	CIP-Police							
5C	Capital							
322300	99280 Vehicle	51,973.15	82,043.80	.00	.00	.00	.00	.00
322300	99470 BodyCamera	70,000.00	70,000.00	.00	.00	.00	.00	.00
TOTAL Capital		121,973.15	152,043.80	.00	.00	.00	.00	.00
TOTAL CIP-Police		121,973.15	152,043.80	.00	.00	.00	.00	.00



City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
322350	CIP-Fire							
5C	Capital							
322350	99420 Apparatus	77,321.00	58,863.00	.00	.00	.00	.00	.00
322350	99470 EquRadios	95,180.00	.00	.00	.00	.00	.00	.00
TOTAL Capital		172,501.00	58,863.00	.00	.00	.00	.00	.00
TOTAL CIP-Fire		172,501.00	58,863.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
322400 CIP-Public Works							
5B Operating							
322400	53460 GrantExp	10,992.00	.00	.00	.00	.00	.00
TOTAL Operating		10,992.00	.00	.00	.00	.00	.00
5C Capital							
322400	99210 CapProj	13,693.00	.00	.00	.00	.00	.00
322400	99270 Paving	1,719,331.00	1,572,572.00	300,000.00	300,000.00	300,000.00	300,000.00
322400	99280 Vehicle	.00	55,596.00	.00	.00	.00	.00
322400	99330 Improv	148,057.00	197,935.00	.00	.00	.00	.00
322400	99370 Sidewalk	385,138.00	440,649.00	65,000.00	65,000.00	65,000.00	65,000.00
40901 PAUL HUFF ADKISSON INTERSECTION							
322400	99220 40901 PaulAdkiss	900,000.00	.00	.00	.00	.00	.00
40902 S LEE HWY SIDEWALK							
322400	99370 40902 S Lee Hwy	200,000.00	200,000.00	.00	.00	.00	.00
40903 MOUSECREEK ROAD TURN LANE							
322400	99220 40903 MsecrTurn	200,000.00	200,000.00	.00	.00	.00	.00
40904 CLEVELAND GATEWAY SIDEWALK							
322400	99370 40904 CleveGatew	100,000.00	300,000.00	.00	.00	.00	.00
40905 GEORGETOWN SIDEWALK							
322400	99370 40905 GeorgeRd	200,000.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
INMAN ST / DOWNTOWN IMPROVEMENTS							
322400	99370 Inman/Down	1,025,000.00	2,000,000.00	.00	.00	.00	.00
1ST STREET SIDEWALK							
322400	99370 40910 1st side	150,000.00	150,000.00	.00	.00	.00	.00
25TH & PEERLESS INTERSECTION							
322400	99220 40933 25th/Peer	327,531.00	327,127.00	.00	.00	.00	.00
MULTI-MODAL ACCESS							
322400	99220 40957 MuIt-Modal	92,337.00	42.00	.00	.00	.00	.00
LIC							
322400	99220 40966 LIC	1,996,088.00	616,988.32	.00	.00	.00	.00
PEERLESS EXTENSION							
322400	99220 40967 Peer Ext.	19,770.00	19,770.00	.00	.00	.00	.00
MOUSE CREEK INTERSECTION							
322400	99220 40969 MseCrk	828,712.00	781,786.58	.00	.00	.00	.00
PAUL HUFF PEERLESS INTERSECT							
322400	99220 40970 Paul/Peer	1,174,875.00	1,167,450.00	.00	.00	.00	.00
20TH & TASSO							
322400	99220 40983 20th/Tasso	551,360.00	251,360.00	.00	.00	.00	.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
40985	CENTRAL AVE						
322400	99220 40985 Central	400,000.00	400,000.00	.00	.00	.00	.00
40987	17TH & 20TH SIDEWALKS						
322400	99220 40987 17th/20th	98,097.00	.00	.00	.00	.00	.00
40991	GAUT STREET						
322400	99220 40991 Gaut	800,232.00	877,676.00	.00	.00	.00	.00
40995	PARKER STREET SIDEWALK						
322400	99220 40995 Parker	24,977.00	.00	.00	.00	.00	.00
TOTAL Capital		11,355,198.00	9,558,951.90	365,000.00	365,000.00	365,000.00	365,000.00
TOTAL CIP-Public works		11,366,190.00	9,558,951.90	365,000.00	365,000.00	365,000.00	365,000.00



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
322450	CIP-Regional Jetport						
5C	Capital						
322450	99210 CP-Deter	59,000.00		.00	.00	.00	.00
322450	99250 Box Culver	30,000.00	271,500.00	.00	.00	.00	.00
45933	ENVIRONMENT MONITORING						
322450	99210 45933 CapProj	6,500.00	.00	.00	.00	.00	.00
45940	LAND EASEMENT						
322450	99210 45940 Land Ease	5,398.00	5,398.00	.00	.00	.00	.00
45942	T HANGER						
322450	99210 45942 CapProj	.00	117,500.00	.00	.00	.00	.00
TOTAL Capital		100,898.00	394,398.00	.00	.00	.00	.00
TOTAL CIP-Regional Jetport		100,898.00	394,398.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
322500	CIP-Parks and Recreation						
5C	Capital						
322500	99210 CapProj	518,000.00	552,172.44	.00	.00	.00	.00
322500	99320 Wellness		.00	.00	.00	200,000.00	200,000.00
322500	99330 Tinsley Pk	2,333,761.00	3,250,000.00	.00	.00	.00	.00
322500	99331 Gym Floor	13,236.00	.00	.00	.00	.00	.00
322500	99332 East Cir	100,000.00	100,000.00	.00	.00	.00	.00
322500	99334 Impr-Grnwy	78,000.00	78,000.00	.00	.00	.00	.00
322500	99540 Equiprepl	18,852.00	11,096.00	.00	.00	.00	.00
50950	Jim Sharp Park						
322500	99210 50950 Sharp Park	1,375,000.00	1,322,926.00	.00	.00	.00	.00
50952	JOHNSTON PARK						
322500	99210 50952 Johnston	500,000.00	500,000.00	.00	.00	.00	.00
50953	SOCCER COMPLEX IMPROVEMENTS						
322500	99330 50953 Soccer Com	1,200,000.00	1,200,000.00	.00	.00	.00	.00
95034	Mosby Park Phase II						
322500	99210 95034 CapProj	137,527.00	24,459.00	.00	.00	.00	.00
95036	Tinsley Master Plan						
322500	99210 95036 MasterPlan	25,000.00	50,000.00	.00	.00	.00	.00
99850	Candies Creek Greenway						
322500	99210 99850 Candies	296,576.00	236,643.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2023		2024		2025		2025		2025	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED			
TOTAL Capital	6,595,952.00		7,325,296.44	.00	.00	200,000.00	200,000.00			
TOTAL CIP-Parks and Recreati	6,595,952.00	7,325,296.44		.00	.00	200,000.00	200,000.00			

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Capital Improvements							
322900	CIP-Debt						
5B	Operating						
322900	56920 Issuance	54,996.00	.00	.00	.00	.00	.00
	TOTAL Operating	54,996.00	.00	.00	.00	.00	.00
	TOTAL CIP-Debt	54,996.00	.00	.00	.00	.00	.00
	TOTAL Capital Improvements	34,263,197.15	31,416,295.32	965,000.00	965,000.00	1,165,000.00	1,165,000.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	34,263,197.15	31,416,295.32	965,000.00	965,000.00	1,165,000.00	1,165,000.00
	GRAND TOTAL	34,263,197.15	31,416,295.32	965,000.00	965,000.00	1,165,000.00	1,165,000.00

** 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	FY2023 Actual	FY2024 Original	FY2024 Amended	FY2025 Adopted	Percentage Change
Total Revenues	\$160,067	\$0	\$60,000	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay & Debt Service	\$1,403,087	\$0	\$3,131,128	\$0	0.0%
Transfer to General Fund	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$1,403,087	\$0	\$3,131,128	\$0	-100.0%
NET INCOME	\$1,243,020	\$0	\$3,071,128	\$0	0.0%
BEGINNING FUND BALANCE	\$4,416,544	\$3,173,524	\$3,173,524	\$102,396	0.0%
ENDING FUND BALANCE	\$3,173,524	\$3,173,524	\$102,396	\$102,396	0.0%

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Schools-Capital Impro Projects		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
TOTAL Intergovernmental		.00	.00	.00	.00	.00	.00	.00
Interest								
324	36110 Int-Gen	-117,671.00	-105,000.00	.00	.00	.00	.00	.00
TOTAL Interest		-117,671.00	-105,000.00	.00	.00	.00	.00	.00
TOTAL Schools-Capital Impro		-117,671.00	-105,000.00	.00	.00	.00	.00	.00
TOTAL Schools-Capital Impro		-117,671.00	-105,000.00	.00	.00	.00	.00	.00
TOTAL REVENUE		-117,671.00	-105,000.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		.00	.00	.00	.00	.00	.00	.00
GRAND TOTAL		-117,671.00	-105,000.00	.00	.00	.00	.00	.00

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City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Schools-Capital Impro Projects		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
324600	Schools-CIP						
5C	Capital						
324600	99320 Bldg-Raide	3,816,902.00	2,895,705.50	.00	.00	.00	.00
324600	99330 Improv	717,313.00	235,422.20	.00	.00	.00	.00
TOTAL Capital		4,534,215.00	3,131,127.70	.00	.00	.00	.00
TOTAL Schools-CIP		4,534,215.00	3,131,127.70	.00	.00	.00	.00
TOTAL Schools-Capital Impro		4,534,215.00	3,131,127.70	.00	.00	.00	.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		4,534,215.00	3,131,127.70	.00	.00	.00	.00
GRAND TOTAL		4,534,215.00	3,131,127.70	.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	FY2023 Actual	FY2024 Original	FY2024 Amended	FY2025 Adopted	Percentage Change
REVENUES					
LOCAL SALES TAX	\$4,159,214	\$3,644,680	\$3,644,680	\$4,000,000	9.7%
SCHOOLS 1/2 CENT SALES TAX	\$1,599,628	\$1,295,000	\$1,595,000	\$1,500,000	-6.0%
INTEREST	\$212,971	\$5,000	\$235,000	\$5,000	-97.9%
INTEREST-SCHOOLS SINKING FUND	\$32,857	\$3,000	\$32,500	\$3,000	-90.8%
Total Revenues	\$6,004,670	\$4,947,680	\$5,507,180	\$5,508,000	0.0%
EXPENDITURES					
DEVELOPMENT & ENGINEERING	\$2,895	\$0	\$1,684,156	\$160,000	-90.5%
GENERAL GOVERNMENT	\$0	\$2,081,380	\$659,188	\$1,485,600	125.4%
CITY-WIDE COMPUTER INFO SYS	\$26,797	\$26,000	\$80,916	\$26,000	-67.9%
FORESTRY & LANDSCAPING	\$185,489	\$68,900	\$73,168	\$60,000	-18.0%
FLEET	\$0	\$0	\$0	\$37,500	0.0%
POLICE/ANIMAL CONTRL	\$438,308	\$396,400	\$449,376	\$520,900	15.9%
FIRE DEPARTMENT	\$567,950	\$430,000	\$451,900	\$400,000	-11.5%
PUBLIC WORKS	\$2,045,998	\$615,000	\$2,660,542	\$1,215,000	-54.3%
PARKS & RECREATIONS	\$103,229	\$27,000	\$138,221	\$100,000	-27.7%
JETPORT	\$41,194	\$0	\$28,740	\$0	-100.0%
CITY SCHOOLS	\$1,403,379	\$1,298,000	\$1,857,500	\$1,503,000	-19.1%
Total Expenditures	\$4,815,239	\$4,942,680	\$8,083,707	\$5,508,000	-31.9%
NET INCOME	\$1,189,431	\$5,000	-\$2,576,527	\$0	-100.0%
BEGINNING FUND BALANCE	\$5,957,209	\$7,146,640	\$7,146,640	\$4,570,113	-36.1%

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315	Sales Tax Capital Proj						
3A	Taxes						
315	31620 Citys ST	-3,504,500.00	-3,644,680.00	.00	-4,000,000.00	-4,000,000.00	-4,000,000.00
315	31630 Scho1s ST	-1,265,000.00	-1,595,000.00	.00	-1,500,000.00	-1,500,000.00	-1,500,000.00
	TOTAL Taxes	-4,769,500.00	-5,239,680.00	.00	-5,500,000.00	-5,500,000.00	-5,500,000.00
3F	Interest						
315	36110 Int-Gen	-138,804.00	-235,000.00	.00	-5,000.00	-5,000.00	-5,000.00
315	36130 Int-ShSink	-30,000.00	-32,500.00	.00	-3,000.00	-3,000.00	-3,000.00
	TOTAL Interest	-168,804.00	-267,500.00	.00	-8,000.00	-8,000.00	-8,000.00
	TOTAL Sales Tax Capital Proj	-4,938,304.00	-5,507,180.00	.00	-5,508,000.00	-5,508,000.00	-5,508,000.00
	TOTAL Sales Tax Capital Proj	-4,938,304.00	-5,507,180.00	.00	-5,508,000.00	-5,508,000.00	-5,508,000.00
	TOTAL REVENUE	-4,938,304.00	-5,507,180.00	.00	-5,508,000.00	-5,508,000.00	-5,508,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-4,938,304.00	-5,507,180.00	.00	-5,508,000.00	-5,508,000.00	-5,508,000.00

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City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Sales Tax Capital Proj							
315110	ST-Legislative and Judicial						
5C	Capital						
315110	99210 CapProj	.00	379,785.00	.00	.00	1,508,300.00	1,508,300.00
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
TOTAL Capital		79,403.00	459,188.00	.00	.00	1,508,300.00	1,508,300.00
TOTAL ST-Legislative and Jud		79,403.00	459,188.00	.00	.00	1,508,300.00	1,508,300.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315122	ST-Forestry and Landscaping						
5C	Capital						
315122	99280 Vehicle	.00	37,300.00	.00	.00	37,300.00	37,300.00
315122	99540 Equiprep1	185,500.00	35,868.20	.00	.00	.00	.00
TOTAL Capital		185,500.00	73,168.20	.00	.00	37,300.00	37,300.00
TOTAL ST-Forestry and Landsc		185,500.00	73,168.20	.00	.00	37,300.00	37,300.00



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315123	ST-Fleet						
5C	Capital						
315123	99540 Forklift	.00	.00	.00	.00	37,500.00	37,500.00
TOTAL Capital		.00	.00	.00	.00	37,500.00	37,500.00
TOTAL ST-Fleet		.00	.00	.00	.00	37,500.00	37,500.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Sales Tax Capital Proj							
315150	ST-Information Technology						
5C	Capital						
315150	99560 GIS	81,713.00	80,916.00	26,000.00	26,000.00	26,000.00	26,000.00
	TOTAL Capital	81,713.00	80,916.00	26,000.00	26,000.00	26,000.00	26,000.00
	TOTAL ST-Information Technol	81,713.00	80,916.00	26,000.00	26,000.00	26,000.00	26,000.00



City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315200	ST-Development and Eng						
5C	Capital						
315200	99210 Trailers	12,500.00	562,500.00	.00	.00	25,000.00	25,000.00
315200	99280 Vehicle	.00	.00	.00	.00	70,000.00	70,000.00
315200	99540 Turf	.00	.00	.00	.00	65,000.00	65,000.00
10934	CMAQ PARK & RIDE						
315200	99220 10934 TranProj	240,000.00	.00	.00	.00	.00	.00
20933	Paul Huff Paving						
315200	99210 20933 CapProj	.00	600,000.00	.00	.00	.00	.00
20934	Peerless Road Repaving						
315200	99210 20934 Peerless	.00	15,000.00	.00	.00	.00	.00
20935	GREENWAY PHASE 6						
315200	99210 20935 CapProj	216,561.00	147,956.00	.00	.00	.00	.00
20936	25th STREET MULTIMODAL						
315200	99250 20936 25th MMA	25,000.00	358,700.00	.00	.00	.00	.00
TOTAL Capital		494,061.00	1,684,156.00	.00	.00	160,000.00	160,000.00
TOTAL ST-Development and Eng		494,061.00	1,684,156.00	.00	.00	160,000.00	160,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315300	ST-Police						
5C	Capital						
315300	99210 CapProj	.00	61,400.00	61,400.00	61,400.00	61,400.00	61,400.00
315300	99280 Vehicle	302,962.00	352,976.00	300,000.00	300,000.00	300,000.00	300,000.00
315300	99330 CommCtr	.00	.00	.00	.00	60,000.00	60,000.00
315300	99540 Equiprep1	.00	.00	.00	.00	50,000.00	50,000.00
TOTAL Capital		302,962.00	414,376.00	361,400.00	361,400.00	471,400.00	471,400.00
TOTAL ST-Police		302,962.00	414,376.00	361,400.00	361,400.00	471,400.00	471,400.00



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315341	ST-Animal Control						
5C	Capital						
315341	99280 Vehicle	.00	35,000.00	.00	.00	49,500.00	49,500.00
TOTAL Capital		.00	35,000.00	.00	.00	49,500.00	49,500.00
TOTAL ST-Animal Control		.00	35,000.00	.00	.00	49,500.00	49,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315350	ST-Fire						
5C	Capital						
315350	99320 Bldg	194,383.00	106,061.00	.00	.00	75,000.00	75,000.00
315350	99330 Station 3	.00	30,000.00	.00	30,000.00	25,000.00	25,000.00
315350	99420 Apparatus	567,950.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
315350	99540 Equiprepl	15,839.00	15,839.00	.00	.00	.00	.00
TOTAL Capital		778,172.00	451,900.00	300,000.00	330,000.00	400,000.00	400,000.00
TOTAL ST-Fire		778,172.00	451,900.00	300,000.00	330,000.00	400,000.00	400,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315400	ST-Public works						
5C	Capital						
315400	99210 Bridge	1,343.00	200,000.00	.00	.00	.00	.00
315400	99220 TranProj	55,934.00	57,007.00	.00	.00	.00	.00
315400	99270 Paving	1,827,285.00	1,449,423.00	400,000.00	1,000,000.00	1,000,000.00	1,000,000.00
315400	99370 Sidewalk	173,010.00	161,968.00	65,000.00	65,000.00	65,000.00	65,000.00
315400	99540 Equiprepl	188,299.00	550,542.00	150,000.00	150,000.00	150,000.00	150,000.00
10981	INDIAN HILLS						
315400	99220 10981 TranProj	82,381.00	4,000.00	.00	.00	.00	.00
40949	ADKISSON DRIVE						
315400	99220 40949 TranProj	438.08	.00	.00	.00	.00	.00
40957	MULTI-MODAL ACCESS						
315400	99220 40957 TranProj	41,750.00	.00	.00	.00	.00	.00
40966	LIC						
315400	99220 40966 TranProj	14,868.00	.00	.00	.00	.00	.00
40967	PEERLESS EXTENSION						
315400	99220 40967 TranProj	224,190.00	192,921.00	.00	.00	.00	.00
40983	20TH & TASSO						
315400	99220 40983 TranProj	16,210.00	16,210.00	.00	.00	.00	.00
40985	CENTRAL AVE						
315400	99220 40985 TranProj	111,192.00	31,699.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
40987	17TH & 20TH SIDEWALKS							
315400	99220 40987 TranProj	5,129.00	.00	.00	.00	.00	.00	.00
40991	GAUT STREET							
315400	99220 40991 Gaut	97,758.00	196,772.00	.00	.00	.00	.00	.00
TOTAL Capital		2,839,787.08	2,860,542.00	615,000.00	1,215,000.00	1,215,000.00	1,215,000.00	1,215,000.00
TOTAL ST-Public works		2,839,787.08	2,860,542.00	615,000.00	1,215,000.00	1,215,000.00	1,215,000.00	1,215,000.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315450	ST-Regional Jetport						
5C	Capital						
315450	99230 MitDrain	16,350.00	16,350.00	.00	.00	.00	.00
315450	99330 Improv	24,999.00	.00	.00	.00	.00	.00
315450	99540 Equiprep1	16,196.00	12,390.00	.00	.00	.00	.00
TOTAL Capital		57,545.00	28,740.00	.00	.00	.00	.00
TOTAL ST-Regional Jetport		57,545.00	28,740.00	.00	.00	.00	.00



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315500	ST-Parks and Recreation						
5C	Capital						
315500	99280 Vehicle	.00	27,000.00	.00	.00	.00	.00
315500	99320 Building	3,182.00	2,772.00	.00	.00	.00	.00
315500	99330 Fletcher	41,104.00	41,104.00	.00	.00	100,000.00	100,000.00
315500	99540 Equiprep1	72,121.00	37,907.00	.00	.00	.00	.00
50935	GREENWAY WILLOW ST EXT						
315500	99220 50935 TranProj	29,438.00	29,438.00	.00	.00	.00	.00
TOTAL Capital		145,845.00	138,221.00	.00	.00	100,000.00	100,000.00
TOTAL ST-Parks and Recreation		145,845.00	138,221.00	.00	.00	100,000.00	100,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315600	ST-Education						
5B	Operating						
315600	56500 P-QSCB	259,577.00	259,578.00	.00	259,578.00	259,578.00	259,578.00
315600	56510 P-Arnold	65,000.00	70,000.00	.00	70,000.00	70,000.00	70,000.00
315600	56520 P-ESG	142,500.00	150,000.00	.00	157,500.00	157,500.00	157,500.00
315600	56740 I QSCB	63,024.00	67,184.00	.00	63,024.00	63,024.00	63,024.00
315600	56750 I Arnold	38,375.00	35,000.00	.00	31,500.00	31,500.00	31,500.00
315600	56760 I ESG	115,387.00	108,075.00	.00	100,387.00	100,387.00	100,387.00
315600	56910 AdminFees	4,160.00	4,160.00	.00	4,160.00	4,160.00	4,160.00
TOTAL Operating		688,023.00	693,997.00	.00	686,149.00	686,149.00	686,149.00
5C	Capital						
315600	99210 CapProj	702,357.00	1,163,503.00	.00	816,851.00	816,851.00	816,851.00
TOTAL Capital		702,357.00	1,163,503.00	.00	816,851.00	816,851.00	816,851.00
TOTAL ST-Education		1,390,380.00	1,857,500.00	.00	1,503,000.00	1,503,000.00	1,503,000.00
TOTAL Sales Tax Capital Proj		6,355,368.08	8,083,707.20	1,302,400.00	3,435,400.00	5,508,000.00	5,508,000.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		6,355,368.08	8,083,707.20	1,302,400.00	3,435,400.00	5,508,000.00	5,508,000.00
GRAND TOTAL		6,355,368.08	8,083,707.20	1,302,400.00	3,435,400.00	5,508,000.00	5,508,000.00

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

American Rescue Plan Act

Programs, Services, and Functions:

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

SUMMARY	FY2023 Actual	FY2024 Original	FY2024 Amended	FY2025 Adopted	Percentage Change
Total Revenues	\$434,618	\$0	\$155,000	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$230,497	\$0	\$7,377,245	\$0	0.0%
Appropriations	\$0	\$0	\$118,857	\$0	0.0%
Total Expenditures	\$230,497	\$0	\$7,496,102	\$0	-100.0%
NET INCOME	\$204,121	\$0	-\$7,341,102	\$0	0.0%
BEGINNING FUND BALANCE	\$238,631	\$442,752	\$442,752	-\$6,898,350	0.0%
ENDING FUND BALANCE	\$442,752	\$442,752	-\$6,898,350	-\$6,898,350	0.0%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan							
328	American Rescue Plan						
3C	Intergovernmental						
328	33207 ARP Rev's	-4,656,501.00	.00	.00	.00	.00	.00
	TOTAL Intergovernmental	-4,656,501.00	.00	.00	.00	.00	.00
3F	Interest						
328	36110 Int-Gen	-132,219.00	-245,000.00	.00	.00	.00	.00
	TOTAL Interest	-132,219.00	-245,000.00	.00	.00	.00	.00
	TOTAL American Rescue Plan	-4,788,720.00	-245,000.00	.00	.00	.00	.00
	TOTAL American Rescue Plan	-4,788,720.00	-245,000.00	.00	.00	.00	.00
	TOTAL REVENUE	-4,788,720.00	-245,000.00	.00	.00	.00	.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-4,788,720.00	-245,000.00	.00	.00	.00	.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

American Rescue Plan	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
TOTAL Operating	.00	.00	.00	.00	.00	.00
TOTAL ARP-City-wide Bonus	.00	.00	.00	.00	.00	.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan							
328120	ARP-Cherokee Hotel Renovation						
5C	Capital						
40911	CHEROKEE HOTEL RENOVATION						
328120	99320 40911 Cherokee	6,192,929.00	6,176,636.69	.00	.00	.00	.00
TOTAL Capital		6,192,929.00	6,176,636.69	.00	.00	.00	.00
TOTAL ARP-Cherokee Hotel Ren		6,192,929.00	6,176,636.69	.00	.00	.00	.00



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan							
328150	ARP-Technology Upgrades						
5C Capital							
328150	99210 CapProTech	.00	607.87	.00	.00	.00	.00
TOTAL Capital		.00	607.87	.00	.00	.00	.00
TOTAL ARP-Technology Upgrade		.00	607.87	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan							
328200	ARP-Affordable Housing						
5B Operating							
328200	65940 City Field	400,000.00	400,000.00	.00	.00	.00	.00
TOTAL Operating		400,000.00	400,000.00	.00	.00	.00	.00
TOTAL ARP-Affordable Housing		400,000.00	400,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan							
328300	ARP-Police						
5C Capital							
328300	99280 Vehicle	400,000.00	400,000.00	.00	.00	.00	.00
TOTAL Capital		400,000.00	400,000.00	.00	.00	.00	.00
TOTAL ARP-Police		400,000.00	400,000.00	.00	.00	.00	.00



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

American Rescue Plan		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328350	ARP-Fire						
5C	Capital						
328350	99420 Ladder Tru	400,000.00	400,000.00	.00	.00	.00	.00
TOTAL Capital		400,000.00	400,000.00	.00	.00	.00	.00
TOTAL ARP-Fire		400,000.00	400,000.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25002 FY2025 CAPITAL BUDGET

FOR PERIOD 99

American Rescue Plan		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328700	ARP-Appropriations						
5B	Operating						
328700	57010 Museum	50,000.00	16,826.33	.00	.00	.00	.00
328700	57210 Commsvcs	100,000.00	100,000.00	.00	.00	.00	.00
328700	57280 Caring	50,000.00	2,030.96	.00	.00	.00	.00
328700	57320 Library	12,000.00	.00	.00	.00	.00	.00
TOTAL Operating		212,000.00	118,857.29	.00	.00	.00	.00
TOTAL ARP-Appropriations		212,000.00	118,857.29	.00	.00	.00	.00
TOTAL American Rescue Plan		7,604,929.00	7,496,101.85	.00	.00	.00	.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		7,604,929.00	7,496,101.85	.00	.00	.00	.00
GRAND TOTAL		7,604,929.00	7,496,101.85	.00	.00	.00	.00

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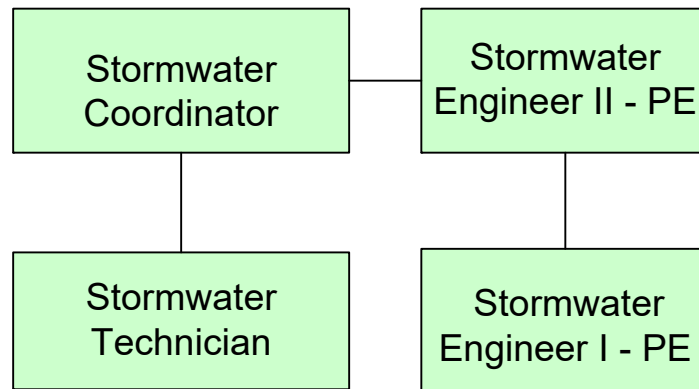
CLEVELAND
TENNESSEE

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FY2025 Annual Budget

STORMWATER MANAGEMENT

Stormwater Management



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	CITY MANAGER	FINANCE	ADOPTED
Stormwater Management							
423	Stormwater Management						
3C Intergovernmental							
423	33211 TDEC SWIG	.00	-5,398,162.00	.00	.00	.00	.00
TOTAL Intergovernmental		.00	-5,398,162.00	.00	.00	.00	.00
3D Charges for services							
423	36203 StwtPermit	-1,870,800.00	-1,870,800.00	.00	-1,748,400.00	-1,748,400.00	-1,748,400.00
423	36204 StwtLadist	-21,000.00	-27,500.00	.00	-27,500.00	-27,500.00	-27,500.00
TOTAL Charges for services		-1,891,800.00	-1,898,300.00	.00	-1,775,900.00	-1,775,900.00	-1,775,900.00
3F Interest							
423	36110 Int-Gen	-82,746.00	-130,000.00	.00	-43,000.00	-43,000.00	-43,000.00
TOTAL Interest		-82,746.00	-130,000.00	.00	-43,000.00	-43,000.00	-43,000.00
3G Miscellaneous							
423	36330 Equipment	.00	-19,000.00	.00	.00	.00	.00
TOTAL Miscellaneous		.00	-19,000.00	.00	.00	.00	.00
TOTAL Stormwater Management		-1,974,546.00	-7,445,462.00	.00	-1,818,900.00	-1,818,900.00	-1,818,900.00
TOTAL Stormwater Management		-1,974,546.00	-7,445,462.00	.00	-1,818,900.00	-1,818,900.00	-1,818,900.00
TOTAL REVENUE		-1,974,546.00	-7,445,462.00	.00	-1,818,900.00	-1,818,900.00	-1,818,900.00
TOTAL EXPENSE		.00	.00	.00	.00	.00	.00
GRAND TOTAL		-1,974,546.00	-7,445,462.00	.00	-1,818,900.00	-1,818,900.00	-1,818,900.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Stormwater Management		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
423204	Stormwater Management						
5A	Personnel						
423204	51110 Salaries	174,900.00	180,388.00	238,800.00	238,800.00	238,800.00	238,800.00
423204	51120 Overtime	3,600.00	2,000.00	3,000.00	3,000.00	3,000.00	3,000.00
423204	51140 Parttime	30,100.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
423204	51320 Longevity	1,300.00	1,400.00	2,000.00	2,000.00	2,000.00	2,000.00
423204	51330 Sold Vac	3,000.00	3,000.00	5,900.00	5,900.00	5,900.00	5,900.00
423204	51340 Christmas	500.00	500.00	500.00	500.00	500.00	500.00
423204	51360 Sick Pay	200.00	500.00	900.00	900.00	900.00	900.00
423204	51400 Dental	2,100.00	1,700.00	1,900.00	1,900.00	1,900.00	1,900.00
423204	51410 SS	14,600.00	14,467.00	14,400.00	14,400.00	14,400.00	14,400.00
423204	51420 Health	61,800.00	40,000.00	59,400.00	59,400.00	59,400.00	59,400.00
423204	51430 Retirement	31,500.00	32,476.00	32,200.00	32,200.00	32,200.00	32,200.00
423204	51440 Life	3,200.00	1,200.00	1,500.00	1,500.00	1,500.00	1,500.00
423204	51450 Vision	600.00	500.00	500.00	500.00	500.00	500.00
423204	51480 Ed Reimb	1,700.00	.00	14,400.00	14,400.00	14,400.00	14,400.00
423204	51910 Laundry	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL Personnel		329,600.00	310,631.00	407,900.00	407,900.00	407,900.00	407,900.00
5B	Operating						
423204	52110 Postage	700.00	1,400.00	2,700.00	2,700.00	2,700.00	2,700.00
423204	52160 GPS	1,000.00	500.00	500.00	500.00	500.00	500.00
423204	52230 Public Ed	6,500.00	9,000.00	6,500.00	6,500.00	6,500.00	6,500.00
423204	52330 Sub Member	1,300.00	1,500.00	1,800.00	1,800.00	1,800.00	1,800.00
423204	52370 Advert	1,800.00	800.00	800.00	800.00	800.00	800.00
423204	52450 Telephone	8,100.00	4,500.00	7,500.00	7,500.00	7,500.00	7,500.00
423204	52550 Contrsvc	138,400.00	554,705.45	256,000.00	256,000.00	200,000.00	200,000.00
423204	52560 Profser	12,000.00	14,000.00	20,000.00	20,000.00	14,000.00	14,000.00
423204	52570 Permi tROW	7,000.00	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	14,400.00	11,500.00	12,000.00	12,000.00	12,000.00	12,000.00
423204	52880 Wk Session	2,000.00	6,100.00	4,500.00	4,500.00	4,500.00	4,500.00
423204	52920 Pwservices	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
423204	53190 Office	6,500.00	6,500.00	4,500.00	4,500.00	4,500.00	4,500.00
423204	53210 Opsupply	2,500.00	2,600.00	11,200.00	11,200.00	11,200.00	11,200.00
423204	53260 Uniform	1,700.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
Stormwater Management								
423204	53310	5,800.00	5,800.00	6,000.00	6,000.00	6,000.00	6,000.00	
423204	53320	5,700.00	5,900.00	12,500.00	12,500.00	12,500.00	12,500.00	
423204	55120	1,133.00	1,520.00	1,600.00	1,600.00	1,600.00	1,600.00	
423204	55130	3,735.00	3,777.00	4,200.00	4,200.00	4,200.00	4,200.00	
423204	55140	187.00	1,214.22	1,300.00	1,300.00	1,300.00	1,300.00	
423204	55400	200,000.00	220,000.00	230,000.00	230,000.00	230,000.00	230,000.00	
423204	55910	.00	380,797.00	.00	.00	.00	.00	
423204	55990	500.00	.00	500.00	500.00	500.00	500.00	
TOTAL Operating		555,955.00	1,376,113.67	728,600.00	728,600.00	666,600.00	666,600.00	
5C Capital								
423204	99210	226,000.00	13,000.00	.00	.00	.00	.00	
423204	99230	60,000.00	.00	.00	.00	.00	.00	
423204	99280	.00	89,000.00	.00	.00	.00	.00	
423204	99330	.00	750,000.00	.00	.00	.00	.00	
423204	99340	500.00	500.00	500.00	500.00	500.00	500.00	
423204	99500	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10913 Michigan Ave Minnis Rd								
423204	99230	25,000.00	275,000.00	.00	.00	.00	.00	
10914 Adkisson Sidewalk								
423204	99230	10,000.00	250,000.00	.00	.00	.00	.00	
20936 25th STREET MULTIMODAL								
423204	99230	20936 Geo/Peer	.00	.00	.00	.00	.00	
40901 PAUL HUFF ADKISSON INTERSECTION								
423204	99230	40901 Huff/Adk's	150,000.00	.00	.00	.00	.00	
40902 S LEE HWY SIDEWALK								
423204	99230	40902 S LeeWalk	.00	.00	.00	.00	.00	

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Stormwater Management	2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
40903 MOUSECREEK ROAD TURN LANE						
423204 99230 40903 MsCrTurn	.00	200,000.00	.00	.00	.00	.00
40909 INMAN ST / DOWNTOWN IMPROVEMENTS						
423204 99230 40909 Inman/Down	.00	500,000.00	.00	500,000.00	500,000.00	500,000.00
40910 1ST STREET SIDEWALK						
423204 99230 40910 1st St	.00	50,000.00	.00	.00	.00	.00
40969 MOUSE CREEK INTERSECTION						
423204 99230 40969 Mse Crk	250,000.00	250,000.00	.00	.00	.00	.00
40970 PAUL HUFF PEERLESS INTERSECT						
423204 99230 40970 Paul/Peer	150,000.00	150,000.00	.00	.00	.00	.00
40985 CENTRAL AVE						
423204 99230 40985 Central Av	.00	150,000.00	.00	.00	.00	.00
40991 GAUT STREET						
423204 99230 40991 Gaut St	50,000.00	50,000.00	.00	.00	.00	.00
50950 Jim Sharp Park						
423204 99230 50950 Jim Sharp	.00	200,000.00	.00	.00	.00	.00
SW935 TRASH RECEPTICALS						
423204 99210 SW935 Trash Rec	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	FINANCE	CITY MANAGER	ADOPTED	
Stormwater Management							
SW960	25TH & PEERLESS DRAINAGE						
423204	99230 SW960 25th/Peer	.00	1,755,826.00	.00	.00	.00	.00
SW961	CAROLINA DETENTION POND						
423204	99230 SW961 Carolina	219,982.49	.00	.00	.00	.00	.00
SW965	MICHIGAN AVENUE & 20TH						
423204	99230 SW965 Mich/20th	40,000.00	800,000.00	.00	.00	.00	.00
SW967	TDEC culverts						
423204	99230 SW967 TDEC Culv	.00	472,874.00	.00	.00	.00	.00
SW968	Dalton Pike Drainage						
423204	99230 SW968 Dalton Pk	111,028.00	.00	.00	.00	.00	.00
SW969	TDEC Project						
423204	99230 SW969 CU-TDEC	.00	2,500,000.00	.00	.00	.00	.00
TOTAL Capital		1,304,510.49	8,868,200.00	11,500.00	511,500.00	511,500.00	511,500.00
5D	Other Sources (Uses)						
423204	57620 Tfr Debt	110,250.00	103,400.00	167,800.00	167,800.00	167,800.00	167,800.00
TOTAL Other Sources (Uses)		110,250.00	103,400.00	167,800.00	167,800.00	167,800.00	167,800.00
TOTAL Stormwater Management		2,300,315.49	10,658,344.67	1,315,800.00	1,815,800.00	1,753,800.00	1,753,800.00
TOTAL Stormwater Management		2,300,315.49	10,658,344.67	1,315,800.00	1,815,800.00	1,753,800.00	1,753,800.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		2,300,315.49	10,658,344.67	1,315,800.00	1,815,800.00	1,753,800.00	1,753,800.00
GRAND TOTAL		2,300,315.49	10,658,344.67	1,315,800.00	1,815,800.00	1,753,800.00	1,753,800.00

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



CLEVELAND
TENNESSEE

EST. 1842

FY2025 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	FY2023 Actual	FY2024 Original	FY2024 Amended	FY2025 Adopted	Percentage Change
Total Revenues	\$5,048,626	\$6,079,504	\$6,143,004	\$6,098,874	-0.7%
Claims	\$3,520,645	\$4,520,383	\$4,346,523	\$4,701,201	8.2%
Administrative Fees	\$1,088,575	\$875,154	\$841,494	\$910,159	8.2%
Total Expenditures	\$4,609,220	\$5,395,537	\$5,188,017	\$5,611,360	8.2%
NET INCOME	\$439,406	\$683,967	\$954,987	\$487,514	-49.0%
BEGINNING FUND BALANCE	\$2,516,624	\$2,956,030	\$2,956,030	\$3,911,017	32.3%
ENDING FUND BALANCE	\$2,956,030	\$3,639,997	\$3,911,017	\$4,398,531	12.5%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520	Insurance Trust						
3D Charges for services							
520	37920 Ins-L&J	-92,800.00	-86,000.00	.00	-90,300.00	-90,300.00	-90,300.00
520	37921 Ins-Fin	-109,000.00	-114,300.00	.00	-132,400.00	-132,400.00	-132,400.00
520	37922 Ins-Codes	-38,313.00	-49,600.00	.00	.00	.00	.00
520	37923 Ins-D&E	-323,300.00	-300,000.00	.00	-563,200.00	-563,200.00	-563,200.00
520	37924 Ins-Police	-1,803,000.00	-1,895,000.00	.00	-1,989,750.00	-1,989,750.00	-1,989,750.00
520	37925 Ins-Fire	-1,745,668.00	-1,832,934.00	.00	-1,924,602.00	-1,924,602.00	-1,924,602.00
520	37926 Ins-PW Op	-368,900.00	-394,125.00	.00	-363,700.00	-363,700.00	-363,700.00
520	37927 Ins-An Ctr	-73,400.00	-77,100.00	.00	-83,564.00	-83,564.00	-83,564.00
520	37928 Ins-CH Rec	-52,000.00	-52,000.00	.00	-64,000.00	-64,000.00	-64,000.00
520	37929 Ins-P&R	-167,700.00	-168,000.00	.00	.00	.00	.00
520	37930 Ins-ComCtr	-60,000.00	-55,000.00	.00	-56,000.00	-56,000.00	-56,000.00
520	37931 Ins-FolAn	-128,800.00	-125,910.00	.00	-118,900.00	-118,900.00	-118,900.00
520	37932 Ins-Lib	-95,283.00	-100,047.00	.00	-106,800.00	-106,800.00	-106,800.00
520	37933 Ins-Jet	-18,500.00	-19,500.00	.00	-53,500.00	-53,500.00	-53,500.00
520	37934 Ins-Adm	-57,000.00	-59,850.00	.00	-62,850.00	-62,850.00	-62,850.00
520	37935 Ins-IT	-77,325.00	-77,464.00	.00	-120,608.00	-120,608.00	-120,608.00
520	37940 Ins-SWM	-214,000.00	-217,350.00	.00	-215,600.00	-215,600.00	-215,600.00
520	37941 Ins-Strwtr	-68,600.00	-49,500.00	.00	-59,400.00	-59,400.00	-59,400.00
520	37942 Ins-SSA	-129,000.00	-133,565.00	.00	-152,400.00	-152,400.00	-152,400.00
520	37943 Ins-Fleet	-97,700.00	-95,931.00	.00	-81,100.00	-81,100.00	-81,100.00
520	37944 Ins-CDBG	-15,422.00	-16,193.00	.00	-15,200.00	-15,200.00	-15,200.00
520	37945 Ins-HR	-27,000.00	-28,350.00	.00	.00	.00	.00
520	37960 Ins-Retire	-124,062.00	-130,265.00	.00	-135,352.00	-135,352.00	-135,352.00
TOTAL Charges for services		-5,886,773.00	-6,078,004.00	.00	-6,097,374.00	-6,421,126.00	-6,421,126.00
3F Interest							
520	36110 Int-Gen	-60,848.00	-105,000.00	.00	-1,500.00	-1,500.00	-1,500.00
TOTAL Interest		-60,848.00	-105,000.00	.00	-1,500.00	-1,500.00	-1,500.00
TOTAL Insurance Trust		-5,947,621.00	-6,183,004.00	.00	-6,098,874.00	-6,422,626.00	-6,422,626.00
TOTAL Insurance Trust		-5,947,621.00	-6,183,004.00	.00	-6,098,874.00	-6,422,626.00	-6,422,626.00
TOTAL REVENUE		-5,947,621.00	-6,183,004.00	.00	-6,098,874.00	-6,422,626.00	-6,422,626.00
TOTAL EXPENSE		.00	.00	.00	.00	.00	.00
GRAND TOTAL		-5,947,621.00	-6,183,004.00	.00	-6,098,874.00	-6,422,626.00	-6,422,626.00

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

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520110 INS-Legislative and Judicial							
5A Personnel							
520110	51421 Claims	73,644.00	76,590.00	.00	79,654.00	79,654.00	79,654.00
TOTAL Personnel		73,644.00	76,590.00	.00	79,654.00	79,654.00	79,654.00
5B Operating							
520110	52590 Admin Fee	17,914.00	18,631.00	.00	19,376.00	19,376.00	19,376.00
TOTAL Operating		17,914.00	18,631.00	.00	19,376.00	19,376.00	19,376.00
TOTAL INS-Legislative and Ju		91,558.00	95,221.00	.00	99,030.00	99,030.00	99,030.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520120	INS-Administration						
5A	Personnel						
520120	51421 Claims	80,883.00	84,118.00	.00	87,483.00	87,483.00	87,483.00
	TOTAL Personnel	80,883.00	84,118.00	.00	87,483.00	87,483.00	87,483.00
5B	Operating						
520120	52590 Admin Fee	12,939.00	13,457.00	.00	13,995.00	13,995.00	13,995.00
	TOTAL Operating	12,939.00	13,457.00	.00	13,995.00	13,995.00	13,995.00
	TOTAL INS-Administration	93,822.00	97,575.00	.00	101,478.00	101,478.00	101,478.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520122	INS-Forestry and Land						
5A	Personnel						
520122	51421 Claims	237,350.00	142,844.00	.00	148,558.00	148,558.00	148,558.00
	TOTAL Personnel	237,350.00	142,844.00	.00	148,558.00	148,558.00	148,558.00
5B	Operating						
520122	52590 Admin Fee	20,914.00	18,631.00	.00	19,376.00	19,376.00	19,376.00
	TOTAL Operating	20,914.00	18,631.00	.00	19,376.00	19,376.00	19,376.00
	TOTAL INS-Forestry and Land	258,264.00	161,475.00	.00	167,934.00	167,934.00	167,934.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520123	INS-Fleet						
5A	Personnel						
520123	51421 Claims	92,487.00	96,186.00	.00	100,033.00	100,033.00	100,033.00
	TOTAL Personnel	92,487.00	96,186.00	.00	100,033.00	100,033.00	100,033.00
5B	Operating						
520123	52590 Admin Fee	16,000.00	11,868.00	.00	12,343.00	12,343.00	12,343.00
	TOTAL Operating	16,000.00	11,868.00	.00	12,343.00	12,343.00	12,343.00
	TOTAL INS-Fleet	108,487.00	108,054.00	.00	112,376.00	112,376.00	112,376.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520124	INS-Codes						
5A	Personnel						
520124	51421 Claims	32,233.00	33,522.00	.00	.00	.00	.00
	TOTAL Personnel	32,233.00	33,522.00	.00	.00	.00	.00
5B	Operating						
520124	52590 Admin Fee	10,615.00	11,040.00	.00	.00	.00	.00
	TOTAL Operating	10,615.00	11,040.00	.00	.00	.00	.00
	TOTAL INS-Codes	42,848.00	44,562.00	.00	.00	.00	.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
520130 INS-Human Resources							
5A Personnel							
520130	51421 Claims	72,529.00	75,430.00	.00	78,447.00	78,447.00	78,447.00
TOTAL Personnel		72,529.00	75,430.00	.00	78,447.00	78,447.00	78,447.00
5B Operating							
520130	52590 Admin Fee	5,737.00	4,406.00	.00	4,582.00	4,582.00	4,582.00
TOTAL Operating		5,737.00	4,406.00	.00	4,582.00	4,582.00	4,582.00
TOTAL INS-Human Resources		78,266.00	79,836.00	.00	83,029.00	83,029.00	83,029.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520140	INS-Finance						
5A	Personnel						
520140	51421 Claims	110,538.00	114,960.00	.00	119,558.00	119,558.00	119,558.00
	TOTAL Personnel	110,538.00	114,960.00	.00	119,558.00	119,558.00	119,558.00
5B	Operating						
520140	52590 Admin Fee	24,683.00	18,390.00	.00	19,126.00	19,126.00	19,126.00
	TOTAL Operating	24,683.00	18,390.00	.00	19,126.00	19,126.00	19,126.00
	TOTAL INS-Finance	135,221.00	133,350.00	.00	138,684.00	138,684.00	138,684.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520150	INS-Information Technology						
5A	Personnel						
520150	51421 Claims	85,589.00	89,013.00	.00	92,574.00	92,574.00	92,574.00
	TOTAL Personnel	85,589.00	89,013.00	.00	92,574.00	92,574.00	92,574.00
5B	Operating						
520150	52590 Admin Fee	14,000.00	13,007.00	.00	13,527.00	13,527.00	13,527.00
	TOTAL Operating	14,000.00	13,007.00	.00	13,527.00	13,527.00	13,527.00
	TOTAL INS-Information Techno	99,589.00	102,020.00	.00	106,101.00	106,101.00	106,101.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520200	INS-Dev and Eng						
5A	Personnel						
520200	51421 Claims	304,102.00	316,266.00	.00	629,160.00	629,160.00	629,160.00
	TOTAL Personnel	304,102.00	316,266.00	.00	629,160.00	629,160.00	629,160.00
5B	Operating						
520200	52590 Admin Fee	43,790.00	45,542.00	.00	83,963.00	83,963.00	83,963.00
	TOTAL Operating	43,790.00	45,542.00	.00	83,963.00	83,963.00	83,963.00
	TOTAL INS-Dev and Eng	347,892.00	361,808.00	.00	713,123.00	713,123.00	713,123.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
520204	INS-Stormwater						
5A	Personnel						
520204	51421 Claims	9,274.00	9,645.00	.00	10,031.00	10,031.00	10,031.00
	TOTAL Personnel	9,274.00	9,645.00	.00	10,031.00	10,031.00	10,031.00
5B	Operating						
520204	52590 Admin Fee	9,554.00	9,936.00	.00	10,333.00	10,333.00	10,333.00
	TOTAL Operating	9,554.00	9,936.00	.00	10,333.00	10,333.00	10,333.00
	TOTAL INS-Stormwater	18,828.00	19,581.00	.00	20,364.00	20,364.00	20,364.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520205	INS-Comm Deve Blk						
5A	Personnel						
520205	51421 Claims	17,237.00	17,926.00	.00	18,643.00	18,643.00	18,643.00
	TOTAL Personnel	17,237.00	17,926.00	.00	18,643.00	18,643.00	18,643.00
5B	Operating						
520205	52590 Admin Fee	4,464.00	4,643.00	.00	4,829.00	4,829.00	4,829.00
	TOTAL Operating	4,464.00	4,643.00	.00	4,829.00	4,829.00	4,829.00
	TOTAL INS-Comm Deve Blk	21,701.00	22,569.00	.00	23,472.00	23,472.00	23,472.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520300	INS-Police						
5A	Personnel						
520300	51421 Claims	1,377,870.00	932,615.00	.00	969,920.00	969,920.00	969,920.00
	TOTAL Personnel	1,377,870.00	932,615.00	.00	969,920.00	969,920.00	969,920.00
5B	Operating						
520300	52590 Admin Fee	305,904.00	255,740.00	.00	265,970.00	265,970.00	265,970.00
	TOTAL Operating	305,904.00	255,740.00	.00	265,970.00	265,970.00	265,970.00
	TOTAL INS-Police	1,683,774.00	1,188,355.00	.00	1,235,890.00	1,235,890.00	1,235,890.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520341	INS-Animal Ctrl						
5A	Personnel						
520341	51421 Claims	105,782.00	110,013.00	.00	114,414.00	114,414.00	114,414.00
	TOTAL Personnel	105,782.00	110,013.00	.00	114,414.00	114,414.00	114,414.00
5B	Operating						
520341	52590 Admin Fee	19,952.00	10,350.00	.00	10,764.00	10,764.00	10,764.00
	TOTAL Operating	19,952.00	10,350.00	.00	10,764.00	10,764.00	10,764.00
	TOTAL INS-Animal Ctrl	125,734.00	120,363.00	.00	125,178.00	125,178.00	125,178.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520350	INS-Fire						
5A	Personnel						
520350	51421 Claims	1,400,262.00	1,456,272.00	.00	1,514,523.00	1,514,523.00	1,514,523.00
	TOTAL Personnel	1,400,262.00	1,456,272.00	.00	1,514,523.00	1,514,523.00	1,514,523.00
5B	Operating						
520350	52590 Admin Fee	325,347.00	286,361.00	.00	297,815.00	297,815.00	297,815.00
	TOTAL Operating	325,347.00	286,361.00	.00	297,815.00	297,815.00	297,815.00
	TOTAL INS-Fire	1,725,609.00	1,742,633.00	.00	1,812,338.00	1,812,338.00	1,812,338.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520400	INS-Public works						
5A	Personnel						
520400	51421 Claims	417,128.00	433,813.00	.00	451,166.00	451,166.00	451,166.00
	TOTAL Personnel	417,128.00	433,813.00	.00	451,166.00	451,166.00	451,166.00
5B	Operating						
520400	52590 Admin Fee	45,781.00	47,612.00	.00	49,516.00	49,516.00	49,516.00
	TOTAL Operating	45,781.00	47,612.00	.00	49,516.00	49,516.00	49,516.00
	TOTAL INS-Public works	462,909.00	481,425.00	.00	500,682.00	500,682.00	500,682.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520411	INS-State Street						
5A	Personnel						
520411	51421 Claims	69,244.00	72,014.00	.00	74,895.00	74,895.00	74,895.00
	TOTAL Personnel	69,244.00	72,014.00	.00	74,895.00	74,895.00	74,895.00
5B	Operating						
520411	52590 Admin Fee	20,000.00	17,940.00	.00	18,658.00	18,658.00	18,658.00
	TOTAL Operating	20,000.00	17,940.00	.00	18,658.00	18,658.00	18,658.00
	TOTAL INS-State Street	89,244.00	89,954.00	.00	93,553.00	93,553.00	93,553.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520431	INS-Solid waste						
5A	Personnel						
520431	51421 Claims	59,145.00	61,511.00	.00	63,971.00	63,971.00	63,971.00
	TOTAL Personnel	59,145.00	61,511.00	.00	63,971.00	63,971.00	63,971.00
5B	Operating						
520431	52590 Admin Fee	21,997.00	22,877.00	.00	23,792.00	23,792.00	23,792.00
	TOTAL Operating	21,997.00	22,877.00	.00	23,792.00	23,792.00	23,792.00
	TOTAL INS-Solid waste	81,142.00	84,388.00	.00	87,763.00	87,763.00	87,763.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023 REVISED BUD	2024 REVISED BUD	2025 DEPT HEAD	2025 FINANCE	2025 CITY MANAGER	2025 ADOPTED
520450 INS-Regional Jetport							
5A Personnel							
520450	51421 Claims	15,000.00	7,959.00	.00	8,277.00	41,385.00	41,385.00
TOTAL Personnel		15,000.00	7,959.00	.00	8,277.00	41,385.00	41,385.00
5B Operating							
520450	52590 Admin Fee	4,000.00	3,450.00	.00	3,588.00	17,250.00	17,250.00
TOTAL Operating		4,000.00	3,450.00	.00	3,588.00	17,250.00	17,250.00
TOTAL INS-Regional Jetport		19,000.00	11,409.00	.00	11,865.00	58,635.00	58,635.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520500	INS-Parks and Recreation						
5A	Personnel						
520500	51421 Claims	245,359.00	255,173.00	.00	.00	.00	.00
	TOTAL Personnel	245,359.00	255,173.00	.00	.00	.00	.00
5B	Operating						
520500	52590 Admin Fee	40,000.00	24,151.00	.00	.00	.00	.00
	TOTAL Operating	40,000.00	24,151.00	.00	.00	.00	.00
	TOTAL INS-Parks and Recreation	285,359.00	279,324.00	.00	.00	.00	.00

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520511 INS-College Hill							
5A Personnel							
520511	Claims	19,828.00	20,621.00	.00	21,446.00	21,446.00	21,446.00
TOTAL Personnel		19,828.00	20,621.00	.00	21,446.00	21,446.00	21,446.00
5B Operating							
520511	Admin Fee	15,000.00	9,108.00	.00	9,472.00	9,472.00	9,472.00
TOTAL Operating		15,000.00	9,108.00	.00	9,472.00	9,472.00	9,472.00
TOTAL INS-College Hill		34,828.00	29,729.00	.00	30,918.00	30,918.00	30,918.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520521	INS-Comm Cntr						
5A	Personnel						
520521	51421 Claims	56,294.00	58,546.00	.00	60,888.00	60,888.00	60,888.00
	TOTAL Personnel	56,294.00	58,546.00	.00	60,888.00	60,888.00	60,888.00
5B	Operating						
520521	52590 Admin Fee	7,431.00	7,728.00	.00	8,037.00	8,037.00	8,037.00
	TOTAL Operating	7,431.00	7,728.00	.00	8,037.00	8,037.00	8,037.00
	TOTAL INS-Comm Cntr	63,725.00	66,274.00	.00	68,925.00	68,925.00	68,925.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520550 INS-Library							
5A Personnel							
520550	51421 Claims	53,217.00	55,346.00	.00	57,560.00	57,560.00	57,560.00
TOTAL Personnel		53,217.00	55,346.00	.00	57,560.00	57,560.00	57,560.00
5B Operating							
520550	52590 Admin Fee	25,000.00	20,286.00	.00	21,097.00	21,097.00	21,097.00
TOTAL Operating		25,000.00	20,286.00	.00	21,097.00	21,097.00	21,097.00
TOTAL INS-Library		78,217.00	75,632.00	.00	78,657.00	78,657.00	78,657.00
TOTAL Insurance Trust		5,946,017.00	5,395,537.00	.00	5,611,360.00	5,658,130.00	5,658,130.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		5,946,017.00	5,395,537.00	.00	5,611,360.00	5,658,130.00	5,658,130.00
GRAND TOTAL		5,946,017.00	5,395,537.00	.00	5,611,360.00	5,658,130.00	5,658,130.00

** 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	FY2023 Actual	FY2024 Original	FY2024 Amended	FY2025 Adopted	Percentage Change
Total Revenues	\$14,461	\$500	\$5,379	\$500	-90.7%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay & Debt Service	\$0	\$0	\$5,379	\$0	0.0%
Total Expenditures	\$0	\$0	\$5,379	\$0	0.0%
NET INCOME	\$14,461	\$500	\$0	\$500	0.0%
BEGINNING FUND BALANCE	\$503,198	\$517,659	\$517,659	\$517,659	0.0%
ENDING FUND BALANCE	\$517,659	\$518,159	\$517,659	\$518,159	0.1%

Goals and Objectives:

The goals and objectives of Cleveland Animal Control are listed in that portion of the General Fund.

Performance Measures:

This fund will help support the Animal Control operation by purchasing equipment or by paying the debt service on needed equipment. Therefore, this fund will impact the performance measures of the Cleveland Animal Control listed in the General Fund when a capital item is purchased from this fund.

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

Mei1er/Animal Shelter Trust		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
126	Mei1er/Animal Shelter Trust						
3F	Interest						
126	36110 Int-Gen	-7,032.00	-7,000.00	.00	-500.00	-500.00	-500.00
	TOTAL Interest	-7,032.00	-7,000.00	.00	-500.00	-500.00	-500.00
	TOTAL Mei1er/Animal Shelter	-7,032.00	-7,000.00	.00	-500.00	-500.00	-500.00
	TOTAL Mei1er/Animal Shelter	-7,032.00	-7,000.00	.00	-500.00	-500.00	-500.00
	TOTAL REVENUE	-7,032.00	-7,000.00	.00	-500.00	-500.00	-500.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-7,032.00	-7,000.00	.00	-500.00	-500.00	-500.00

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

City of Cleveland, TN - Prod

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 25001 FY2025 OPERATING BUDGET

FOR PERIOD 99

		2023	2024	2025	2025	2025	2025
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Meiler/Animal Shelter Trust							
126341	Meiler Trust						
5C	Capital						
126341	99280 Vehicle	.00	5,379.00	.00	.00	.00	.00
	TOTAL Capital	.00	5,379.00	.00	.00	.00	.00
	TOTAL Meiler Trust	.00	5,379.00	.00	.00	.00	.00
	TOTAL Meiler/Animal Shelter	.00	5,379.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	.00	5,379.00	.00	.00	.00	.00
	GRAND TOTAL	.00	5,379.00	.00	.00	.00	.00

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



CLEVELAND
TENNESSEE

EST. 1842

FY2025 Annual Budget

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
2014	\$ 1.7655	\$ 1.8721	\$ 3.64
2015	\$ 1.7655	\$ 1.8721	\$ 3.64
2016	\$ 1.7655	\$ 1.8721	\$ 3.64
2017	Revaluation \$ 1.6091	\$ 2.0600	\$ 1.7084
2018		\$ 2.0600	\$ 1.7084
2019		\$ 2.0600	\$ 1.7821
2020	Revaluation \$ 1.7130	\$ 1.7130	\$ 1.4392
2021		\$ 1.7130	\$ 1.4392
2022		\$ 1.7130	\$ 1.4392
2023		\$ 1.7130	\$ 1.4392

CITY OF CLEVELAND, TENNESSEE

PRINCIPAL TAXPAYERS

6/30/2024 Estimate

<u>Assessed Taxpayer</u>	<u>Type of Business</u>	<u>2023 Assessed Valuation</u>	<u>Percentage of total Valuation</u>
Mars Snackfoods	Candy Manufacture	\$35,293,177	2.19%
Whirlpool	Appliance Manufacture	\$32,969,906	2.05%
Cleveland Tennessee Hospital	Health Care	\$31,430,245	1.95%
Life Care Centers of America	Health Care	\$24,204,016	1.50%
Duracell Company	Battery Manufacture	\$22,322,256	1.39%
Bayer Healthcare	Distribution Compnay	\$20,961,967	1.30%
Peyton's Southeastern	Distribution Company	\$11,932,118	0.74%
Alvin Calhoun	Real Estate Investor	\$11,875,260	0.74%
Wal-Mart	Retail	\$10,567,921	0.66%
Pinnacle Corner at Paul Huff	Developer	\$10,375,918	0.64%
TOTALS		\$211,932,784	13.16%

***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	2023		
	Employees	Rank	Percentage of Total Labor Force Bradley County
Whirlpool/Maytag	1,600	1	3.15%
Bradley County Schools	1,160	2	2.29%
Peyton's Southeastern	1,157	4	2.28%
Tennova	1,100	3	2.17%
Jackson Furniture Industries	894	5	1.76%
Amazon	790	6	1.56%
Wacker Polysilicon	772	7	1.52%
Cleveland City Schools	745	8	1.47%
Wal-Mart	640	9	1.26%
Bradley County Government	620	10	1.22%
Total	<u>9,478</u>		<u>18.68%</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
6/30/2025 (estimated)

Total assessed value		\$1,673,868,716
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		\$167,386,872
Debt applicable to limitation:		
Total bonded debt	\$130,830,815	
Less: Revenue bonds	52,265,844	
Amount available for repayment of general obligation bonds	<u>6,212,676</u>	
Total debt applicable to limitation		<u>72,352,295</u>
Legal debt margin		<u>\$95,034,577</u>
Per Capita Debt as of June 30, 2025 (estimated)		\$1,461

CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA
June 30, 2023

Population 48,557

Date of Incorporation 1903

Form of Government Council - Manager
(August 1993)

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

Mayor and two Council members elected at large

Five council members - elected from five districts

City employees:	City	Schools	Library	Cleveland Utilities	
Regular Full-time	335	706	11	201	1,253
Regular Part-time	16	87	46	0	149
Seasonal Part-time	83	0	0	0	83
Total	434	793	57	201	1,485

Area of City 31.62

Miles of roads and streets:
Asphalt 381.48

Miles of sidewalks 75.43

Fire Protection:

Classification 2

Number of stations 6

Number of full-time employees 107

Number of fire trucks (pumpers and ladders and tankers), radio equipped 15

Number of sedans/suvs- radio equipped 10

Number of Fire Specialists pickup trucks - radio equipped 1

Number of fire hydrants 2,900

Per-capita fire loss \$30.67 (inside city)

Police Protection:

Number of stations 1

Number of substations 0

Number of full-time sworn officers 103

Number of police reserves 0

Number of civilian personnel including Animal Control

Regular full-time 18

Regular part-time 15

Number of public service officers 10

CITY OF CLEVELAND, TENNESSEE
OTHER STATISTICAL DATA - (Continued)
June 30, 2023

Police Protection:

Criminal offenses:

TIBRS - Part A 5,091

TIBRS - Part B 608

Number of vehicles - all radio equipped including Animal Control

Motorola 800 79

Kenwood 800 33

EDUCATION - PUBLIC SCHOOL SYSTEM

	Number	ADM	ADA
High School (Grades 9, 10, 11 and 12)	1	1,773	1,616
Middle School (Grades 6 through 8)	1	1,236	1,141
Elementary Schools (Grades K through 5)	7	2,442	2,272
Ungraded - Special Education		134	125
Total Students		5,585	5,154
Certificated Staff	473		
Non-Certificated Personnel	272		
Total Personnel	745		

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	201,321
Number of e-books	28,938
Number of e-Audiobooks	1,497
Number of e-Videos	0
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.