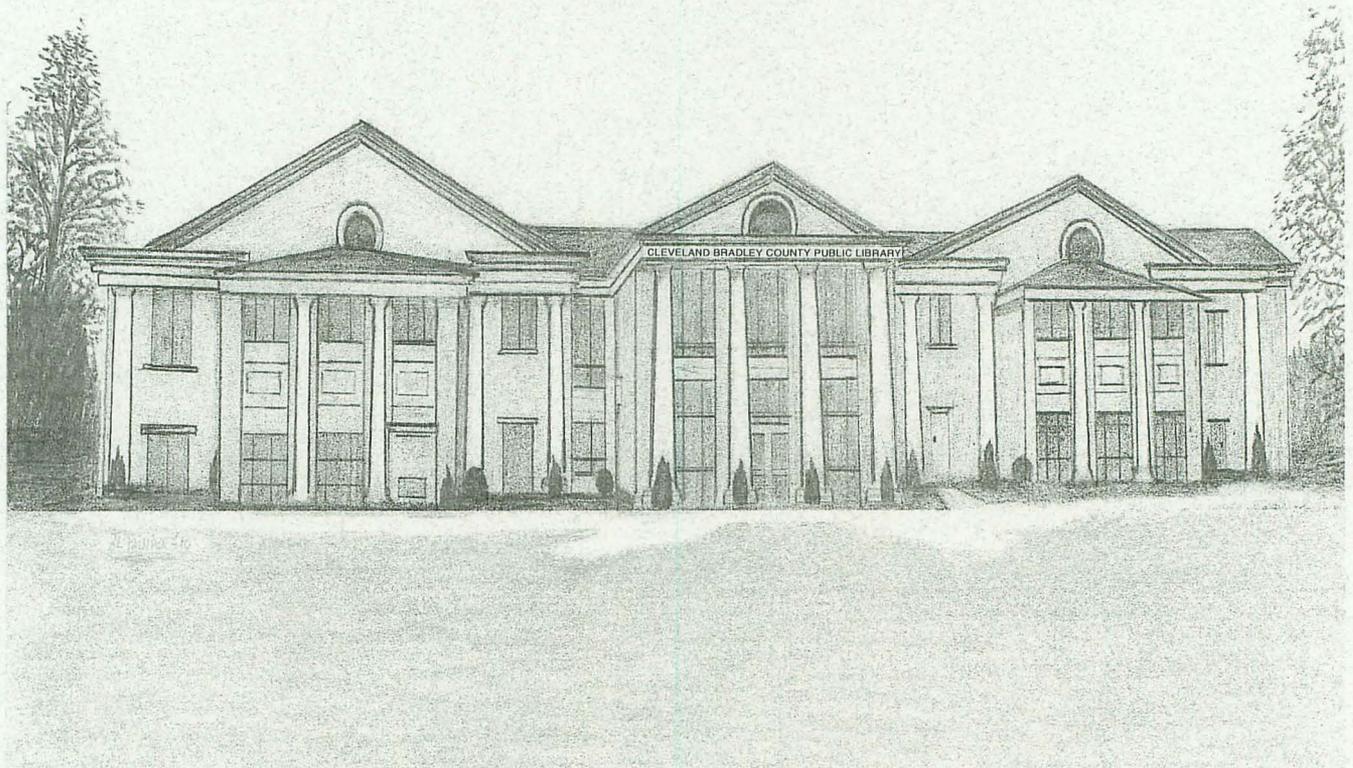


*City of Cleveland  
Tennessee*

Founded  
1842

Incorporated  
1903



*Annual Budget  
2010 - 2011*

*City of Cleveland,  
Tennessee*



*Annual Budget  
FY 2011*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Cleveland**

**Tennessee**

For the Fiscal Year Beginning

**July 1, 2009**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Cleveland, Tennessee for its annual budget for the fiscal year beginning July 1, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# *Mission Statement*

## *City of Cleveland, Tennessee*

*Provide for the health, safety, education, and welfare of all citizens of Cleveland by providing efficient, high quality community services and schools, sound municipal leadership, and progressive planning for the future.*

# ***City of Cleveland, Tennessee***

## ***Annual Budget***

### ***Fiscal Year 2009-2010***

#### ***City Officials:***

<b><i>Mayor:</i></b>	Tom Rowland
<b><i>City Council:</i></b>	George Poe, Jr., (at large) Richard Banks, (at large) Bambi Hines, District 1 William Estes, District 2 Avery Johnson, Sr., District 3 David May, Jr., District 4 Bill Robertson, District 5
<b><i>City Attorney:</i></b>	John F. Kimball
<b><i>City Judge:</i></b>	Bill B. Moss
<b><i>City Manager:</i></b>	Janice S. Casteel
<b><i>Assistant City Manager:</i></b>	Melinda B. Carroll

#### ***Department Heads:***

<b><i>Director of Finance/ City Clerk:</i></b>	Michael L. Keith, CPA
<b><i>Fire Chief:</i></b>	Chuck Atchley
<b><i>Library Director:</i></b>	Andrew Hunt
<b><i>Parks &amp; Recreation Director:</i></b>	Patti Petitt
<b><i>Community Development Director:</i></b>	Greg Thomas
<b><i>Police Chief:</i></b>	Wes Snyder
<b><i>Public Works Director:</i></b>	Tommy Myers
<b><i>Cleveland Utilities General Manager:</i></b>	Tom Wheeler, PE
<b><i>Director of Schools:</i></b>	Dr. Rick Denning

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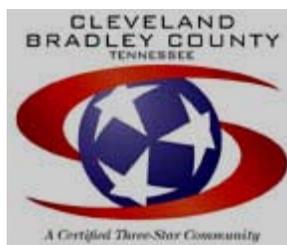
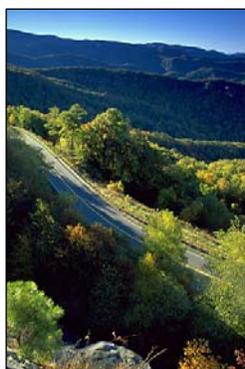
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## *Introduction*

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

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

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



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

The City of Cleveland is the county seat of Bradley County, Tennessee, located in the extreme southeastern corner of the state. Cleveland is located 28 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.

The City has a highly diversified economy, having the sixth largest number of manufacturing companies of any community in the state, and being a regional shopping destination and health care provider for surrounding counties in Tennessee, Georgia, and North Carolina. Among the major private-sector employers in the area are: Arch Chemicals, Inc., Bowater Newsprint – Calhoun Operations, Brown Stove Works, Renfro Corporation, Cleveland Chair Co., Procter & Gamble, Hardwick Clothes, Jackson Manufacturing, Johnston Coca-Cola Bottling Co., Master Foods, Whirlpool, SkyRidge Medical Center, Newlywed Foods, Olin Corporation, Peyton’s Southeastern, President Baking, Rubbermaid, Schering Plough, and United Knitting.



The state-certified population for 2000 was 37,192. The City and County are both growing at a moderate rate. Commercial growth has exceeded the previous year total in spite of the slower national economy. 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

According to the 2000 census, the City's population is 89.0% Caucasian, 7.0% African-American, 2.9% Hispanic, and 1.1% Asian or Other. The median age is 34.0. Those 19 years of age and younger are 26.4% of the population, and those 55 years of age and older are 23.2%. The median income per household is \$32,257 and the per capita income is \$25,572. The housing stock totals 17,116 units, of which 8,866 (51.8%) are owner-occupied. The rental vacancy rate in 2000 was 9.8%. The median value of owner occupied units was \$98,000. Housing costs in Cleveland and Bradley County are 16.6% below the national average as reflected in the third quarter 2009 ACCRA cost of living survey. The unemployment rate has remained very low for the last seven years but, has increased by 3 percentage points since 2008 due to the declining economy. The unemployment rate for Cleveland in February 2010 was 10.4%. The unemployment rate for Bradley County was 10.1%, the State of Tennessee was 10.7% and the national average was 9.7%. The cost of living is 17.8% below the national average, and 1.06% above the state average.

Cleveland is served by Southern Railway, Greyhound bus line, numerous common freight carriers, and barge service from the Hiwassee River by Charleston Marine Transport, Inc. The City owns Hardwick Field, a general aviation airport. 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 4-year liberal arts school, and Cleveland State Community College, a 2-year technical and community college. The City School System has one primary school, five elementary schools, one middle school, one high school, and one alternative school.

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



## Education



Cleveland is home to 8 City-owned and maintained recreational parks, including a handicap park and a nature park. The City also owns and maintains 2 community centers, a soccer complex, a golf course and a greenway with 2 miles of walking paths.



## Recreation

Utilities are provided by the following within the City:

Cleveland Utilities	Electricity, water, and wastewater
Volunteer Energy MC	Electricity in some annexed areas
Atlanta 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 and one monthly newspaper, The People News. In addition, the Chattanooga Times Free Press, and the Knoxville News Sentinel report on news in Cleveland. Cleveland has its own local television channel with the local cable television provider Charter Communications. Four television stations in Chattanooga also cover Cleveland regularly: WRCB (NBC), WTVC (ABC), WDSI (FOX), and WDEF (CBS). Three public television stations are also available in the area, WTCI in Chattanooga, WTNB in Cleveland, and WCLP in Atlanta.

The City operates under the Council-Manager form of government, established by an amended Private Act Charter in 1993, following a referendum. There are five council-members elected from districts. The Mayor and two 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 then appoints the City Manager to head the administrative functions of city government.



# *City of Cleveland* *Area Map*



## ***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 FY2011.

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 Water In-Lieu of Tax Resolution.

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 finally a listing of all City boards and commissions, giving their duties and length of term.

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

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

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

Dark Green	<b>Solid Waste Management Fund</b>
<b>Aqua</b>	<b>School Federal Projects Fund</b>
Blue	<b>School Food Service Fund</b>
Light Green	<b>Storm Water Fund</b>
Lilac	<b>Fleet Management Fund</b>
<b>Yellow</b>	<b>Brush Chipping Fund</b>
Light Blue	<b>State Street Aid Fund</b>
Gray	<b>Library Fund</b>
Navy Blue	<b>Cleveland Utilities</b>
<b>Rose</b>	<b>Community Development Block Grant</b>
<b>Purple</b>	<b>Metropolitan Planning Organization Fund</b>

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. Also included, you will find historical information on property taxes, property values and assessments.

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. Michael L. Keith, C.P.A., Director of Finance/City Clerk, P.O. Box 1519, Cleveland, TN 37364-1519, or phone him at (423) 472-4551.

*“A World-Class Place to Call Home”*

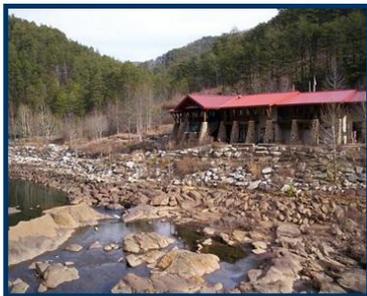
*Cleveland, Tennessee*



**Apple Valley  
Orchards**



**Red Clay  
Historical Park**



**Ocoee Whitewater  
Center**



**The Spot Restaurant**



**Cleveland Speedway**

# City of Cleveland

CLEVELAND, TENNESSEE

Office of the City Manager

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City Manager  
(423) 472-4551  
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jcasteel@cityofclevelandtn.com



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

May 3, 2010

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 2011

Gentlemen and Mrs. Hines:

The FY 2011 Budget for the City of Cleveland is submitted for your consideration. The document includes the revenues and expenditures that are necessary to maintain and in some areas improve the current levels of municipal services.

The FY 2011 Budget addresses infrastructure needs of a growing community. It is a challenge to keep up with the demand for services and facilities in such 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. With the construction of a new Volkswagen plant under construction to our south and a new Wacker Chemie plant to be constructed to our north, it is estimated that Bradley County will add another 33,000 residents over the next two decades, according to the Strategic Growth Study now underway for Cleveland, Charleston and Bradley County.

The FY 2011 total budget, which includes all city and Cleveland Utility funds, is \$199,678,889. This represents a 9.1% decrease over the FY2010 amended budget. This decrease is primarily due to the capital expenditures in 2010 financed by debt issued in FY 2010 and due to decreases in the cost of power purchased from TVA.

The FY 2011 budget does not include a property tax increase, and the city's tax rate is \$1.49 per hundred dollars of assessed value. The budget also does not include an increase in the monthly sanitation fee or an increase in any other fees. The city decreased its monthly sanitation fee mid-year from \$7.04 to \$6.95 when the fee was extended to

apartments using dumpsters. Those units using trash cans were already paying the monthly fee.

The major priorities of the FY 2011 budget include the completion of several road and sidewalk projects made possible by federal stimulus grants and the local sales tax referendum, construction of a new general aviation airport, installation of a new irrigation system at Waterville Golf Course and construction of the redesigned course with state funds made available by the state's Dalton Pike widening project. State and federal funds will improve Exit 20 and construct a new APD-40 Interchange. This budget funds the city's share of the Local Interstate Connector (LIC) project at the new APD-40 Interchange. The city and county will each contribute a million dollars and the state will fund two million for the LIC project scheduled to take approximately 18 months for completion. Also, a complete list of capital projects funded by the proceeds of the new local option sales tax is presented on pages xx and xxi at the end of the budget message.

The budget includes funds available from the school's sales tax fund to service \$1 million of new debt for schools. Cleveland Utilities will issue \$10,250,000 in bonds next fiscal year.

Staff continued a conservative approach of estimating revenue for the FY 2011 budget. Due to conservative budgeting practices there has been growth in the fund balance for the past eight fiscal years. Using conservative estimates in projecting future revenue will help ensure that the City maintains an adequate fund balance.

Cleveland's revenues and expenditures are expected to be very close to last year's.

Approving an annual Budget is one of the most important decisions you make as a City elected official. The Budget is important as it determines staffing levels for City services and it provides funding for equipment and supplies for City operations. The Budget serves as a primary planning document for the operation and management of the City.

The proposed budget was developed through a planning process which included:

- 1) *Capital Improvement Needs Inventory (CINI)*: In September forms were distributed to all City departments, including the school system, for the CINI. In March 2010 a final six-year CINI document was prepared which included the capital improvement needs of all departments. This document is for planning purposes only and is used as documentation for the preparation of the Capital Improvement Program (CIP), which is included in the proposed budget.
- 2) *Council Fall Planning Retreat*: Staff presented a financial report at the planning retreat which was attended by the Mayor and City Council, department heads, news media, a representative of the City School System, and the Cleveland Utilities manager. This session provides the council an opportunity to identify major needs, determine capital needs, and hear presentations on city programs and projects.

- 3) *Preparation of Proposed Budget:* During the month of February departments prepared their funding requests which were submitted to the City Manager, the Assistant City Manager and the Director of Finance. The City Council held a Budget Planning Session on April 9, 2010 at which the budget was presented and discussed. The final budget must be approved by June 30, 2010.

The City of Cleveland will operate this year with twenty-nine (29) separate funds, which makes municipal budgeting and accounting considerably different from that in the private sector. Although the City may, in most cases, legally transfer money from one fund to another, each fund is a separate accounting entity with assets, liabilities, equity, revenues, and expenditures. Consequently, there are twenty-nine separate balance sheets and income statements.

The funds fall into seven different categories, or types of funds, as required by Generally Accepted Accounting Principles (GAAP) for governmental entities. The funds are as follows:

General Fund:

- 1.) General Fund

Special Revenue Funds:

- 2.) Solid Waste Management Fund
- 3.) State Street Aid Fund
- 4.) School General Fund
- 5.) School Food Service Fund
- 6.) Library General Fund
- 7.) Drug Enforcement Fund
- 8.) Fletcher Park Fund
- 9.) Greenway Fund
- 10.) Storm Water Management Fund
- 11.) Community Development Block Grant (CDBG) Fund
- 12.) Metropolitan Planning Organization (MPO) Fund
- 13.) 2009 Byrne Memorial Justice Assistance Grant Fund
- 14.) 2009 Cops Hiring Recovery Grant Fund
- 15.) 2009 Justice Assistance Grant - ARRA
- 16.) Department of Justice Asset Forfeiture Fund
- 17.) Red Light Camera Safety Fund

Debt Service Fund:

- 18.) Debt Service Fund

Capital Projects Funds:

- 19.) 2009 Bradley Build America Bonds
- 20.) THDA Home Grant Fund
- 21.) Sales Tax Capital Projects Fund
- 22.) Capital Improvements Program (CIP) Fund

- 23.) 2009 Qualified School Construction Bond (QSCB) Fund
- 24.) ARRA Grant Projects Fund

Enterprise Funds:

- 25.) Cleveland Municipal Airport Authority Fund
- 26.) Cleveland Utilities Electric Fund
- 27.) Cleveland Utilities Water/Wastewater Fund

Internal Service Fund:

- 28.) Fleet Management Fund

Trust Fund:

- 29.) Meiler Estate Animal Shelter Fund

While the City administers twenty-four of these funds, the Cleveland City Schools administers two funds: the School General Fund and the School Food Service Fund. The Library Board administers on a daily basis the Library Fund. Cleveland Utilities administers on a daily basis two funds: the Electric Fund and the Water/Wastewater Fund.

Cleveland City Schools receives a transfer of operating money from the City's General Fund each year. In addition, a transfer from the City's General Fund is made to the Debt Service Fund to cover long-term debt incurred by the school system. For FY 2011 the total transfer from the General Fund to schools is \$7,359,900. Since 1998, it has been the policy of the City Council to increase school operating funding by an amount congruent with growth in tax revenues. For FY 2011 the City Schools will receive the increase of \$112,100 for operations, or a 2.2% increase over last fiscal year. This is necessary even though the debt on the chiller is paid off, because it was included as operations, which cannot be reduced due to the state's maintenance of effort requirements.

The Library Fund also receives a transfer of money from the City's General Fund each year, with an equal appropriation from Bradley County. The FY 2011 budget includes an increase of \$5,850 for the Cleveland Public Library. This 1% increase is contingent upon the county providing matching funding.

Cleveland Utilities' budgets are actually enterprise fund service plans that can fluctuate depending upon the usage of utilities, which can be affected by market conditions and the weather. Cleveland Utilities receives no transfers of money from the City's General Fund or other funds because the utilities operate solely from their charges for service. Cleveland Utilities has included a 5% rate increase for their water and wastewater operation.

According to GAAP, General Funds, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Trust Funds are budgeted and accounted for using the modified accrual basis of accounting. The Enterprise Funds and Internal Service Fund

are accounted for using the accrual basis of accounting. The differences in the basis of accounting are defined in the Glossary of Terms. The basis of budgeting and accounting are the same within each fund.

### **Budget Assumptions:**

Staff used several assumptions in preparing this Budget which is within \$30,000 of last fiscal year's amended General Fund budget. The assumptions were important factors in estimating revenues and expenditures. The major assumptions are as follows:

- No increase in property tax rate.
- No increase in the Residential Sanitation Fee.
- Property tax revenue growth of 5.5% over FY 2009's audited amount.
- Local sales tax budgeted at 3.4% below FY 2009's audited amount.
- State sales tax budgeted at 6.3% below FY 2009's audited amount.
- State income tax budgeted at 50% of FY 2009's audited amount.
- 5% franchise fee on the gas franchise and the cable television franchise.
- Bradley County to pay \$1,822,200 for fire suppression services for the fringe area as agreed to in the fire contract between the City of Cleveland and Bradley County.
- No increase for health or dental insurance for City employees, and the plan will be modified to impact the least number of employees possible to avoid a premium increase.
- City employees will receive a 1% Cost-of-Living-Adjustment. Employees did not receive a pay increase the last two budget years.
- The Cleveland City School System will receive an additional \$112,100 in operating funding.
- The city's FY2011 budget will decrease long-term debt by \$1.9 million.
- The proposed budget does not include any decreases for jointly funded agencies. The city and county meet later in the county's budget process to determine any adjustments necessary for jointly-funded agencies.
- Fleet Management will continue to charge \$57 per hour labor; 30% markup on parts; 30% markup on contracted services and 20-cents markup on fuel over

the City’s actual cost. These fees are for the overall operating expenses incurred by this facility and fleet operation.

- The city will fund \$1.6 million in capital projects this fiscal year from the new local option sales tax which funds **only** capital infrastructure and equipment needs of each department. See the detailed list on page xx. City Schools will receive approximately \$750,000 for its capital projects from the sales tax referendum.
- Federal funding has been made available through the Metropolitan Planning Organization (MPO) for transportation projects. This budget includes:

- 25<sup>th</sup> Street & Ocoee Street intersection – engineering and right-of-way
- ITS on APD-40 – final design and construction
- Mouse Creek Rd – transportation planning report, environmental, design
- ARRA projects contingency fund
- Street paving
- Georgetown Road & 25<sup>th</sup> Street intersection – environmental and design
- 20<sup>th</sup> Street from Old Tasso to APD-40 – planning
- Michigan Avenue Road – TPR

- The American Recovery and Reinvestment Act (ARRA) of 2009 will provide funding for the following projects:

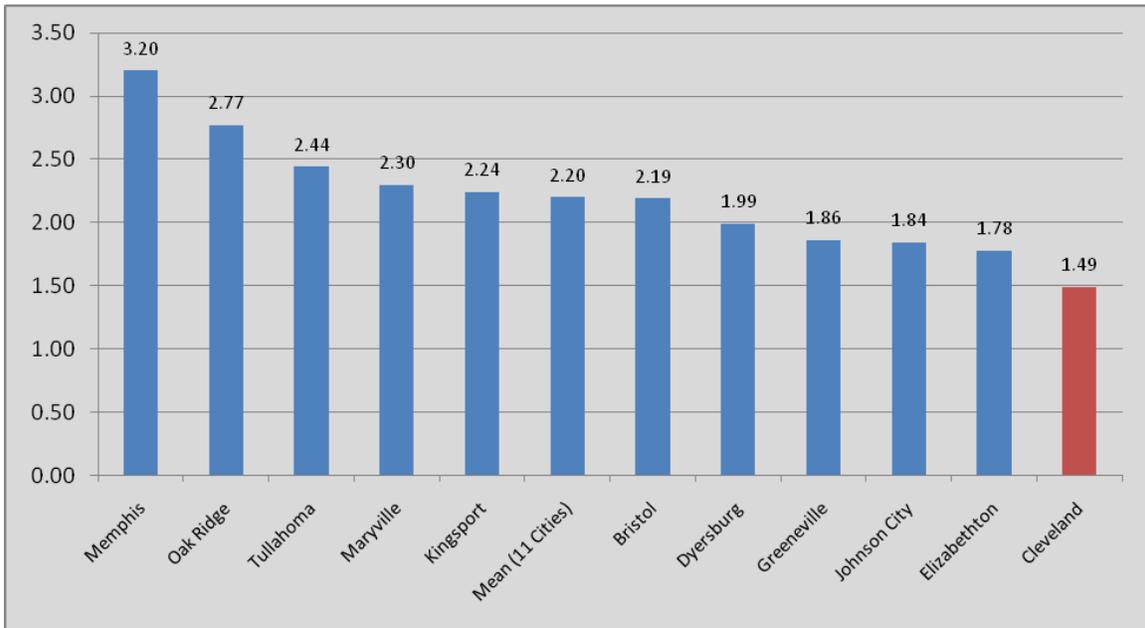
Raider Drive paving, drainage, and sidewalk project	\$432,151
Freewill Road paving project	555,919
Sidewalk projects	161,703
Greenway restroom	50,011
Cleveland Depot	451,152
Energy Grant	186,300
CDBG Recovery Grant	89,967
Cops Hiring Recovery Grant	647,815
2009 Justice Assistance Grant	166,788

- The FY2011 budget will not use any of the city’s \$8.7 million unreserved general fund balance. Unreserved fund balance represents 33% of total general fund expenditures. However, unreserved fund balance only represents 24% when compared to total general fund expenditures and transfers to other funds – such as debt service and schools.
- The FY 2011 budget includes \$295,100 (90% federal and state funds) for the Metropolitan Planning Organization (MPO) and \$335,800 for the Community Development Block Grant Entitlement program, a 100% federally funded program. The City qualifies as an Entitlement Community for the CDBG program due to designation as a principal city in an MSA.

- The FY 2011 budget includes the continued funding for the Storm Water Management Fund. This fund was established in order to address National Pollutant Discharge Elimination System (NPDES) requirements and to address drainage and flooding problems in the city.
- The FY 2011 budget includes four police officers funded by the ARRA Cops Hiring Recovery Grant. The budget has not funded ten authorized positions (3 firefighters, Plumbing Inspector, Mechanical Inspector, Public Service Worker, Construction Inspector, Accounting Technician, Motor Equipment Operator 1, and Deputy Director of Public Works). Four full-time positions in the city have been eliminated: Special Projects Director, Assistant Director – Public Works Administration, Parks Superintendent, and Police Secretary.

**Major Issues:**

1.) **Property Tax Rate:** Cleveland’s property tax rate of \$1.49 remains the lowest property tax rate of any city with a K-12 city school system in the state. See the table below.



The total amount of funding for the Cleveland City Schools System equals \$7.3 million or 45% of the total property tax rate.

2.) **Transportation Improvements:** The City has many transportation needs, as evidenced in the 1995 Transportation Plan and the 2004 City-County Transportation Plan, but funds have not been available to start major transportation improvements.

3.) **New Fire Station:** This Budget **does not** include funding for construction of a new fire station. The City purchased a site for station number 6, but construction funds have not been provided. The station will be needed in the future in order for the fire department to adequately serve the southern portion of the city, including the Interstate Exit 20 area which will continue to develop. The new station is also needed in order to help the city maintain or improve the ISO rating.

4.) **Public Works Building:** This Budget **does not** include funding for a new Public Works building. The construction of a new Public Works administrative building and facilities for material storage, equipment storage facilities and a new sign shop has been a priority of the city for several years. The new facility, when funded in the future, will be built on existing city property where the City Garage and impound lot are located on Fulbright Road.

5.) **Fire Contract:** The city currently extends the same fire suppression service to both city and fringe area residents. The existing \$1.8 million fire contract with Bradley County for the fringe area five-miles outside the city limits will end on June 30, 2013. The city has not identified a replacement source of revenue to fund its fire service operation. If a property tax increase is used to fund this lost revenue, it would require a 17 cent property tax increase for the FY2014 budget.

6.) **Capital Equipment Replacement Program:** City departments have prepared a 15-year equipment replacement schedule; however, no funding is in place to implement the program.

7.) **Other Funding Issues:** The city and county have each agreed to invest \$2 million in a proposed veterans home to be located off APD-40. Also the city and county are considering investing in additional industrial park land. Funding is not included in this budget for either of these projects.

We believe this Budget includes only essential items required for the City to continue to move forward and that it includes the initiatives agreed to at the budget meetings held this year.

I want to thank the City staff for the hard work done in preparing this Budget. I especially want to thank Melinda Carroll, Assistant City Manager, Mike Keith, Director of Finance, and the staff of the Administration and Finance Department for all their time and effort in preparing this budget.

Please contact me if you have any questions or would like to discuss the Budget in detail.

Respectfully Submitted,

Janice S. Casteel  
City Manager

City of Cleveland Sales Tax Fund  
2009 Half Cent Sales Tax Proceeds

*City's portion of sales tax proceeds:*

	FY2009	FY2010	FY2011	
<b>Revenues:</b>				
2009 actual	483,632			
2010 estimated		1,600,000		
2011 estimated			1,600,000	
<hr/>				
<b>Expenditures:</b>				
<b>General Govt.</b>				
Whirlpool incentive		1,000,000		actual
Strategic Plan		31,500		estimate
First Street Square		285,000		
CSCC - Business incubator		37,500	37,500	
<b>Public Safety</b>				
Emerg. Mgmt - Radio Tower		50,000		actual
<b>Public Safety - Police</b>				
Police Patrol Vehicles		47,000	250,000	
<b>Public Safety - Fire</b>				
Fire Hall survey & site design		9,500		
Fire Training tower survey/site design		2,000		
Fire Tone Alert System			80,000	
Fire - Truck Equipment			20,000	
Fire - Tanker Truck			350,000	
<b>Public Works:</b>				
Match-Ocoee/25th Prel. Eng.		30,000		actual
Ocoee St. Curb & sidewalks		88,000		
Street Paving		242,000	750,000	
Ocoee/Lee Univ Pedestrian Lgts.		15,000		
20th/Dalton Pk. - ROW & design		41,500		
Mouse Ck. Rd. Eng. & Design		60,000		
Knuckleboom replacement		111,910		
Guardrail at Blythe Ferry		12,000		
Ocoee Street Drainage		20,000		

**Parks & Recreation:**

Tinsley Park Tennis Courts	60,000
Tinsley Park Tennis Lights	15,000

<b>Total:</b>	<hr/>	2,082,910	1,562,500
Difference:	483,632	(482,910)	37,500

City of Cleveland, Tennessee  
Goals & Objectives

Goal #1: Improve the educational system in the City of Cleveland.

- Objective: Continue upgrade of technology equipment in the elementary schools.
- Objective: Continue to rank among the top school districts statewide on the ACT and on other measures of student performance.
- Objective: Construct new science wing at Cleveland High School.
- Objective: Provide quality meals that meet federal and state nutritional guidelines for students through the School Food Service Program.
- Objective: Provide major maintenance improvements including roofs & HVAC improvements for schools.

Goal #2 Improve the level of public safety within the City of Cleveland.

- Objective: Provide better equipment for firefighter safety.
- Objective: Increase number of inspections.
- Objective: Increase public fire education with schools, civic organizations, and citizen groups.
- Objective: Maintain or improve ISO Rating by hiring additional firefighters and constructing new fire stations.
- Objective: Merge fire operations with Bradley County or extend current agreement with county.
- Objective: Improve the level of traffic enforcement using increased patrol in designated areas.
- Objective: Continue to reduce crime rates in Cleveland and place a high priority on school safety.
- Objective: Implement equipment replacement program.

Goal #3 Improve the facilities and transportation system with the City of Cleveland.

- Objective: Continue street resurfacing program.
- Objective: Continue drainage improvements.
- Objective: Continue pot hole patching program and eventually have all streets on resurfacing program to eliminate pot holes.
- Objective: Install new sidewalks and repair existing sidewalks.
- Objective: Improve the coordination of traffic signals inside the city limits.
- Objective: Continue security and safety improvements at Hardwick Field Airport while constructing new airport.
- Objective: Continue inspection of all utility cuts.

- Objective: Continue the City's stormwater program.
- Objective: Improve major intersections in Cleveland.
- Objective: Operate and expand a city-wide deviated fixed route transit system.
- Objective: Implement Phase I of Island Landscaping Project on 25th Street.

Goal #4 Improve our ability to provide services through technology.

- Objective: Continue to improve and update the city's website.
- Objective: Continue collection of property taxes and fines on line.
- Objective: Continue scanning of City files for improved access to information and improve research capabilities.
- Objective: Continue use of procurement cards to purchase materials for city departments.
- Objective: Begin installation of laptop computers in fire trucks and continue maintenance of computers in police cars.

Goal #5 Improve our economic development efforts.

- Objective: Continue to aggressively market the Cleveland/Bradley Industrial Park.
- Objective: Continue to support the Economic Development Council and the Industrial Development Board so that a solid recruitment and retention program remains in place.
- Objective: Purchase additional industrial property.
- Objective: Complete Local Interstate Connector roads in conjunction with proposed APD-40 Interchange and planned improvements for Exit 20.

Goal #6: Improve our long-range planning.

- Objective: Hold a Fall Council Planning Retreat to determine city-wide needs and priorities.
- Objective: Continue Transportation Planning through the Metropolitan Planning Organization (MPO) coordinated with the Rural Planning Organization (RPO).
- Objective: Develop strategic growth plan for Bradley County due to the new Wacker Chemie Industrial development at Exit 33 and the new Volkswagen plant locating in Ooltewah, which is 8 miles from Cleveland.
- Objective: Annexation of industrial areas/Interstate 75.
- Objective: Develop 5 and 10-year annexation plans.
- Objective: Co-locate city and county planners and inspectors for one-stop service center.

Goal #7: Improve the quality of life of citizens of Cleveland.

- Objective: Continue implementation of Community Development Block Grant program for low and moderate income areas of Cleveland.
- Objective: Continue implementation of historic zoning through the Historic Preservation Commission.
- Objective: Improve existing recreational facilities.
- Objective: Implement a pro-active codes enforcement program.
- Objective: Continue development of the Greenway project.
- Objective: Increase recreational opportunities for the entire community.
- Objective: Continue to implement the Master Plan for Northeast Recreation Center.
- Objective: Continued improvements at the skateboard park.
- Objective: Implement a Recreation Long-range Master Plan.
- Objective: Continue partnership with Habitat for Humanity for development of housing for low income home buyers.

Goal #8: Improve efficiency through workforce.

- Objective: Provide a safe work environment for all workers.
- Objective: Properly train and inform employees of safe workplace practices.
- Objective: Adhere to personnel policy in hiring qualified, competent workforce.
- Objective: Provide training and educational opportunities for workforce to enhance job skills.
- Objective: Implement new diversity policy.

Goal #9: Improve energy efficiency of city buildings and equipment.

- Objective: Replace roofs on city buildings with more energy efficient roofs.
- Objective: Research use of alternative fuels for city vehicles.
- Objective: Implement TVA's energy audit for the Municipal Building and annex.

# City of Cleveland Summary of All Funds

This section consists of first a consolidated summary of all funds used to provide city services. As described in the summary of significant accounting policies, the various funds are grouped into three broad fund categories as follows:

## (1) Governmental Funds

**General Fund** – The principal fund of the city 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.)

**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 Fund, Fletcher Park Trust Fund, School Fund, School Food Services, Greenway Fund, Library Fund, Storm Water Management Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, Red Light Camera Safety Fund, Byrne Memorial Grant Funds, Cops Hiring Recovery Grant Fund, 2009 Justice Assistant Grant-ARRA and the Department of Justice Asset Forfeiture Fund.

**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 Home Grant Funds, the City's Capital Improvement Program Fund, the Sales Tax Capital Projects Fund, ARRA Grant Projects Fund and several bond funds used to finance capital projects.

## (2) Proprietary Funds

**Enterprise Funds** – Funds used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has three Enterprise Funds: Cleveland Utilities Electric Division, Cleveland Utilities Water/Wastewater Division and the Cleveland Municipal Airport Authority Fund.

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 Fleet Management Fund is the City’s only Internal Service Fund and is used to account for expenses necessary to maintain the rolling stock of the City departments.

### (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 is used to account for funds bequeathed to the Cleveland Animal Shelter by Elizabeth and John Meiler.

The three largest sources of revenue for the City budget include Charges for Services, Intergovernmental, and Taxes. Combined these sources provide 91% of the total revenues received by the City of Cleveland.

Charges for services revenues provide 56.8% of the revenues necessary to provide city services. Cleveland Utilities bills the majority of this to its customers for electric, water, and wastewater services. Other charges include recreation fees, the sanitation fee billed to city residents, school tuition fees charged to students who live outside the city limits, charges for lunches in the School Food Service Fund, fees charged to golfers at the Waterville Golf Course, amounts billed to city departments for vehicle maintenance, amounts paid by Bradley County for animal control and fire protection services, and other miscellaneous fees.

Intergovernmental revenues represent 19.4% 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.

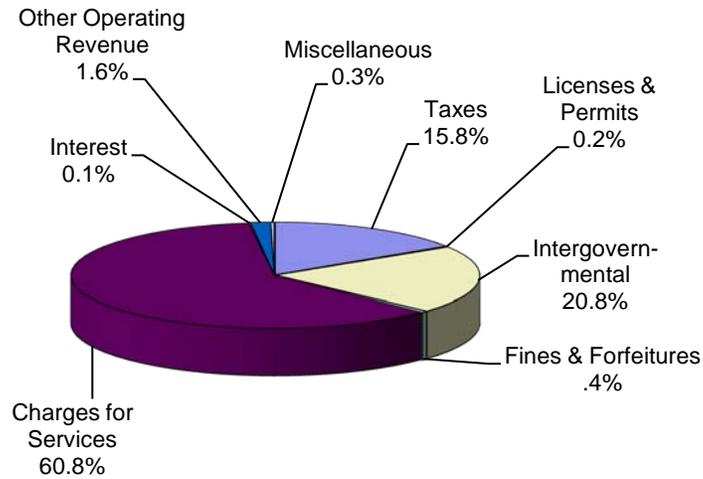
Tax revenues account for 14.8% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues. Combined they provide over 85% of total taxes collected. The proposed budget includes no property tax increase on city taxpayers. The property tax rate will be \$1.49 per \$100 of assessed value.

Major uses of these resources include power purchased by Cleveland Utilities at 36.1% and education funding at 18.6%. Other significant expenditures and expenses include Cleveland Utilities’ operation expenses at 9.8% and Public Safety at 8.2%.

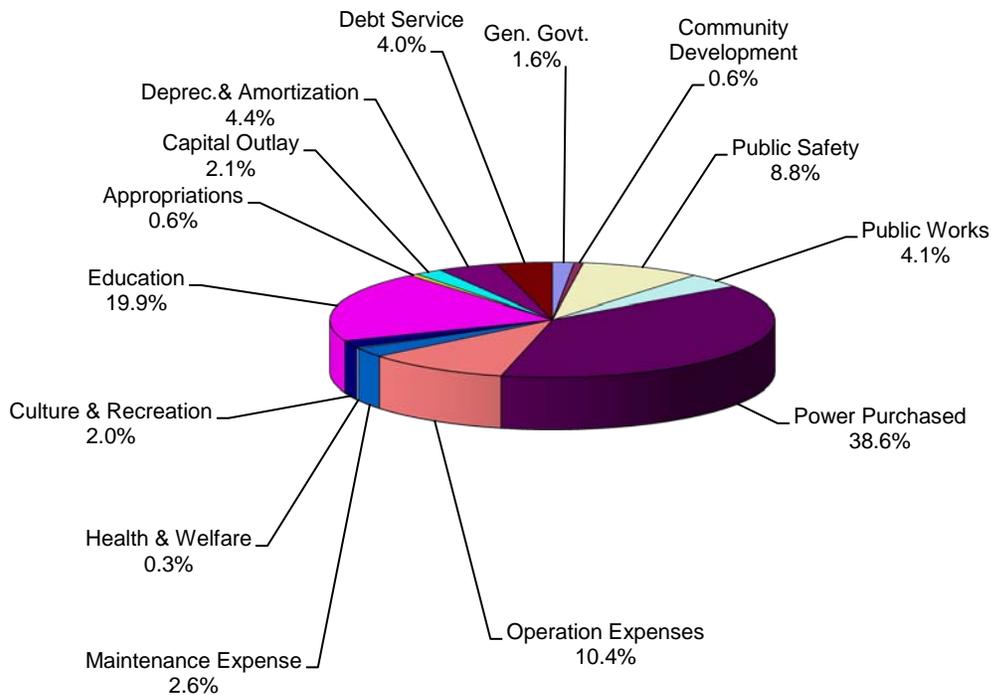
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2009 actual, FY2010 budgeted, and FY2011 recommended budgets) for each of the fund categories.

Information about each individual fund may be found within the various fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust Funds. Please see those tabs for detailed budget information and the services provided by these funds.

## City of Cleveland Summary of All Funds Revenues By Source - FY2011



## Expenditures and Expenses By Use - FY2011



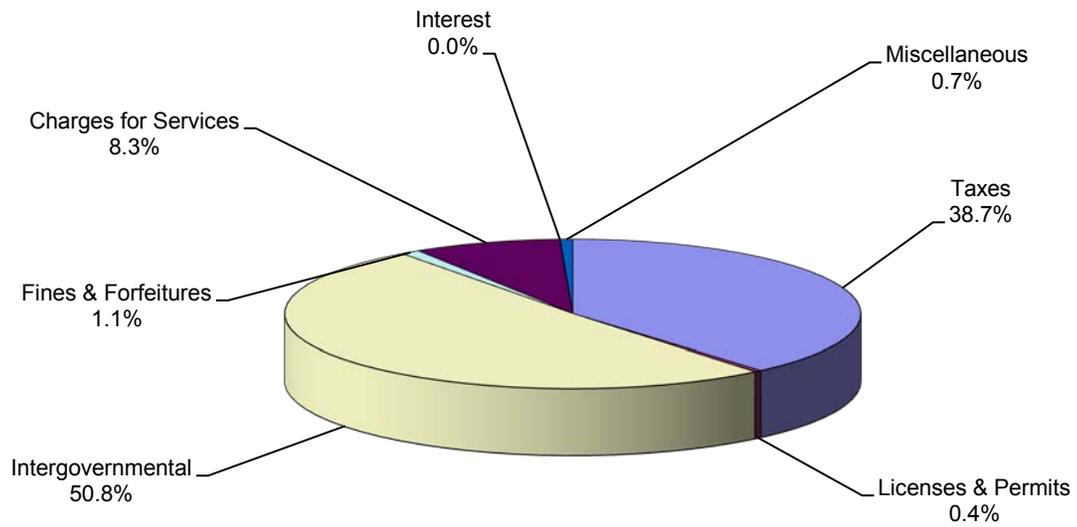
City of Cleveland, Tennessee  
2009-2011 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2009	2010	2011	2009	2010	2011
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
<b>Revenues:</b>						
Taxes	\$27,162,225	\$29,512,000	\$29,512,000	\$0	\$0	\$0
Licenses & permits	341,384	374,400	314,500	0	0	0
Intergovernmental	37,822,858	40,593,312	38,693,249	0	0	0
Fines & forfeitures	884,237	974,000	828,000	0	0	0
Charges for services	6,317,883	6,259,675	6,318,774	112,997,754	114,621,324	106,869,611
Interest	75,314	25,300	13,700	411,552	316,282	240,563
Other operating revenue	0	0	0	3,270,895	2,881,084	2,933,880
Miscellaneous	3,134,650	1,119,878	541,889	0	0	0
<b>Subtotal:</b>	<b>\$75,738,551</b>	<b>\$78,858,565</b>	<b>\$76,222,112</b>	<b>\$116,680,201</b>	<b>\$117,818,690</b>	<b>\$110,044,054</b>
<b>Other financial sources:</b>						
Operating transfers in	13,963,115	13,990,185	13,094,800	34,000	34,000	34,000
Capital contributions	0	0	0	10,160,571	21,900	23,000
Proceeds from bonds	29,306,231	9,715,900	0	0	0	0
<b>Total Financial Sources</b>	<b>\$119,007,897</b>	<b>\$102,564,650</b>	<b>\$89,316,912</b>	<b>\$126,874,772</b>	<b>\$117,874,590</b>	<b>\$110,101,054</b>
<b>Expenditures and Expenses</b>						
General government	\$2,311,165	\$2,370,600	\$2,259,000	\$679,880	\$724,500	\$718,000
Community development	952,293	1,061,492	1,196,300	0	0	0
Public safety	16,816,531	16,220,934	16,480,400	0	0	0
Public works	8,280,146	7,622,850	7,707,500	0	0	0
Power purchased	0	0	0	78,967,624	79,753,395	72,247,476
Operation expenses	0	0	0	19,393,236	19,556,629	19,559,188
Maintenance expense	0	0	0	4,680,059	4,745,356	4,932,887
Health and welfare	493,166	521,795	538,700	0	0	0
Culture and recreation	3,052,883	4,349,037	3,765,400	0	0	0
Education	35,533,731	37,177,183	37,270,069	0	0	0
Appropriations	1,083,718	1,081,000	1,085,500	0	0	0
Capital outlay	7,979,083	18,327,462	3,849,600	0	0	0
Depreciation and amortization expense	0	0	0	7,841,880	8,091,709	8,267,422
Debt service principal	2,015,129	1,939,429	1,987,429	0	0	0
Debt service interest and other	3,191,643	3,130,176	2,785,900	2,298,466	1,973,407	2,739,410
Subtotal:	<b>\$81,709,488</b>	<b>\$93,801,958</b>	<b>\$78,925,798</b>	<b>\$113,861,145</b>	<b>\$114,844,996</b>	<b>\$108,464,383</b>
Other financing uses:						
Pymt. to ref. bond escrow	25,337,924	0	0	0	0	0
Operating transfers out	12,167,011	12,107,944	11,209,514	1,653,179	1,755,000	1,783,494
<b>Total Use of Resources:</b>	<b>\$119,214,423</b>	<b>\$105,909,902</b>	<b>\$90,135,312</b>	<b>\$115,514,324</b>	<b>\$116,599,996</b>	<b>\$110,247,877</b>
Net Increase (Decrease) in Fund Balance	(\$206,526)	(\$3,345,252)	(\$818,400)	\$11,360,448	\$1,274,594	(\$146,823)
Fund Balance or Net Assets - July 1	18,274,318	18,067,792	14,722,540	116,419,511	127,779,959	129,054,553
<b>Fund Balance or Net Assets-June 30</b>	<b>\$18,067,792</b>	<b>\$14,722,540</b>	<b>\$13,904,140</b>	<b>\$127,779,959</b>	<b>\$129,054,553</b>	<b>\$128,907,730</b>

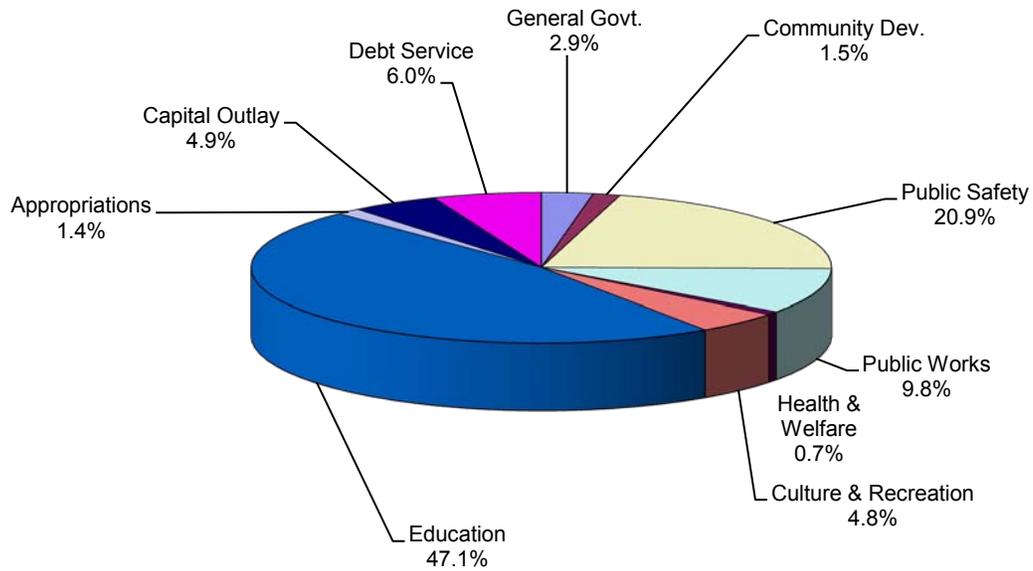
City of Cleveland, Tennessee  
2009-2011 Summary of All Funds

	Fiduciary Funds			Total		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Revenues:</b>						
Taxes	\$0	\$0	\$0	\$27,162,225	\$29,512,000	\$29,512,000
Licenses & permits	0	0	0	341,384	374,400	314,500
Intergovernmental	0	0	0	37,822,858	40,593,312	38,693,249
Fines & forfeitures	0	0	0	884,237	974,000	828,000
Charges for services	0	0	0	119,315,637	120,880,999	113,188,385
Interest	3,826	1,000	6,000	490,692	342,582	260,263
Other operating revenue	0	0	0	3,270,895	2,881,084	2,933,880
Miscellaneous	0	0	0	3,134,650	1,119,878	541,889
<b>Subtotal:</b>	<b>\$3,826</b>	<b>\$1,000</b>	<b>\$6,000</b>	<b>\$192,422,578</b>	<b>\$196,678,255</b>	<b>\$186,272,166</b>
<b>Other financial sources:</b>						
Operating transfers in	0	0	0	13,997,115	14,024,185	13,128,800
Capital contributions	0	0	0	10,160,571	21,900	23,000
Proceeds from bonds	0	0	0	29,306,231	9,715,900	0
<b>Total Financial Sources</b>	<b>\$3,826</b>	<b>\$1,000</b>	<b>\$6,000</b>	<b>\$245,886,495</b>	<b>\$220,440,240</b>	<b>\$199,423,966</b>
<b>Expenditures and Expenses</b>						
General government	\$0	\$0	\$0	\$2,991,045	\$3,095,100	\$2,977,000
Community development	0	0	0	952,293	1,061,492	1,196,300
Public safety	0	0	0	16,816,531	16,220,934	16,480,400
Public works	0	0	0	8,280,146	7,622,850	7,707,500
Power purchased	0	0	0	78,967,624	79,753,395	72,247,476
Operation expenses	0	0	0	19,393,236	19,556,629	19,559,188
Maintenance expense	0	0	0	4,680,059	4,745,356	4,932,887
Health and welfare	0	0	0	493,166	521,795	538,700
Culture and recreation	0	0	0	3,052,883	4,349,037	3,765,400
Education	0	0	0	35,533,731	37,177,183	37,270,069
Appropriations	0	0	0	1,083,718	1,081,000	1,085,500
Capital outlay	0	0	0	7,979,083	18,327,462	3,849,600
Depreciation and amortization expense	0	0	0	7,841,880	8,091,709	8,267,422
Debt service principal	0	0	0	2,015,129	1,939,429	1,987,429
Debt service interest and other	0	0	0	5,490,109	5,103,583	5,525,310
Subtotal:	\$0	\$0	\$0	\$195,570,633	\$208,646,954	\$187,390,181
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	25,337,924	0	0
Operating transfers out	17,300	6,700	6,700	13,837,490	13,869,644	12,999,708
<b>Total Use of Resources:</b>	<b>\$17,300</b>	<b>\$6,700</b>	<b>\$6,700</b>	<b>\$234,746,047</b>	<b>\$222,516,598</b>	<b>\$200,389,889</b>
Net Increase (Decrease) in Fund Balance	(\$13,474)	(\$5,700)	(\$700)	\$11,140,448	(\$2,076,358)	(\$965,923)
Fund Balance or Net Assets - July 1	479,861	466,387	460,687	135,173,690	146,314,138	144,237,780
<b>Fund Balance or Net Assets-June 30</b>	<b>\$466,387</b>	<b>\$460,687</b>	<b>\$459,987</b>	<b>\$146,314,138</b>	<b>\$144,237,780</b>	<b>\$143,271,857</b>

# City of Cleveland Summary of Governmental Funds Revenues By Source - FY2011



# City of Cleveland Summary of Governmental Funds Expenditures By Source - FY2011



City of Cleveland, Tennessee  
2009-2011 Summary of Financial Sources and Uses  
Governmental Funds

	General Fund			Special Revenue Funds		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$26,436,777	\$27,162,000	\$27,162,000	\$0	\$0	\$0
Licenses & permits	341,384	316,400	314,500	0	58,000	0
Intergovernmental	4,869,615	4,037,800	4,027,800	31,399,317	34,257,853	34,268,849
Fines & forfeitures	726,217	764,000	788,000	158,020	210,000	40,000
Charges for services	2,914,552	2,668,200	2,701,500	3,403,331	3,591,475	3,617,274
Interest	19,972	3,000	3,000	28,186	10,700	7,700
Miscellaneous	587,507	88,614	13,200	909,086	874,654	447,389
<b>Subtotal:</b>	<b>\$35,896,024</b>	<b>\$35,040,014</b>	<b>\$35,010,000</b>	<b>\$35,897,940</b>	<b>\$39,002,682</b>	<b>\$38,381,212</b>
Other financial sources:						
Operating transfers in	1,653,179	1,755,000	1,755,000	\$7,291,994	\$7,413,166	\$7,308,800
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$37,549,203</b>	<b>\$36,795,014</b>	<b>\$36,765,000</b>	<b>\$43,189,934</b>	<b>\$46,415,848</b>	<b>\$45,690,012</b>
<b>Expenditures:</b>						
General government	\$2,311,165	\$2,370,600	\$2,259,000	\$0	\$0	\$0
Community development	689,779	636,992	560,000	262,514	424,500	636,300
Public safety	15,929,831	15,548,890	16,156,700	886,700	672,044	323,700
Public works	4,139,293	3,519,050	3,482,700	4,140,853	4,103,800	4,224,800
Health and welfare	493,166	521,795	538,700	0	0	0
Culture and recreation	1,906,884	2,547,137	2,486,400	1,145,999	1,801,900	1,279,000
Education	0	0	0	35,533,731	37,177,183	37,270,069
Appropriations	1,083,718	1,081,000	1,085,500	0	0	0
Capital outlay	0	0	0	853,531	1,214,776	924,600
Debt service principal	0	0	0	156,429	71,429	71,429
Debt service int. & other	0	0	0	1,912	0	0
<b>Subtotal:</b>	<b>\$26,553,836</b>	<b>\$26,225,464</b>	<b>\$26,569,000</b>	<b>\$42,981,669</b>	<b>\$45,465,632</b>	<b>\$44,729,898</b>
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	10,893,969	10,569,550	10,196,000	1,210,700	1,191,275	1,013,514
<b>Total Use of Resources:</b>	<b>\$37,447,805</b>	<b>\$36,795,014</b>	<b>\$36,765,000</b>	<b>\$44,192,369</b>	<b>\$46,656,907</b>	<b>\$45,743,412</b>
Net Increase(Decrease) in Fund Balance	101,398	0	0	(1,002,435)	(241,059)	(53,400)
Fund Balance - July 1	\$8,670,275	\$8,771,673	\$8,771,673	\$4,237,042	\$3,234,607	\$2,993,548
<b>Fund Balance - June 30</b>	<b>\$8,771,673</b>	<b>\$8,771,673</b>	<b>\$8,771,673</b>	<b>\$3,234,607</b>	<b>\$2,993,548</b>	<b>\$2,940,148</b>

City of Cleveland, Tennessee  
2009-2011 Summary of Financial Sources and Uses  
Governmental Funds

Debt Service Funds			Capital Project Funds			Total Governmental Funds		
2009	2010	2011	2009	2010	2011	2009	2010	2011
Actual	Budgeted	Proposed	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
\$0	\$0	\$0	\$725,448	\$2,350,000	\$2,350,000	\$27,162,225	\$29,512,000	\$29,512,000
0	0	0	0	0	0	341,384	374,400	314,500
47,379	146,600	146,600	1,506,547	2,151,059	250,000	37,822,858	40,593,312	38,693,249
0	0	0	0	0	0	884,237	974,000	828,000
0	0	0	0	0	0	6,317,883	6,259,675	6,318,774
17,280	6,000	3,000	9,876	5,600	0	75,314	25,300	13,700
81,654	93,000	81,300	1,556,403	63,610	0	3,134,650	1,119,878	541,889
<u>\$146,313</u>	<u>\$245,600</u>	<u>\$230,900</u>	<u>\$3,798,274</u>	<u>\$4,570,269</u>	<u>\$2,600,000</u>	<u>\$75,738,551</u>	<u>\$78,858,565</u>	<u>\$76,222,112</u>
4,839,400	4,369,700	3,699,300	178,542	452,319	331,700	13,963,115	13,990,185	13,094,800
25,544,831	0	0	3,761,400	9,715,900	0	29,306,231	9,715,900	0
<u>\$30,530,544</u>	<u>\$4,615,300</u>	<u>\$3,930,200</u>	<u>\$7,738,216</u>	<u>\$14,738,488</u>	<u>\$2,931,700</u>	<u>\$119,007,897</u>	<u>\$102,564,650</u>	<u>\$89,316,912</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$2,311,165	\$2,370,600	\$2,259,000
0	0	0	0	0	0	952,293	1,061,492	1,196,300
0	0	0	0	0	0	16,816,531	16,220,934	16,480,400
0	0	0	0	0	0	8,280,146	7,622,850	7,707,500
0	0	0	0	0	0	493,166	521,795	538,700
0	0	0	0	0	0	3,052,883	4,349,037	3,765,400
0	0	0	0	0	0	35,533,731	37,177,183	37,270,069
0	0	0	0	0	0	1,083,718	1,081,000	1,085,500
0	0	0	7,125,552	17,112,686	2,925,000	7,979,083	18,327,462	3,849,600
1,858,700	1,868,000	1,916,000	0	0	0	2,015,129	1,939,429	1,987,429
3,177,042	3,084,100	2,785,900	12,689	46,076	0	3,191,643	3,130,176	2,785,900
<u>\$5,035,742</u>	<u>\$4,952,100</u>	<u>\$4,701,900</u>	<u>\$7,138,241</u>	<u>\$17,158,762</u>	<u>\$2,925,000</u>	<u>\$81,709,488</u>	<u>\$93,801,958</u>	<u>\$78,925,798</u>
25,337,924	0	0	0	0	0	25,337,924	0	0
0	0	0	62,342	347,119	0	12,167,011	12,107,944	11,209,514
<u>\$30,373,666</u>	<u>\$4,952,100</u>	<u>\$4,701,900</u>	<u>\$7,200,583</u>	<u>\$17,505,881</u>	<u>\$2,925,000</u>	<u>\$119,214,423</u>	<u>\$105,909,902</u>	<u>\$90,135,312</u>
156,878	(336,800)	(771,700)	537,633	(2,767,393)	6,700	(206,526)	(3,345,252)	(818,400)
<u>\$2,692,706</u>	<u>\$2,849,584</u>	<u>\$2,512,784</u>	<u>\$2,674,295</u>	<u>\$3,211,928</u>	<u>\$444,535</u>	<u>\$18,274,318</u>	<u>\$18,067,792</u>	<u>\$14,722,540</u>
<u>\$2,849,584</u>	<u>\$2,512,784</u>	<u>\$1,741,084</u>	<u>\$3,211,928</u>	<u>\$444,535</u>	<u>\$451,235</u>	<u>\$18,067,792</u>	<u>\$14,722,540</u>	<u>\$13,904,140</u>

City of Cleveland, Tennessee  
2009-2011 Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	General Fund		
	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>			
Taxes	\$26,436,777	\$27,162,000	\$27,162,000
Licenses & permits	341,384	316,400	314,500
Intergovernmental	4,869,615	4,037,800	4,027,800
Fines & forfeitures	726,217	764,000	788,000
Charges for services	2,914,552	2,668,200	2,701,500
Interest	19,972	3,000	3,000
Miscellaneous	587,507	88,614	13,200
<b>Subtotal:</b>	<b>\$35,896,024</b>	<b>\$35,040,014</b>	<b>\$35,010,000</b>
Other financial sources:			
Operating transfers in	1,653,179	1,755,000	1,755,000
Proceeds from bonds	0	0	0
<b>Total Financial Sources</b>	<b>\$37,549,203</b>	<b>\$36,795,014</b>	<b>\$36,765,000</b>
<b>Expenditures:</b>			
General government	\$2,311,165	\$2,370,600	\$2,259,000
Community Development	689,779	636,992	560,000
Public safety	15,929,831	15,548,890	16,156,700
Public works	4,139,293	3,519,050	3,482,700
Health and welfare	493,166	521,795	538,700
Culture and recreation	1,906,884	2,547,137	2,486,400
Education	0	0	0
Appropriations	1,083,718	1,081,000	1,085,500
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
<b>Subtotal:</b>	<b>\$26,553,836</b>	<b>\$26,225,464</b>	<b>\$26,569,000</b>
Other financing uses:			
Operating transfers out	10,893,969	10,569,550	10,196,000
<b>Total Use of Resources:</b>	<b>\$37,447,805</b>	<b>\$36,795,014</b>	<b>\$36,765,000</b>
Net Increase(Decrease) in Fund Balance	101,398	0	0
Fund Balance - July 1	8,670,275	8,771,673	8,771,673
<b>Fund Balance - June 30</b>	<b>\$8,771,673</b>	<b>\$8,771,673</b>	<b>\$8,771,673</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	986,512	1,000,000	1,000,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	2,214,305	2,247,000	2,276,000
Interest	220	500	0	2,654	1,000	500
Miscellaneous	0	0	0	3,533	0	0
<b>Subtotal:</b>	<b>\$986,732</b>	<b>\$1,000,500</b>	<b>\$1,000,000</b>	<b>\$2,220,492</b>	<b>\$2,248,000</b>	<b>\$2,276,500</b>
Other financial sources:						
Operating transfers in	\$0	\$103,700	\$0	\$1,211,000	\$1,061,300	\$1,226,800
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$986,732</b>	<b>\$1,104,200</b>	<b>\$1,000,000</b>	<b>\$3,431,492</b>	<b>\$3,309,300</b>	<b>\$3,503,300</b>
<b>Expenditures:</b>						
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	599,799	596,700	611,800	3,368,437	3,330,100	3,364,200
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$599,799	\$596,700	\$611,800	\$3,368,437	\$3,330,100	\$3,364,200
Other financing uses:						
Operating transfers out	488,000	494,100	405,000	0	0	0
<b>Total Use of Resources:</b>	<b>\$1,087,799</b>	<b>\$1,090,800</b>	<b>\$1,016,800</b>	<b>\$3,368,437</b>	<b>\$3,330,100</b>	<b>\$3,364,200</b>
Net Increase(Decrease) in Fund Balance	(101,067)	13,400	(16,800)	63,055	(20,800)	139,100
Fund Balance - July 1	\$190,254	\$89,187	\$102,587	\$323,502	\$386,557	\$365,757
<b>Fund Balance - June 30</b>	<b>\$89,187</b>	<b>\$102,587</b>	<b>\$85,787</b>	<b>\$386,557</b>	<b>\$365,757</b>	<b>\$504,857</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Drug Enforcement Trust Fund			Fletcher Park Trust Fund		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	40,000	0
Fines & forfeitures	46,224	40,000	40,000	0	0	0
Charges for services	0	0	0	0	0	0
Interest	6,310	1,000	1,000	224	0	0
Miscellaneous	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$52,534</b>	<b>\$41,000</b>	<b>\$41,000</b>	<b>\$224</b>	<b>\$40,000</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$15,000	\$0	\$0
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$52,534</b>	<b>\$41,000</b>	<b>\$41,000</b>	<b>\$15,224</b>	<b>\$40,000</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	617,117	159,600	106,700	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	0	50,000	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$617,117</b>	<b>\$159,600</b>	<b>\$106,700</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$617,117</b>	<b>\$159,600</b>	<b>\$106,700</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	(564,583)	(118,600)	(65,700)	15,224	(10,000)	0
Fund Balance - July 1	\$928,845	\$364,262	\$245,662	\$631	\$15,855	\$5,855
<b>Fund Balance - June 30</b>	<b>\$364,262</b>	<b>\$245,662</b>	<b>\$179,962</b>	<b>\$15,855</b>	<b>\$5,855</b>	<b>\$5,855</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Dept. Of Justice Asset Forfeiture Fund			2009 Byrne Mem. Justice Asst. Grant		
	2009	2010	2011	2009	2010	2011
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	15,497	0	0	40,575	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
<b>Subtotal:</b>	\$0	\$15,497	\$0	\$0	\$40,575	\$0
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$0</b>	<b>\$15,497</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,575</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	136,849	19,019	0	0	40,575	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$136,849	\$19,019	\$0	\$0	\$40,575	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$136,849</b>	<b>\$19,019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,575</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	(136,849)	(3,522)	0	0	0	0
Fund Balance - July 1	\$140,371	\$3,522	\$0	\$0	\$0	\$0
<b>Fund Balance - June 30</b>	<b>\$3,522</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Red Light Camera Safety Fund			School Fund		
	2009	2010	2011	2009	2010	2011
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	27,906,401	29,377,842	29,644,249
Fines & forfeitures	111,796	170,000	0	0	0	0
Charges for services	0	0	0	286,730	395,775	382,274
Interest	0	0	0	9,673	2,000	2,000
Miscellaneous	0	0	0	607,009	475,054	376,389
<b>Subtotal:</b>	<b>\$111,796</b>	<b>\$170,000</b>	<b>\$0</b>	<b>\$28,809,813</b>	<b>\$30,250,671</b>	<b>\$30,404,912</b>
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$5,280,825	\$5,310,716	\$5,134,200
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$111,796</b>	<b>\$170,000</b>	<b>\$0</b>	<b>\$34,090,638</b>	<b>\$35,561,387</b>	<b>\$35,539,112</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	132,734	149,062	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	33,442,143	34,810,183	34,878,069
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
Debt service principal	0	0	0	156,429	71,429	71,429
Debt service int. & other	0	0	0	1,912	0	0
<b>Subtotal:</b>	<b>\$132,734</b>	<b>\$149,062</b>	<b>\$0</b>	<b>\$33,600,484</b>	<b>\$34,881,612</b>	<b>\$34,949,498</b>
Other financing uses:						
Operating transfers out	0	0	0	704,800	679,775	589,614
<b>Total Use of Resources:</b>	<b>\$132,734</b>	<b>\$149,062</b>	<b>\$0</b>	<b>\$34,305,284</b>	<b>\$35,561,387</b>	<b>\$35,539,112</b>
Net Increase(Decrease) in Fund Balance	(20,938)	20,938	0	(214,646)	0	0
Fund Balance - July 1	\$0	(\$20,938)	\$0	\$1,884,614	\$1,669,968	\$1,669,968
<b>Fund Balance - June 30</b>	<b>(\$20,938)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,669,968</b>	<b>\$1,669,968</b>	<b>\$1,669,968</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	School Food Services Fund			Greenway Fund		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,389,735	1,500,000	1,508,000	79,544	712,909	569,000
Fines & forfeitures	0	0	0	0	0	0
Charges for services	828,918	865,000	882,000	0	6,700	0
Interest	288	2,000	2,000	505	0	0
Miscellaneous	0	0	0	100	1,000	0
<b>Subtotal:</b>	<b>\$2,218,941</b>	<b>\$2,367,000</b>	<b>\$2,392,000</b>	<b>\$80,149</b>	<b>\$720,609</b>	<b>\$569,000</b>
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$12,000	\$142,000	\$142,000
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$2,218,941</b>	<b>\$2,367,000</b>	<b>\$2,392,000</b>	<b>\$92,149</b>	<b>\$862,609</b>	<b>\$711,000</b>
<b>Expenditures:</b>						
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	2,091,588	2,367,000	2,392,000	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	196,765	864,809	711,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$2,091,588</b>	<b>\$2,367,000</b>	<b>\$2,392,000</b>	<b>\$196,765</b>	<b>\$864,809</b>	<b>\$711,000</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$2,091,588</b>	<b>\$2,367,000</b>	<b>\$2,392,000</b>	<b>\$196,765</b>	<b>\$864,809</b>	<b>\$711,000</b>
Net Increase(Decrease) in Fund Balance	127,353	0	0	(104,616)	(2,200)	0
Fund Balance - July 1	\$18,806	\$146,159	\$146,159	\$106,919	\$2,303	\$103
<b>Fund Balance - June 30</b>	<b>\$146,159</b>	<b>\$146,159</b>	<b>\$146,159</b>	<b>\$2,303</b>	<b>\$103</b>	<b>\$103</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Library Fund			Storm Water Mgmt. Fund		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	58,000	0
Intergovernmental	663,189	567,750	564,500	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	73,378	77,000	77,000	0	0	0
Interest	7,780	4,000	2,000	532	200	200
Miscellaneous	298,378	398,600	71,000	66	0	0
<b>Subtotal:</b>	<b>\$1,042,725</b>	<b>\$1,047,350</b>	<b>\$714,500</b>	<b>\$598</b>	<b>\$58,200</b>	<b>\$200</b>
Other financial sources:						
Operating transfers in	\$539,769	\$558,650	\$564,500	\$194,500	\$194,500	\$199,000
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$1,582,494</b>	<b>\$1,606,000</b>	<b>\$1,279,000</b>	<b>\$195,098</b>	<b>\$252,700</b>	<b>\$199,200</b>
<b>Expenditures:</b>						
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	172,617	177,000	248,800
Health and welfare	0	0	0	0	0	0
Culture and recreation	1,145,999	1,801,900	1,279,000	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	530,213	0	0	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$1,676,212</b>	<b>\$1,801,900</b>	<b>\$1,279,000</b>	<b>\$172,617</b>	<b>\$177,000</b>	<b>\$248,800</b>
Other financing uses:						
Operating transfers out	0	0	0	17,900	17,400	18,900
<b>Total Use of Resources:</b>	<b>\$1,676,212</b>	<b>\$1,801,900</b>	<b>\$1,279,000</b>	<b>\$190,517</b>	<b>\$194,400</b>	<b>\$267,700</b>
Net Increase(Decrease) in Fund Balance	(93,718)	(195,900)	0	4,581	58,300	(68,500)
Fund Balance - July 1	\$559,681	\$465,963	\$270,063	\$51,116	\$55,697	\$113,997
<b>Fund Balance - June 30</b>	<b>\$465,963</b>	<b>\$270,063</b>	<b>\$270,063</b>	<b>\$55,697</b>	<b>\$113,997</b>	<b>\$45,497</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Community Development Block Grant			Metropolitan Planning Organization		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	313,473	570,392	471,000	60,463	129,100	295,100
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$313,473</b>	<b>\$570,392</b>	<b>\$471,000</b>	<b>\$60,463</b>	<b>\$129,100</b>	<b>\$295,100</b>
Other financial sources:						
Operating transfers in	\$6,600	\$10,000	\$10,000	\$32,300	\$32,300	\$32,300
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$320,073</b>	<b>\$580,392</b>	<b>\$481,000</b>	<b>\$92,763</b>	<b>\$161,400</b>	<b>\$327,400</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	186,855	263,100	267,400	75,659	161,400	368,900
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	126,553	299,967	213,600	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$313,408</b>	<b>\$563,067</b>	<b>\$481,000</b>	<b>\$75,659</b>	<b>\$161,400</b>	<b>\$368,900</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$313,408</b>	<b>\$563,067</b>	<b>\$481,000</b>	<b>\$75,659</b>	<b>\$161,400</b>	<b>\$368,900</b>
Net Increase(Decrease) in Fund Balance	6,665	17,325	0	17,104	0	(41,500)
Fund Balance - July 1	\$0	\$6,665	\$23,990	\$32,303	\$49,407	\$49,407
<b>Fund Balance - June 30</b>	<b>\$6,665</b>	<b>\$23,990</b>	<b>\$23,990</b>	<b>\$49,407</b>	<b>\$49,407</b>	<b>\$7,907</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	2009 COPS Hiring Recovery Grant			2009 Justice Assistance Grant-ARRA		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	137,000	217,000	0	166,788	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
<b>Subtotal:</b>	\$0	\$137,000	\$217,000	\$0	\$166,788	\$0
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Proceeds from bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$0</b>	<b>\$137,000</b>	<b>\$217,000</b>	<b>\$0</b>	<b>\$166,788</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	137,000	217,000	0	166,788	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	\$0	\$137,000	\$217,000	\$0	\$166,788	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$0</b>	<b>\$137,000</b>	<b>\$217,000</b>	<b>\$0</b>	<b>\$166,788</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	0	0	0	0	0	0
Fund Balance - July 1	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Special Revenue Funds, Continued		
	Total Special Revenue Funds		
	2009	2010	2011
	Actual	Budgeted	Proposed
<b>Financial Sources:</b>			
Taxes	\$0	\$0	\$0
Licenses & permits	0	58,000	0
Intergovernmental	31,399,317	34,257,853	34,268,849
Fines & forfeitures	158,020	210,000	40,000
Charges for services	3,403,331	3,591,475	3,617,274
Interest	28,186	10,700	7,700
Miscellaneous	909,086	874,654	447,389
<b>Subtotal:</b>	<b>\$35,897,940</b>	<b>\$39,002,682</b>	<b>\$38,381,212</b>
Other financial sources:			
Operating transfers in	\$7,291,994	\$7,413,166	\$7,308,800
Proceeds from bonds	0	0	0
<b>Total Financial Sources</b>	<b>\$43,189,934</b>	<b>\$46,415,848</b>	<b>\$45,690,012</b>
<b>Expenditures:</b>			
General government	\$0	\$0	\$0
Community development	262,514	424,500	636,300
Public safety	886,700	672,044	323,700
Public works	4,140,853	4,103,800	4,224,800
Health and welfare	0	0	0
Culture and recreation	1,145,999	1,801,900	1,279,000
Education	35,533,731	37,177,183	37,270,069
Appropriations	0	0	0
Capital outlay	853,531	1,214,776	924,600
Debt service principal	156,429	71,429	71,429
Debt service int. & other	1,912	0	0
<b>Subtotal:</b>	<b>\$42,981,669</b>	<b>\$45,465,632</b>	<b>\$44,729,898</b>
Other financing uses:			
Operating transfers out	1,210,700	1,191,275	1,013,514
<b>Total Use of Resources:</b>	<b>\$44,192,369</b>	<b>\$46,656,907</b>	<b>\$45,743,412</b>
Net Increase(Decrease) in Fund Balance	(1,002,435)	(241,059)	(53,400)
Fund Balance - July 1	\$4,237,042	\$3,234,607	\$2,993,548
<b>Fund Balance - June 30</b>	<b>\$3,234,607</b>	<b>\$2,993,548</b>	<b>\$2,940,148</b>

City of Cleveland, Tennessee  
2009-2011 Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Debt Service Fund		
	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	47,379	146,600	146,600
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	17,280	6,000	3,000
Miscellaneous	81,654	93,000	81,300
<b>Subtotal:</b>	<b>\$146,313</b>	<b>\$245,600</b>	<b>\$230,900</b>
Other financial sources:			
Operating transfers in	4,839,400	4,369,700	3,699,300
Proceeds from bonds	25,544,831	0	0
<b>Total Financial Sources</b>	<b>\$30,530,544</b>	<b>\$4,615,300</b>	<b>\$3,930,200</b>
<b>Expenditures:</b>			
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	1,858,700	1,868,000	1,916,000
Debt service int. & other	3,177,042	3,084,100	2,785,900
Subtotal:	\$5,035,742	\$4,952,100	\$4,701,900
Other financing uses:			
Pynt to ref. bond escrow	25,337,924	0	0
Operating transfers out	0	0	0
<b>Total Use of Resources:</b>	<b>\$30,373,666</b>	<b>\$4,952,100</b>	<b>\$4,701,900</b>
Net Increase(Decrease) in Fund Balance	\$156,878	(\$336,800)	(\$771,700)
Fund Balance - July 1	2,692,706	2,849,584	2,512,784
<b>Fund Balance - June 30</b>	<b>\$2,849,584</b>	<b>\$2,512,784</b>	<b>\$1,741,084</b>

City of Cleveland, Tennessee  
2009-2011 Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Capital Project Funds					
	2009 Bradley Build America Bonds			2009 QSCB Fund		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	100	0	0	5,000	0
Miscellaneous	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	5,555,900	0	0	4,160,000	0
<b>Total Financial Sources</b>	<b>\$0</b>	<b>\$5,556,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,165,000</b>	<b>\$0</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	5,556,000	0	0	4,118,924	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	46,076	0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$5,556,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,165,000</b>	<b>\$0</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$0</b>	<b>\$5,556,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,165,000</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance - July 1	\$0	\$0	\$0	\$0	\$0	\$0
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

City of Cleveland, Tennessee  
2009-2011 Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	THDA Home Grants			Capital Improvement Program		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	250,000	1,506,547	621,607	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	1,349	0	0
Miscellaneous	0	0	0	1,556,403	63,610	0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$3,064,299</b>	<b>\$685,217</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	0	0	0	178,542	452,319	331,700
Proceeds notes/bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$3,242,841</b>	<b>\$1,137,536</b>	<b>\$331,700</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	250,000	2,527,139	3,045,116	325,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$2,527,139</b>	<b>\$3,045,116</b>	<b>\$325,000</b>
Other financing uses:						
Operating transfers out	0	0	0	12,000	245,700	0
<b>Total Use of Resources:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$2,539,139</b>	<b>\$3,290,816</b>	<b>\$325,000</b>
Net Increase(Decrease) in Fund Balance	\$0	\$0	\$0	\$703,702	(\$2,153,280)	\$6,700
Fund Balance - July 1	\$0	\$0	\$0	\$1,607,170	\$2,310,872	\$157,592
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,310,872</b>	<b>\$157,592</b>	<b>\$164,292</b>

City of Cleveland, Tennessee  
2009-2011 Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	2008 TMBF Note			2008 TMBF Note(County Portion)		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	4,580	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$4,580</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	1,948,700	0	0	1,812,700	0	0
<b>Total Financial Sources</b>	<b>\$1,953,280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,812,700</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures:</b>						
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	2,346,889	54,639	0	1,800,011	0	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	12,689	0	0
Subtotal:	\$2,346,889	\$54,639	\$0	\$1,812,700	\$0	\$0
Other financing uses:						
Operating transfers out	9,262	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$2,356,151</b>	<b>\$54,639</b>	<b>\$0</b>	<b>\$1,812,700</b>	<b>\$0</b>	<b>\$0</b>
Net Increase(Decrease) in Fund Balance	(\$402,871)	(\$54,639)	\$0	\$0	\$0	\$0
Fund Balance - July 1	\$457,510	\$54,639	\$0	\$0	\$0	\$0
<b>Fund Balance - June 30</b>	<b>\$54,639</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

City of Cleveland, Tennessee  
 2009-2011 Summary of Financial Sources and Uses  
 Governmental Funds by Fund Type

Capital Project Funds, Continued

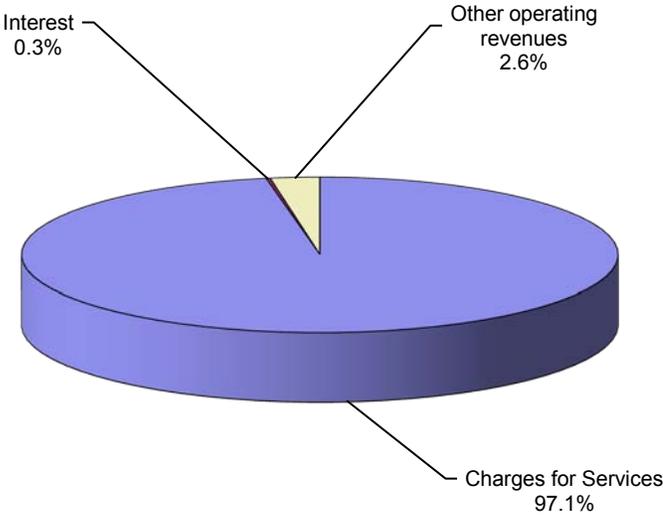
	ARRA Grant Projects Fund			Sales Tax Capital Projects Fund		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$725,448	\$2,350,000	\$2,350,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	1,529,452	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	500	0
Miscellaneous	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$1,529,452</b>	<b>\$0</b>	<b>\$725,448</b>	<b>\$2,350,500</b>	<b>\$2,350,000</b>
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
<b>Total Financial Sources</b>	<b>\$0</b>	<b>\$1,529,452</b>	<b>\$0</b>	<b>\$725,448</b>	<b>\$2,350,500</b>	<b>\$2,350,000</b>
<b>Expenditures:</b>						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	1,529,452	0	58,805	2,730,200	2,350,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$1,529,452</b>	<b>\$0</b>	<b>\$58,805</b>	<b>\$2,730,200</b>	<b>\$2,350,000</b>
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
<b>Total Use of Resources:</b>	<b>\$0</b>	<b>\$1,529,452</b>	<b>\$0</b>	<b>\$58,805</b>	<b>\$2,730,200</b>	<b>\$2,350,000</b>
Net Increase(Decrease) in Fund Balance	\$0	\$0	\$0	\$666,643	(\$379,700)	\$0
Fund Balance - July 1	\$0	\$0	\$0	\$0	\$666,643	\$286,943
<b>Fund Balance - June 30</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$666,643</b>	<b>\$286,943</b>	<b>\$286,943</b>

City of Cleveland, Tennessee  
2009-2011 Summary of Financial Sources and Uses  
Governmental Funds by Fund Type

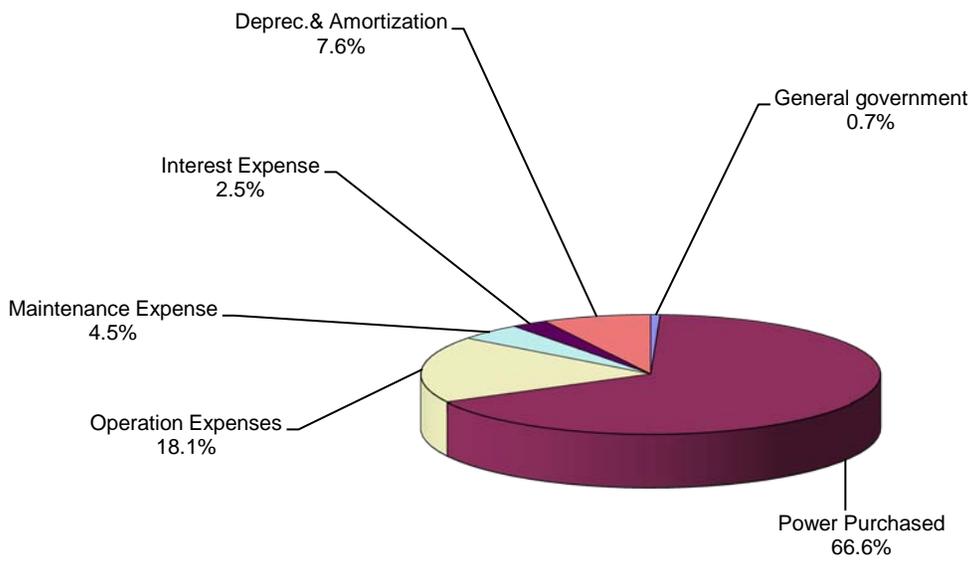
Capital Project Funds, Continued

	2005 D-4-A Gen. Improv. Bond Fund			Total Capital Project Funds		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Financial Sources:</b>						
Taxes	\$0	\$0	\$0	\$725,448	\$2,350,000	\$2,350,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	1,506,547	2,151,059	250,000
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	3,947	0	0	9,876	5,600	0
Miscellaneous	0	0	0	1,556,403	63,610	0
<b>Subtotal:</b>	<b>\$3,947</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,798,274</b>	<b>\$4,570,269</b>	<b>\$2,600,000</b>
Other financial sources:						
Operating transfers in	0	0	0	\$178,542	\$452,319	\$331,700
Proceeds notes/bonds	0	0	0	3,761,400	9,715,900	0
<b>Total Financial Sources</b>	<b>\$3,947</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,738,216</b>	<b>\$14,738,488</b>	<b>\$2,931,700</b>
<b>Expenditures:</b>						
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	392,708	78,355	0	7,125,552	17,112,686	2,925,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	12,689	46,076	0
Subtotal:	\$392,708	\$78,355	\$0	\$7,138,241	\$17,158,762	\$2,925,000
Other financing uses:						
Operating transfers out	41,080	101,419	0	62,342	347,119	0
<b>Total Use of Resources:</b>	<b>\$433,788</b>	<b>\$179,774</b>	<b>\$0</b>	<b>\$7,200,583</b>	<b>\$17,505,881</b>	<b>\$2,925,000</b>
Net Increase(Decrease) in Fund Balance	(\$429,841)	(\$179,774)	\$0	\$537,633	(\$2,767,393)	\$6,700
Fund Balance - July 1	\$609,615	\$179,774	\$0	\$2,674,295	\$3,211,928	\$444,535
<b>Fund Balance - June 30</b>	<b>\$179,774</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,211,928</b>	<b>\$444,535</b>	<b>\$451,235</b>

# City of Cleveland Summary of Proprietary Funds Revenues By Use - FY2011



# City of Cleveland Summary of Proprietary Funds Expenses By Use - FY2011



City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Operating Revenues:</b>						
Charges for services	\$112,322,519	\$113,883,624	\$106,167,811	\$675,235	\$737,700	\$701,800
Other operating revenues	3,270,895	2,881,084	2,933,880	0	0	0
<b>Total Operating Revenues</b>	<b>\$115,593,414</b>	<b>\$116,764,708</b>	<b>\$109,101,691</b>	<b>\$675,235</b>	<b>\$737,700</b>	<b>\$701,800</b>
<b>Operating Expenses:</b>						
General government	\$0	\$0	\$0	\$679,880	\$724,500	\$718,000
Public works	\$0	\$0	\$0	0	0	0
Recreation	\$0	\$0	\$0	0	0	0
Power purchased	\$78,967,624	\$79,753,395	\$72,247,476	0	0	0
Operation expenses	\$19,393,236	\$19,556,629	\$19,559,188	0	0	0
Maintenance expense	\$4,680,059	\$4,745,356	\$4,932,887	0	0	0
Depreciation and amortization	7,802,180	8,044,209	8,226,622	39,700	47,500	40,800
<b>Total Operating Expenses:</b>	<b>\$110,843,099</b>	<b>\$112,099,589</b>	<b>\$104,966,173</b>	<b>\$719,580</b>	<b>\$772,000</b>	<b>\$758,800</b>
<b>Operating Income (Loss)</b>	<b>\$4,750,315</b>	<b>\$4,665,119</b>	<b>\$4,135,518</b>	<b>(\$44,345)</b>	<b>(\$34,300)</b>	<b>(\$57,000)</b>
<b>Nonoperating Revenues (Expenses):</b>						
Interest income	409,724	311,282	240,063	1,828	5,000	500
Interest expense	(2,298,466)	(1,973,407)	(2,739,410)	0	0	0
Other income	0	0	0	0	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>(1,888,742)</b>	<b>(1,662,125)</b>	<b>(2,499,347)</b>	<b>1,828</b>	<b>5,000</b>	<b>500</b>
<b>Change In Net Assets Before Operating Transfers:</b>	<b>\$2,861,573</b>	<b>\$3,002,994</b>	<b>\$1,636,171</b>	<b>(\$42,517)</b>	<b>(\$29,300)</b>	<b>(\$56,500)</b>
Capital contributions	10,160,571	21,900	23,000	0	0	0
Operating transfers in	34,000	34,000	34,000	0	0	0
Operating transfers out	(1,653,179)	(1,755,000)	(1,783,494)	0	0	0
<b>Change In Net Assets</b>	<b>\$11,402,965</b>	<b>\$1,303,894</b>	<b>(\$90,323)</b>	<b>(\$42,517)</b>	<b>(\$29,300)</b>	<b>(\$56,500)</b>
<b>Est. Net Assets - July 1</b>	<b>114,827,141</b>	<b>126,230,106</b>	<b>127,534,000</b>	<b>1,592,370</b>	<b>1,549,853</b>	<b>1,520,553</b>
<b>Est. Net Assets - June 30</b>	<b>\$126,230,106</b>	<b>\$127,534,000</b>	<b>\$127,443,677</b>	<b>\$1,549,853</b>	<b>\$1,520,553</b>	<b>\$1,464,053</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Financial Sources and Uses  
Proprietary Funds

	Total Proprietary Funds		
	2009 Actual	2010 Budgeted	2011 Proposed
<b>Operating Revenues:</b>			
Charges for services	\$112,997,754	\$114,621,324	\$106,869,611
Other operating revenues	\$3,270,895	\$2,881,084	\$2,933,880
<b>Total Operating Revenues</b>	<b>\$116,268,649</b>	<b>\$117,502,408</b>	<b>\$109,803,491</b>
<b>Operating Expenses:</b>			
General government	\$679,880	\$724,500	\$718,000
Public works	0	0	0
Recreation	0	0	0
Power purchased	78,967,624	79,753,395	72,247,476
Operation expenses	19,393,236	19,556,629	19,559,188
Maintenance expense	4,680,059	4,745,356	4,932,887
Depreciation and amortization	7,841,880	8,091,709	8,267,422
<b>Total Operating Expenses:</b>	<b>\$111,562,679</b>	<b>\$112,871,589</b>	<b>\$105,724,973</b>
<b>Operating Income (Loss)</b>	<b>\$4,705,970</b>	<b>\$4,630,819</b>	<b>\$4,078,518</b>
<b>Nonoperating Revenues (Expenses):</b>			
Interest income	411,552	316,282	240,563
Interest expense	(2,298,466)	(1,973,407)	(2,739,410)
Other income	0	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>(1,886,914)</b>	<b>(1,657,125)</b>	<b>(2,498,847)</b>
<b>Change In Net Assets Before Operating Transfers:</b>	<b>\$2,819,056</b>	<b>\$2,973,694</b>	<b>\$1,579,671</b>
Capital contributions	10,160,571	21,900	23,000
Operating transfers in	34,000	34,000	34,000
Operating transfers out	(1,653,179)	(1,755,000)	(1,783,494)
<b>Change In Net Assets</b>	<b>\$11,360,448</b>	<b>\$1,274,594</b>	<b>(\$146,823)</b>
<b>Est. Net Assets - July 1</b>	<b>116,419,511</b>	<b>127,779,959</b>	<b>129,054,553</b>
<b>Est. Net Assets - June 30</b>	<b>\$127,779,959</b>	<b>\$129,054,553</b>	<b>\$128,907,730</b>

City of Cleveland, Tennessee  
2009-2011 Summary of Estimated Revenues, Expenses and Changes in Net Assets  
Proprietary Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Operating Revenues:</b>						
Charges for services	\$93,163,232	\$94,036,063	\$86,368,468	\$19,148,932	\$19,836,761	\$19,788,543
Other operating revenues	1,396,716	1,354,584	1,441,458	1,874,179	1,526,500	1,492,422
<b>Total Operating Revenues</b>	<b>\$94,559,948</b>	<b>\$95,390,647</b>	<b>\$87,809,926</b>	<b>\$21,023,111</b>	<b>\$21,363,261</b>	<b>\$21,280,965</b>
<b>Operating Expenses:</b>						
General and administrative	\$0	\$0	\$0	\$0	\$0	\$0
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	78,967,624	79,753,395	72,247,476	0	0	0
Operation expenses	7,270,729	7,292,644	7,333,541	11,938,593	12,197,085	12,180,647
Maintenance expense	2,310,759	2,457,713	2,532,121	2,369,300	2,287,643	2,400,766
Depreciation and amortization	3,096,513	3,231,044	3,320,847	4,683,570	4,790,165	4,882,775
<b>Total Operating Expenses:</b>	<b>\$91,645,625</b>	<b>\$92,734,796</b>	<b>\$85,433,985</b>	<b>\$18,991,463</b>	<b>\$19,274,893</b>	<b>\$19,464,188</b>
<b>Operating Income (Loss)</b>	<b>\$2,914,323</b>	<b>\$2,655,851</b>	<b>\$2,375,941</b>	<b>\$2,031,648</b>	<b>\$2,088,368</b>	<b>\$1,816,777</b>
<b>Nonoperating Revenues (Expenses):</b>						
Interest income	228,217	172,078	146,942	180,921	139,004	92,921
Interest expense	(405,032)	(320,245)	(696,261)	(1,893,434)	(1,653,162)	(2,043,149)
Other income	0	0	0	0	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>(176,815)</b>	<b>(148,167)</b>	<b>(549,319)</b>	<b>(1,712,513)</b>	<b>(1,514,158)</b>	<b>(1,950,228)</b>
<b>Change in Net Assets Before Operating Transfers:</b>	<b>\$2,737,508</b>	<b>\$2,507,684</b>	<b>\$1,826,622</b>	<b>\$319,135</b>	<b>\$574,210</b>	<b>(\$133,451)</b>
Capital contributions	0	0	0	2,138,596	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(1,453,709)	(1,556,000)	(1,584,494)	(199,470)	(199,000)	(199,000)
<b>Change in Net Assets</b>	<b>\$1,283,799</b>	<b>\$951,684</b>	<b>\$242,128</b>	<b>\$2,258,261</b>	<b>\$375,210</b>	<b>(\$332,451)</b>
<b>Est. Net Assets, July 1</b>	<b>54,316,860</b>	<b>55,600,659</b>	<b>56,552,343</b>	<b>59,946,899</b>	<b>62,205,160</b>	<b>62,580,370</b>
<b>Est. Net Assets, June 30</b>	<b>\$55,600,659</b>	<b>\$56,552,343</b>	<b>\$56,794,471</b>	<b>\$62,205,160</b>	<b>\$62,580,370</b>	<b>\$62,247,919</b>

City of Cleveland, Tennessee  
2009-2011 Summary of Estimated Revenues, Expenses and Changes in Net Assets  
Proprietary Funds

Enterprise Funds, Continued

	Cleveland Municipal Airport Authority			Total Enterprise Funds		
	2009	2010	2011	2009	2010	2011
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
<b>Operating Revenues:</b>						
Charges for services	\$10,355	\$10,800	\$10,800	\$112,322,519	\$113,883,624	\$106,167,811
Other operating revenues	0			3,270,895	2,881,084	2,933,880
<b>Total Operating Revenues</b>	<b>\$10,355</b>	<b>\$10,800</b>	<b>\$10,800</b>	<b>\$115,593,414</b>	<b>\$116,764,708</b>	<b>\$109,101,691</b>
<b>Operating Expenses:</b>						
General and administrative	\$0	\$0	\$0	\$0	\$0	\$0
Public works	0	0	0	\$0	\$0	\$0
Recreation	0	0	0	\$0	\$0	\$0
Power purchased	0	0	0	\$78,967,624	\$79,753,395	\$72,247,476
Operation expenses	183,914	66,900	45,000	\$19,393,236	\$19,556,629	\$19,559,188
Maintenance expense	0	0	0	\$4,680,059	\$4,745,356	\$4,932,887
Depreciation and amortization	22,097	23,000	23,000	7,802,180	8,044,209	8,226,622
<b>Total Operating Expenses:</b>	<b>\$206,011</b>	<b>\$89,900</b>	<b>\$68,000</b>	<b>\$110,843,099</b>	<b>\$112,099,589</b>	<b>\$104,966,173</b>
<b>Operating Income (Loss)</b>	<b>(\$195,656)</b>	<b>(\$79,100)</b>	<b>(\$57,200)</b>	<b>\$4,750,315</b>	<b>\$4,665,119</b>	<b>\$4,135,518</b>
<b>Nonoperating Revenues (Expenses):</b>						
Interest income	586	200	200	409,724	311,282	240,063
Interest expense	0	0	0	(2,298,466)	(1,973,407)	(2,739,410)
Other income	0	0	0	0	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>586</b>	<b>200</b>	<b>200</b>	<b>(1,888,742)</b>	<b>(1,662,125)</b>	<b>(2,499,347)</b>
<b>Change in Net Assets Before Operating Transfers:</b>	<b>(\$195,070)</b>	<b>(\$78,900)</b>	<b>(\$57,000)</b>	<b>\$2,861,573</b>	<b>\$3,002,994</b>	<b>\$1,636,171</b>
Capital contributions	8,021,975	21,900	23,000	10,160,571	21,900	23,000
Operating transfers in	34,000	34,000	34,000	34,000	34,000	34,000
Operating transfers out	0	0	0	(1,653,179)	(1,755,000)	(1,783,494)
<b>Change in Net Assets</b>	<b>\$7,860,905</b>	<b>(\$23,000)</b>	<b>\$0</b>	<b>\$11,402,965</b>	<b>\$1,303,894</b>	<b>(\$90,323)</b>
<b>Est. Net Assets, July 1</b>	<b>563,382</b>	<b>8,424,287</b>	<b>8,401,287</b>	<b>114,827,141</b>	<b>126,230,106</b>	<b>127,534,000</b>
<b>Est. Net Assets, June 30</b>	<b>\$8,424,287</b>	<b>\$8,401,287</b>	<b>\$8,401,287</b>	<b>\$126,230,106</b>	<b>\$127,534,000</b>	<b>\$127,443,677</b>

City of Cleveland, Tennessee  
2009-2011  
Summary of Estimated Revenues, Expenses and Changes in Net Assets  
Proprietary Funds

	Internal Service Funds					
	Fleet Management			Total Internal Service Funds		
	2009 Actual	2010 Budgeted	2011 Proposed	2009 Actual	2010 Budgeted	2011 Proposed
<b>Operating Revenues:</b>						
Charges for services	\$675,235	\$737,700	\$701,800	\$675,235	\$737,700	\$701,800
Other operating revenues	0	0	0	0	0	0
<b>Total Operating Revenues</b>	<b>\$675,235</b>	<b>\$737,700</b>	<b>\$701,800</b>	<b>\$675,235</b>	<b>\$737,700</b>	<b>\$701,800</b>
<b>Operating Expenses:</b>						
General and administrative	\$679,880	\$724,500	\$718,000	\$679,880	\$724,500	\$718,000
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	39,700	47,500	40,800	39,700	47,500	40,800
<b>Total Operating Expenses:</b>	<b>\$719,580</b>	<b>\$772,000</b>	<b>\$758,800</b>	<b>\$719,580</b>	<b>\$772,000</b>	<b>\$758,800</b>
<b>Operating Income (Loss)</b>	<b>(\$44,345)</b>	<b>(\$34,300)</b>	<b>(\$57,000)</b>	<b>(\$44,345)</b>	<b>(\$34,300)</b>	<b>(\$57,000)</b>
<b>Nonoperating Revenues (Expenses):</b>						
Interest income	1,828	5,000	500	1,828	5,000	500
Interest expense	0	0	0	0	0	0
Other income	0	0	0	0	0	0
<b>Total Nonoperating Revenues (Expenses):</b>	<b>1,828</b>	<b>5,000</b>	<b>500</b>	<b>1,828</b>	<b>5,000</b>	<b>500</b>
<b>Change in Net Assets Before Operating Transfers:</b>	<b>(\$42,517)</b>	<b>(\$29,300)</b>	<b>(\$56,500)</b>	<b>(\$42,517)</b>	<b>(\$29,300)</b>	<b>(\$56,500)</b>
Capital contribution	0	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0
<b>Change in Net Assets</b>	<b>(\$42,517)</b>	<b>(\$29,300)</b>	<b>(\$56,500)</b>	<b>(\$42,517)</b>	<b>(\$29,300)</b>	<b>(\$56,500)</b>
<b>Est. Net Assets, July 1</b>	<b>1,592,370</b>	<b>1,549,853</b>	<b>1,520,553</b>	<b>1,592,370</b>	<b>1,549,853</b>	<b>1,520,553</b>
<b>Est. Net Assets, June 30</b>	<b>\$1,549,853</b>	<b>\$1,520,553</b>	<b>\$1,464,053</b>	<b>\$1,549,853</b>	<b>\$1,520,553</b>	<b>\$1,464,053</b>

City of Cleveland, Tennessee  
 2009-2011 Summary of Financial Sources and Uses  
 Fiduciary Funds by Fund Type

	Meiler Estate Animal Shelter Nonexpendable Trust Fund		
	2009	2010	2011
	Actual	Budgeted	Proposed
<b>Financial Sources:</b>			
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	3,826	1,000	6,000
Miscellaneous	0	0	0
<b>Subtotal:</b>	<b>\$3,826</b>	<b>\$1,000</b>	<b>\$6,000</b>
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
<b>Total Financial Sources</b>	<b>\$3,826</b>	<b>\$1,000</b>	<b>\$6,000</b>
<b>Expenditures:</b>			
General government	\$0	\$0	\$0
Planning and inspection	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$0	\$0	\$0
Other financing uses:			
Operating transfers out	17,300	6,700	6,700
<b>Total Use of Resources:</b>	<b>\$17,300</b>	<b>\$6,700</b>	<b>\$6,700</b>
Net Increase(Decrease) in Fund Balance	(13,474)	(5,700)	(700)
Fund Balance - July 1	\$479,861	\$466,387	\$460,687
<b>Fund Balance - June 30</b>	<b>\$466,387</b>	<b>\$460,687</b>	<b>\$459,987</b>

**ORDINANCE NO: 2010-15**

AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE CITY OF CLEVELAND, TENNESSEE.

BE IT ORDAINED by the City of Cleveland as follows:

Whereas, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance including a financial plan with at least the information required by that state statute;

Whereas, Section 6-22-124, Tennessee Code Annotated, requires the city council to adopt an appropriation ordinance including all funds before the first day of the fiscal year;

Whereas, the budget process is one of the most important activities undertaken by governments for the public welfare. With the budget process being used to make program, service and capital decisions and allocate scarce resources to programs, services and capital;

Whereas, the financial plan developed in this process being the document to communicate the plan the City of Cleveland has decided to implement for the coming fiscal year;

SECTION 1: **REVENUES.** That the City of Cleveland estimates anticipated revenues of the municipality from all sources including current and delinquent taxes, nontax revenues, and proceeds from the sale of debt to be \$199,423,966. All of these sources are available for appropriation.

<b>Anticipated Revenues</b>	<b>2008-2009 <u>(ACTUAL)</u></b>	<b>2009-2010 <u>(ESTIMATED)</u></b>	<b>2010-2011 <u>PROPOSED</u></b>
<b>Revenues:</b>			
<b>General Fund</b>	\$35,896,024	\$35,040,014	\$35,010,000
<b>Special Revenue Funds:</b>			
Solid Waste Management	2,220,492	2,248,000	2,276,500
Red Light Camera Safety Fund	111,796	170,000	0
State Street Aid	986,732	1,000,500	1,000,000
General Purpose School	28,809,813	30,250,671	30,404,912
Schools Food Service	2,218,941	2,367,000	2,392,000
Cleveland Public Library	1,042,725	1,047,350	714,500
Fletcher Park	224	40,000	0
Drug Enforcement	52,534	41,000	41,000
2009 Byrne Mem. Justice Asst. Grant	0	40,575	0
Greenway Fund	80,149	720,609	0
2009 COPS Hiring Recovery Grant	0	137,000	217,000
2009 Justice Assistance Grant-ARRA	0	166,788	0
Dept. of Justice Asset Forfeiture Fund	0	15,497	0
Storm Water Mgmt. Fund	598	58,200	200
Community Dev. Block Grant	313,473	570,392	471,000
Metropolitan Planning Organization	60,463	129,100	295,100

Anticipated Revenues, cont'd:	<b>2008-2009 (ACTUAL)</b>	<b>2009-2010 (ESTIMATED)</b>	<b>2010-2011 PROPOSED</b>
<b>Revenues:</b>			
<b>Debt Service</b>	146,313	245,600	230,900
<b>Capital Projects Funds:</b>			
THDA Home Grant	0	0	250,000
2008 TMBF Note	4,580	0	0
2008 TMBF Note(County Portion)	0	0	0
Capital Improvements Program	3,064,299	685,217	0
ARRA Grant Projects Fund	0	1,529,452	0
Sales Tax Capital Projects Fund	725,448	2,350,500	2,350,000
2009 Bradley Build America Bonds	0	100	0
2005 D-4-A Gen. Improv. Bond Fund	3,947	0	0
<b>Enterprise Funds:</b>			
Cleveland Municipal Airport Authority	10,941	11,000	11,000
Cleveland Utilities Electric Division	94,788,165	95,562,725	87,956,868
Cleveland Utilities Water Division	21,204,032	21,502,265	21,373,886
<b>Nonexpendable Trust Fund:</b>			
Meiler Trust Fund	3,826	1,000	6,000
<b>Internal Service Fund:</b>			
Fleet Management	677,063	742,700	702,300
<b>Total Revenues</b>	192,422,578	196,673,255	185,703,166
<b>Other financial sources</b>			
<b>Operating transfers in:</b>			
<b>General Fund:</b>	1,653,179	1,755,000	1,755,000
<b>Special Revenue Funds:</b>			
Solid Waste Management	1,211,000	1,061,300	1,226,800
State Street Aid	0	103,700	0
General Purpose School	5,280,825	5,310,716	5,134,200
Cleveland Public Library	539,769	558,650	564,500
Community Dev. Block Grant	6,600	10,000	10,000
2009 Byrne Mem. Justice Asst. Grant	0	0	0
2009 COPS Hiring Recovery Grant	0	0	0
2009 Justice Assistance Grant-ARRA	0	0	0
Greenway Fund	12,000	142,000	0
Storm Water Mgmt. Fund	194,500	194,500	199,000
Metropolitan Planning Organization	32,300	32,300	32,300
Fletcher Park Trust Fund	15,000	0	0

Anticipated Revenues	<u>2008-2009 (ACTUAL)</u>	<u>2009-2010 (ESTIMATED)</u>	<u>2010-2011 PROPOSED</u>
<b>Other financial sources:</b>			
<b>Operating transfers in, cont'd:</b>			
<b>Debt Service</b>	4,839,400	4,369,700	3,541,700
<b>Capital Projects Funds:</b>			
Capital Improvement Program	178,542	452,319	331,700
<b>Enterprise Funds:</b>			
Cleveland Municipal Airport Authority	34,000	34,000	34,000
Cleve. Utilities - Water/Wastewater	0	0	0
<b>Internal Service Funds:</b>			
Fleet Management Fund	0	0	0
<b>Nonexpendable Trust Fund:</b>			
Meiler Estate Animal Shelter Trust Fund	0	0	0
<b>Total Operating Transfer In:</b>	<b>\$13,997,115</b>	<b>\$14,024,185</b>	<b>\$12,829,200</b>
<b>Capital Contributions</b>			
<b>Enterprise Funds:</b>			
Cleveland Municipal Airport Authority	8,021,975	21,900	23,000
Cleve. Utilities - Water/Wastewater	2,138,596	0	0
<b>Internal Service Funds:</b>			
Fleet Management Fund	0	0	0
<b>Total Capital Contributions:</b>	<b>10,160,571</b>	<b>21,900</b>	<b>23,000</b>
<b>Bond &amp; Note Proceeds</b>			
<b>Debt Service</b>	25,544,831	0	0
<b>Capital Projects Funds:</b>			
2009 Bradley Build America Bonds	0	5,555,900	0
2005 General Impr. Bonds Series D-4-A	0	0	0
2008 TMBF Note	1,948,700	0	0
2008 TMBF Note(County Portion)	1,812,700	0	0
<b>Total Bond &amp; Note Proceeds:</b>	<b>\$3,761,400</b>	<b>\$5,555,900</b>	<b>\$0</b>
<b>Total Other Financing Sources</b>	<b>\$27,919,086</b>	<b>\$19,601,985</b>	<b>\$12,852,200</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$220,341,664</b>	<b>\$216,275,240</b>	<b>\$198,555,366</b>

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:

<b>Expenditures</b>	<b>2008-2009 (ACTUAL)</b>	<b>2009-2010 (ESTIMATED)</b>	<b>2010-2011 PROPOSED</b>
<b>General Fund</b>	\$26,553,836	\$26,225,464	\$26,569,000
<b>Special Revenue Funds:</b>			
Solid Waste Management	3,368,437	3,330,100	3,364,200
Red Light Camera Safety Fund	132,734	149,062	0
State Street Aid	599,799	596,700	611,800
General Purpose School	33,600,484	34,881,612	34,949,498
Schools Food Service	2,091,588	2,367,000	2,392,000
Cleveland Public Library	1,676,212	1,801,900	1,279,000
Fletcher Park	0	50,000	0
Drug Enforcement	617,117	159,600	106,700
2009 Byrne Mem. Justice Asst. Grant	0	40,575	0
Greenway Fund	196,765	864,809	0
2009 COPS Hiring Recovery Grant	0	137,000	217,000
2009 Justice Assistance Grant-ARRA	0	166,788	0
Dept. of Justice Asset Forfeiture Fund	136,849	19,019	0
Storm Water Mgmt. Fund	172,617	177,000	248,800
Community Dev. Block Grant	313,408	563,067	481,000
Metropolitan Planning Organization	75,659	161,400	368,900
<b>Debt Service</b>	5,035,742	4,952,100	4,701,900
<b>Capital Projects Funds:</b>			
THDA Home Grant	0	0	250,000
2008 TMBF Note	2,346,889	54,639	0
2008 TMBF Note(County Portion)	1,812,700	0	0
Capital Improvements Program	2,527,139	3,045,116	325,000
ARRA Grant Projects Fund	0	1,529,452	0
Sales Tax Capital Projects Fund	58,805	2,730,200	2,350,000
2009 Bradley Build America Bonds	0	5,556,000	0
2005 D-4-A Gen. Improv. Bond Fund	392,708	78,355	0
<b>Enterprise Funds:</b>			
Cleveland Municipal Airport Authority	206,011	89,900	68,000
Cleveland Utilities Electric Division	92,050,657	93,055,041	86,130,246
Cleveland Util. Water/Wastewater Div.	20,884,897	20,928,055	21,507,337
<b>Nonexpendable Trust Fund:</b>			
Meiler Estate Trust Fund	0	0	0
<b>Internal Service Fund:</b>			
Fleet Management	719,580	772,000	758,800
<b>Total Expenditures</b>	195,570,633	204,481,954	186,679,181

Other Financing Uses	<b>2008-2009 (ACTUAL)</b>	<b>2009-2010 (ESTIMATED)</b>	<b>2010-2011 PROPOSED</b>
<b>Operating Transfers Out</b>			
<b>General Fund</b>	10,893,969	10,569,550	10,196,000
<b>Special Revenue Funds:</b>			
State Street Aid	488,000	494,100	405,000
General Purpose School	704,800	679,775	589,614
Storm Water Mgmt. Fund	17,900	17,400	18,900
<b>Debt Service</b>			
<b>Capital Projects Funds:</b>			
Capital Improv. Projects Fund	12,000	245,700	0
2005 D-4-A Gen. Improv. Bond Fund	41,080	101,419	0
2008 TMBF Note	9,262	0	0
ARRA Grant Projects Fund	0	0	0
<b>Enterprise Funds:</b>			
Cleveland Utilities - Electric Division	1,453,709	1,556,000	1,584,494
Cleveland Utilities - Water/Wastewater Div.	199,470	199,000	199,000
<b>Internal Service Funds:</b>			
Fleet Management Fund	0	0	0
<b>Nonexpendable Trust Funds:</b>			
Meiler Estate Trust Fund	17,300	6,700	6,700
<b>Payment to refunding bond escrow:</b>			
Debt Service Fund	25,337,924	0	0
<b>Total Other Financing Uses</b>	<b>39,175,414</b>	<b>13,869,644</b>	<b>12,999,708</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>234,746,047</b>	<b>218,351,598</b>	<b>199,678,889</b>

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	<b>2008-2009 (ACTUAL)</b>	<b>2009-2010 (ESTIMATED)</b>	<b>2010-2011 PROPOSED</b>
<b>General Fund</b>	101,398	0	0
<b>Special Revenue Funds:</b>			
Solid Waste Management	63,055	(20,800)	139,100
Red Light Camera Safety Fund	(20,938)	20,938	0
State Street Aid	(101,067)	13,400	(16,800)
General Purpose School	(214,646)	0	0
Schools Food Service	127,353	0	0
Cleveland Public Library	(93,718)	(195,900)	0
Fletcher Park	15,224	(10,000)	0
Drug Enforcement	(564,583)	(118,600)	(65,700)
Greenway Fund	(104,616)	(2,200)	0

Increase (Use) of Fund Balance or Net Assets	2008-2009 <u>(ACTUAL)</u>	2009-2010 <u>(ESTIMATED)</u>	2010-2011 <u>PROPOSED</u>
<b>Special Revenue Funds cont'd:</b>			
2009 Byrne Mem. Justice Asst. Grant	0	0	0
2009 COPS Hiring Recovery Grant	0	0	0
2009 Justice Assistance Grant-ARRA	0	0	0
Dept. of Justice Asset Forfeiture Fund	(136,849)	(3,522)	0
Storm Water Mgmt. Fund	4,581	58,300	(68,500)
Commun. Development Block Grant	6,665	17,325	0
Metro. Planning Organization (MPO)	17,104	0	(41,500)
<b>Debt Service</b>	156,878	(336,800)	(929,300)
<b>Capital Projects Funds:</b>			
Capital Improvements Program	703,702	(2,153,280)	6,700
THDA Home Grant	0	0	0
2008 TMBF Note	(402,871)	(54,639)	0
2008 TMBF Note(County Portion)	0	0	0
Sales Tax Capital Projects Fund	666,643	(379,700)	0
2005 Gen. Impro. Bonds Series D-4-A	(429,841)	(179,774)	0
2009 Bradley Build America Bonds	0	0	0
ARRA Grant Projects Fund	0	0	0
<b>Enterprise Funds:</b>			
Cleveland Municipal Airport Authority	7,860,905	(23,000)	0
Cleveland Utilities Electric Division	1,283,799	951,684	242,128
Cleveland Utilities Water Division	2,258,261	375,210	(332,451)
<b>Internal Service Fund:</b>			
Fleet Management	(42,517)	(29,300)	(56,500)
<b>Nonexpendable Trust Fund:</b>			
Meiler Estate Trust Fund	(13,474)	(5,700)	(700)
<b>Total Incr. (Use) of Fund Balance or Net Assets</b>	11,140,448	(2,076,358)	(1,123,523)

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 \$8,771,673 General Fund fund balance. The City of Cleveland will use \$929,300 of the \$2,512,784 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 24, 2010

Final Reading: June 28, 2010

APPROVED AS TO FORM:

\_\_\_\_\_  
John F. Kimball, City Attorney

\_\_\_\_\_  
Tom Rowland, Mayor

\_\_\_\_\_  
Michael L. Keith, City Clerk

**City of Cleveland, Tennessee  
Schedule of Debt Payments  
For Fiscal Year 2010**

Loan Type	Loan Name	Authorized and Unissued at 6/30/10	Amount Outstanding at 6/30/10	Payment Fund	Principal	Interest	Total Debt Service
<b>FY2011 Debt Requirement Excluding Cleveland Utilities</b>							
Loan Agreements:							
	Local Gov't Energy Loan	0	357,144	School Fund	71,428	-	71,428
	TN Loans - 2008 TMBF-County	0	1,722,260	County's General Fund	61,220	86,113	147,333
	TN Loans- E-9-A	0	21,335,000	General Fund	-	917,102	917,102
				School Fund	-	149,648	149,648
	<b>Total Loan Agreements:</b>	<b>\$ -</b>	<b>\$ 23,414,404</b>		<b>\$ 132,648</b>	<b>\$ 1,152,863</b>	<b>\$1,285,511</b>
General Obligation Bonds:							
	Gen Impr Refund.Bonds - Series 2005	0	10,160,000	General Fund	95,790	278,960	374,750
				State St.Aid	54,210	147,578	201,788
	Gen Improv Bonds - Series 2007-A	0	5,735,000	General Fund	56,885	52,209	109,094
				School Fund	98,115	193,904	292,019
	Gen Improv. Bonds - Series 2009-B	0	2,360,000	General Fund	847,500	45,698	893,198
				State St.Aid	153,500	6,602	160,102
	Series 2009-C	0	16,160,000	General Fund	224,790	579,902	804,692
				Stormwater	12,398	6,455	18,853
				911 Center	46,173	35,052	81,225
				School Fund	16,639	10,997	27,636
	Series 2009-D	0	8,390,000	General Fund	229,375	249,227	478,602
				State St.Aid	30,962	12,111	43,073
	<b>Total Gen. Oblig. Bonds:</b>	<b>\$ -</b>	<b>\$ 42,805,000</b>		<b>\$ 1,835,375</b>	<b>\$ 1,606,584</b>	<b>\$ 3,441,959</b>
Total Long-term Debt Excluding Cleveland Utilities							
		<b>\$ -</b>	<b>\$ 66,219,404</b>		<b>\$ 1,968,023</b>	<b>\$ 2,759,447</b>	<b>\$ 4,727,470</b>

**City of Cleveland, Tennessee  
Schedule of Debt Payments  
For Fiscal Year 2010**

**FY2011 Debt Requirement for Cleveland Utilities**

Loan Type	Loan Name	Authorized and Unissued at 6/30/10	Amount Outstanding at 6/30/10	Payment Fund	Principal	Interest	Total Debt Service
Tax and Revenue Refunding Bonds :							
	Series 2003	0	\$ 1,960,000	Water/Sewer	\$ 505,000	\$ 52,200	\$ 557,200
	Series 2004	0	12,190,000	Water/Sewer	420,000	476,171	896,171
	Series 2009-B	0	3,430,000	Water/Sewer	915,000	79,263	994,263
	Series 2009-C	0	12,115,000	Water/Sewer	670,000	414,252	1,084,252
	Series 2009-D	0	7,435,000	Electric	545,000	232,554	777,554
	Series 2009-D	0	11,565,000	Water/Sewer	-	405,875	405,875
<b>Total Tax &amp; Revenue Refunding Bonds:</b>		<b>\$ -</b>	<b>\$ 48,695,000</b>		<b>\$ 3,055,000</b>	<b>\$ 1,660,315</b>	<b>\$ 4,715,315</b>
Tax and Revenue Bonds:							
	Series 2007B	0	\$ 1,315,000	Electric	\$ 65,000	\$ 54,046	\$ 119,046
	Series 2007B	0	7,155,000	Water/Sewer	95,000	311,233	406,233
<b>Total Tax and Revenue Bonds:</b>		<b>\$ -</b>	<b>\$ 8,470,000</b>		<b>\$ 160,000</b>	<b>\$ 365,279</b>	<b>\$ 525,279</b>
<b>Total Long-term Debt-Cleveland Utilities</b>		<b>\$ -</b>	<b>\$ 57,165,000</b>		<b>\$ 3,215,000</b>	<b>\$ 2,025,594</b>	<b>\$ 5,240,594</b>

**Combined Debt Requirement for FY2011**

Loan Type	Loan Name	Authorized and Unissued at 6/30/10	Amount Outstanding at 6/30/10	Principal	Interest	Total Debt Service
Loan Agreements		0	23,414,404	132,648	1,152,863	\$1,285,511
General Obligation Bonds		0	42,805,000	1,835,375	1,606,584	3,441,959
Tax & Revenue Refunding Bonds		0	48,695,000	3,055,000	1,660,315	4,715,315
Tax & Revenue Bonds		0	8,470,000	160,000	365,279	525,279
<b>Combined Debt Requirement:</b>		<b>\$ -</b>	<b>\$ 123,384,404</b>	<b>\$ 5,183,023</b>	<b>\$ 4,785,041</b>	<b>\$ 9,968,064</b>

**FY2011 Debt Service By Fund:**

Fund	Principal	Interest	Debt Service
General Fund	1,562,667	2,686,216	3,577,438
School Fund	156,428	301,947	540,731
State Street Aid Fund	54,210	147,578	404,963
Stormwater Fund	12,398	6,455	18,853
911 Center	46,173	35,052	81,225
Electric Fund	610,000	286,600	896,600
Water & Sewer Fund	2,605,000	1,738,994	4,343,994
<b>Total:</b>	<b>\$ 5,046,876</b>	<b>\$ 5,202,842</b>	<b>\$ 9,863,804</b>

## Capital Improvement Program

Proj.ID	Project	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	Total:
<b>Proposed Projects for CIP Fund:</b>								
AF1	Office Equipment	0	5,000	5,000	5,000	5,000	5,000	25,000
AF2	Vehicle Replacement	0	0	0	0	24,500	0	24,500
AF-IS1	GIS	0	48,800	50,300	51,800	52,300	54,300	257,500
AF-IS2	Software License	0	25,000	30,000	30,000	30,000	35,000	150,000
AF-IS3	Computer Maint. & Software	325,000	130,600	125,600	128,400	133,000	147,400	990,000
AF-IS4	Elec. Doc. Mgmt. (SETDD)	0	5,000	5,000	5,000	5,000	5,000	25,000
PI1	Community Dev. Vehicle	0	50,000	25,000	0	25,000	0	100,000
PI2	Community Dev. Lot Clearing	0	10,000	10,000	10,000	10,000	10,000	50,000
PR1	Cherokee Springs Impr./Equip	0	55,000	38,000	53,000	60,000	1,000	207,000
PR2	N.E. Masterplan Phases	0	350,000	55,000	0	0	0	405,000
PR4	Playground Equipment	0	15,000	15,000	15,000	15,000	15,000	75,000
PR6	Tinsley Park Improvements	0	10,000	25,000	0	0	0	35,000
PR8	Comm. Ctr. Improvements	0	10,000	0	0	0	0	10,000
PD1	Police Vehicles	0	250,000	253,000	253,000	256,000	256,000	1,268,000
PD2	Police Misc. Equip.	0	15,000	15,000	15,000	15,000	15,000	75,000
PWD1	Major Paving	0	585,000	585,000	585,000	585,000	585,000	2,925,000
PWD2	Public Works Projects	0	35,000	35,000	35,000	35,000	35,000	175,000
PWD3	Paving Maintenance	0	0	0	0	0	0	0
PWD4	Sidewalks	0	33,000	33,000	33,000	33,000	33,000	165,000
PWD9	Engineering Equip/Vehicles	0	0	0	20,000	0	0	20,000
AC1	Animal Control Impr./Equip.	0	0	0	0	0	0	0
FD1	Fire Dept. Equipment	0	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total Projects Funded:</b>		<b>\$325,000</b>	<b>\$1,682,400</b>	<b>\$1,354,900</b>	<b>\$1,289,200</b>	<b>\$1,333,800</b>	<b>\$1,246,700</b>	<b>\$7,232,000</b>
<b>Funding Sources:</b>								
		<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>
	Transfer from General Fund	325,000	1,537,400	1,209,900	1,144,200	1,188,800	1,101,700	6,507,000
	Transfer from State St. Aid	0	120,000	120,000	120,000	120,000	120,000	600,000
	Transfer from Meiler	6,700	0	0	0	0	0	6,700
	Interest Income	0	25,000	25,000	25,000	25,000	25,000	125,000
	Use of CIP Fund Balance	0	0	0	0	0	0	0
<b>Total Funding Sources:</b>		<b>\$331,700</b>	<b>\$1,682,400</b>	<b>\$1,354,900</b>	<b>\$1,289,200</b>	<b>\$1,333,800</b>	<b>\$1,246,700</b>	<b>\$7,238,700</b>
<b>Proposed Bond Fund Projects:</b>								
		<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>
	Public Works Facility	0	0	0	0	1,625,000	0	1,625,000
	Fire Impr./Equipment	0	0	1,300,000	0	25,000	0	1,325,000
	Fire Hall Station #6	0	0	920,000	0	0	0	920,000
	Cher. Springs - Equip/Improv	0	0	220,000	0	0	0	220,000
	Tinsley - Lighting	0	0	125,000	0	125,000	0	250,000
	Parks & Recreation Projects	0	0	0	0	0	0	0
	Fletcher - Phase V	0	0	50,000	0	0	0	50,000
	Detention Ponds	0	0	300,000	0	0	0	300,000
	Major Drainage Projects	0	0	200,000	0	100,000	0	300,000
	Greenway Project Phase III	0	0	200,000	0	0	0	200,000
	Major Intersection Improvements	0	0	200,000	0	200,000	0	400,000
	Public Works Equipment	0	0	100,000	0	100,000	0	200,000
	Public Works Projects	0	0	0	0	0	0	0
	Animal Shelter Equipment	0	0	0	0	0	0	0
	School Impr./Equipment	0	0	1,145,000	0	1,000,000	0	2,145,000
<b>Total Projects Funded by Future Bonds:</b>		<b>0</b>	<b>0</b>	<b>4,760,000</b>	<b>0</b>	<b>3,175,000</b>	<b>0</b>	<b>\$7,935,000</b>
<b>Funding Sources:</b>								
		<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>
	Transf. Storm Water for Debt Serv.	0	0	40,000	0	0	0	40,000
	Transf. Gen. Fund for Debt Service	0	0	409,600	0	160,000	0	569,600
<b>Total Funding Sources:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$449,600</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$609,600</b>
<b>Required Tax Increase for Bond Projects:</b>		<b>0.0</b>	<b>0.0</b>	<b>4.1</b>	<b>0.0</b>	<b>1.6</b>	<b>0.0</b>	
		<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	
<b>Unfunded Transportation Plan</b>			<b>1,020,000</b>	<b>1,020,000</b>	<b>1,320,000</b>	<b>1,320,000</b>	<b>1,320,000</b>	<b>\$6,000,000</b>

## Capital Improvement Program

<b>Total Projects by Department:</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>	
General Government	0	0	0	0	0	0	0	0
Administration & Finance	0	5,000	5,000	5,000	29,500	5,000	49,500	
Admin. & Fin. GIS,IS,Doc.Imag.	325,000	209,400	210,900	215,200	220,300	241,700	1,422,500	
Community Development	0	60,000	35,000	10,000	35,000	10,000	150,000	
Fire Department	0	50,000	2,270,000	50,000	75,000	50,000	2,495,000	
Greenway	0	0	200,000	0	0	0	200,000	
Fletcher Park Match	0	15,000	65,000	15,000	15,000	15,000	125,000	
Parks & Recreation	0	425,000	463,000	53,000	185,000	1,000	1,127,000	
Police Department	0	265,000	268,000	268,000	271,000	271,000	1,343,000	
Public Works	0	653,000	953,000	653,000	2,578,000	653,000	5,490,000	
Storm Water Mgmt.	0	0	500,000	0	100,000	0	600,000	
Animal Control	0	0	0	0	0	0	0	
Engineering Equip./Vehicles	0	0	0	20,000	0	0	20,000	
Schools - Funded by City	0	0	1,145,000	0	1,000,000	0	2,145,000	
Schools - Funded by Br. County	0	0	0	0	0	0	0	
Transportation Plan	0	1,020,000	1,020,000	1,320,000	1,320,000	1,320,000	6,000,000	
<b>Total Funding:</b>	<b>\$325,000</b>	<b>\$2,702,400</b>	<b>\$7,134,900</b>	<b>\$2,609,200</b>	<b>\$5,828,800</b>	<b>\$2,566,700</b>	<b>\$21,167,000</b>	
<b>Departments by Percentage:</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>	
General Government	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Admin. & Finance	0.0%	0.2%	0.1%	0.2%	0.5%	0.2%	0.2%	0.2%
Admin. & Fin. GIS Dept.	100.0%	7.7%	3.0%	8.2%	3.8%	9.4%	6.7%	
Community Development	0.0%	2.2%	0.5%	0.4%	0.6%	0.4%	0.7%	
Fire Department	0.0%	1.9%	31.8%	1.9%	1.3%	1.9%	11.8%	
Greenway	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	0.9%	
Fletcher Park Match	0.0%	0.56%	0.91%	0.57%	0.26%	0.58%	0.6%	
Parks & Recreation	0.0%	15.7%	6.5%	2.0%	3.2%	0.0%	5.3%	
Police Department	0.0%	9.8%	3.8%	10.3%	4.6%	10.6%	6.3%	
Public Works	0.0%	24.2%	13.4%	25.0%	44.2%	25.4%	25.9%	
Storm Water Management	0.0%	0.0%	7.0%	0.0%	1.7%	0.0%	2.8%	
Animal Control	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Engineering	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.1%	
Schools -Funded by City	0.0%	0.0%	16.0%	0.0%	17.2%	0.0%	10.1%	
Schools -Funded by County	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Transportation Plan	0.0%	37.7%	14.3%	50.6%	22.6%	51.4%	28.3%	
<b>Total:</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

**ORDINANCE NO: 2010-16**

**TAX ORDINANCE - YEAR 2010**

AN ORDINANCE TO PROVIDE AND FIX FOR THE CITY OF CLEVELAND, TENNESSEE, FOR THE YEAR 2010, 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 2010, and each subsequent year thereafter be, and is, \$1.4904 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 \$1.4904 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 Hines

ATTEST:

\_\_\_\_\_  
Councilman Estes

\_\_\_\_\_  
Michael L. Keith, City Clerk

\_\_\_\_\_  
Councilman Johnson

\_\_\_\_\_  
Councilman May

APPROVED AS TO FORM:

\_\_\_\_\_  
Councilman Robertson

\_\_\_\_\_  
John F. Kimball, City Attorney

\_\_\_\_\_  
Councilman Banks

\_\_\_\_\_  
Tom Rowland, Mayor

\_\_\_\_\_  
Councilman Poe

**RESOLUTION**

**CITY OF CLEVELAND  
APPROPRIATION RESOLUTION**

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Cleveland, Tennessee that these contributions be made for FY 2010-2011:

Adopted this 28<sup>th</sup> day of June 2010.

Approved as to form:

\_\_\_\_\_  
John F. Kimball, City Attorney

\_\_\_\_\_  
Tom Rowland, Mayor

\_\_\_\_\_  
Michael L. Keith, City Clerk

OBJECT CODE	FUND 110-GENERAL FUND	DEPT-51500- APPROPRIATIONS				
		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Operating expenditures:</b>						
<b>General government:</b>						
700	JOINTLY FUNDED	0	22,000	10,000	22,000	22,000
701	CLEVE/BRAD REG MUSEUM	43,000	43,000	43,000	43,000	43,000
702	MTAS - BENCHMARKING	4,000	4,000	4,000	4,000	4,000
703	MUNICIPAL LEAGUE DUES	9,102	9,200	9,200	9,200	9,200
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	7,725	7,500	8,000	8,000	8,000
706	MAINSTREET CLEVELAND	25,000	25,000	25,000	25,000	25,000
707	CEMETERY ASSOCIATION (50%)	10,000	10,000	10,000	10,000	10,000
708	COURTS COMMUNITY SVC (50%)	54,554	53,900	53,900	53,900	53,900
709	KEEP AMERICA BEAUTIFUL(50%)	28,100	28,100	28,100	28,100	28,100
710	JUVENILE COURT MATCH	1,100	1,100	1,100	1,100	1,100
711	UNITED WAY SUPPORTERS	0	300	300	300	300
712	SETHRA-TRANSIT	135,000	135,000	135,000	135,000	135,000
	<b>Total General government</b>	<b>362,581</b>	<b>384,100</b>	<b>372,600</b>	<b>384,600</b>	<b>384,600</b>
<b>Public safety:</b>						
713	CLEVE/BRAD COMM CTR (49.5%)	450,000	450,000	450,000	450,000	450,000
714	EMERGENCY MGMT (20%)	105,819	86,000	87,300	87,300	87,300
715	KIWANIS FLAG PROGRAM	0	0	3,000	0	0
	<b>Total Public Safety</b>	<b>555,819</b>	<b>536,000</b>	<b>540,300</b>	<b>537,300</b>	<b>537,300</b>
<b>Health &amp; welfare:</b>						
717	VETERANS AFFAIRS (20%)	22,158	20,000	22,100	22,100	22,100
718	BEHAVIORIAL RESEARCH	2,000	2,000	2,000	2,000	2,000
720	DEVELOPMENTAL SVCS (20%)	6,200	6,200	6,200	6,200	6,200
721	COMMUNITY SVCS AGCY (50%)	91,560	88,900	94,400	94,400	94,400
	<b>Total Health &amp; welfare</b>	<b>121,918</b>	<b>117,100</b>	<b>124,700</b>	<b>124,700</b>	<b>124,700</b>
<b>Parks &amp; recreation:</b>						
726	AQUA TIGER EQUIPMENT	2,000	2,000	2,000	2,000	2,000
728	BRADLEY/CLEV FOOTBALL	3,500	3,500	3,500	3,500	3,500
729	YOUTH BASEBALL	5,000	5,000	5,000	5,000	5,000
730	CLEVELAND YOUTH SOFTBALL	4,000	4,000	4,000	4,000	4,000
731	SOCCER ASSOCIATION	5,000	5,000	5,000	5,000	5,000
733	LAND PAYMENT-SOCCER	5,000	5,000	5,000	5,000	5,000
734	FOOTHILLS COUNTRY FAIR	1,000	1,000	1,000	1,000	1,000
	<b>Total Parks &amp; recreation</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>
<b>Education:</b>						
735	VOCATIONAL SCHOOL (20%)	17,900	17,900	17,900	17,900	17,900
	<b>Total Education</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>
<b>TOTAL DEPARTMENT 51500</b>		<b>1,083,718</b>	<b>1,080,600</b>	<b>1,081,000</b>	<b>1,090,000</b>	<b>1,090,000</b>

**RESOLUTION**

**A RESOLUTION DIRECTING THE PAYMENT BY THE CLEVELAND UTILITIES BOARD TO THE CITY OF CLEVELAND TAX EQUIVALENT PAYMENTS FOR THE CLEVELAND UTILITIES BOARD'S WATER AND WASTEWATER SYSTEM.**

**WHEREAS**, section 7-34-115 of the Tennessee Code annotated empowers a municipality's governing body, after consultation with the supervisory body of a water and/or wastewater system, to determine the amounts of tax equivalents to be paid to the taxing jurisdiction (municipality) in the service area of the water and wastewater system; and

**WHEREAS**, the City Council of the City of Cleveland, through its City Manager and Finance Director, has held such consultation with the supervisory body of the water and/or wastewater system of the City of Cleveland; and

**WHEREAS**, the necessary calculations of tax equivalents payable have been made in accordance with the provisions of Tennessee Code annotated Section 7-34-115;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CLEVELAND;**

Section 1. The Cleveland Utilities Board water and wastewater system is hereby directed to pay to the City of Cleveland \$199,000 in tax equivalents for FY2011.

Section 2. This resolution shall become effective July 1, 2010 the public welfare requiring it.

Adopted this 28<sup>th</sup> day of June 2010.

Approved as to form:

\_\_\_\_\_  
John F. Kimball, City Attorney

\_\_\_\_\_  
Tom Rowland, Mayor

\_\_\_\_\_  
Michael L. Keith, City Clerk

**RESOLUTION**

**A RESOLUTION REGARDING THE CLEVELAND CITY SCHOOLS  
FEDERAL PROJECT FUND**

**THAT WHEREAS**, the Cleveland City Schools receive monies from the federal government to assist with the educational programs of the local school system; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Cleveland, Tennessee in regular session assembled this 28<sup>th</sup> day of June 2010, as follows:

Section 1. That the Cleveland City Schools General Fund is hereby approved, and the budget for the Cleveland City Schools Federal Project Fund shall be the budget for the separate projects approved within the fund by the Tennessee Department of Education and for the *No Child Left Behind* projects as approved by the Cleveland Board of Education.

Section 2. That a certified copy of this Resolution shall be furnished to the Director of Schools to forward to the Tennessee Department of Education as proof of compliance with its regulations regarding federal project funds.

Section 3. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Passed and adopted this 28<sup>th</sup> day of June 2010.

Approved as to form:

\_\_\_\_\_  
John F. Kimball, City Attorney

\_\_\_\_\_  
Tom Rowland, Mayor

\_\_\_\_\_  
Michael L. Keith, 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 the Fall 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 Fleet Management Fund should reflect the true costs to provide maintenance for city-owned vehicles, as well as outside governmental agencies contracting vehicle maintenance with the city. The City Council shall review annually the hourly rate and mark-up on parts and gasoline required to support the operation.

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 FY2011. 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 Director of Finance 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 our 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 undesignated 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	Undesignated 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	25%
Fleet Management Fund	5% Working Capital
Drug Enforcement Fund	5%
School General Fund	3%
School Food Service Fund	10%
Library General Fund	10%
Storm Water Fund	5%

The City Manager and Director of Finance are directed to prepare Budgets that result in every target being met by June 30, 2012.

These reserve targets shall be reviewed annually by the City Manager and Director of Finance, who shall report to the City Council on their continued adequacy.

***Cash Management and Investment Policies***

The City will make all deposits of cash within the time period required by State law.

The City will aggressively pursue all revenues due, including past due bills, court tickets and fines, using whatever legal means are available.

The City will pay all obligations on or before the due date.

The City will continue the current cash management and investment policies, which are designed to emphasize safety of capital first, sufficient liquidity to meet obligations second, and the highest possible yield third. Those policies are as follows:

The City operates with one consolidated checking account and one payroll account to handle all the funds, operating and capital. This does not include any accounts for Cleveland Utilities, the Cleveland Public Library, or the Cleveland City Schools, which maintain their own accounting systems and bank relationships. The services were rebid for a three-year contract beginning July 1, 2007.

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 Director of Finance 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 Director of Finance 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 part-time Safety Director in this.

A drug testing program shall continue for all potential employees, as well as random testing of all federally-required employees.

The City will continue to participate in the Tennessee Municipal League's (TML) Risk Management Pool for virtually all necessary coverages, including General Liability, Automobile Liability, Errors and Omissions, Property, Boiler and Machinery, Inland Marine, Special Events and Worker's Compensation. The Cleveland Municipal Airport Authority also carries a policy on the airport through the City. The City will continue to be a reimbursing employer for unemployment claims.

Annual inspections of premises and work practices shall be performed by the risk management staff of the TML Pool, and the City will correct any deficiencies noted.

### ***Debt Policies***

The City will issue bonds and capital outlay notes only for capital improvements and moral obligations.

The 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 and water/wastewater systems, because that debt will be repaid from charges for services, not from property taxes.

The City will maintain at least 70% 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 Director of Finance 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 FY 1988.

## *Summary of Significant Accounting Policies*

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

The following is a summary of significant policies:

### **A. Reporting Entity**

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

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

#### Cleveland Board of Education

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

#### Cleveland Board of Public Utilities

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

## Cleveland/Bradley Public Library

The Cleveland/Bradley Public Library Board 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 operation 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 assets 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 non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

Fund Financial Statements – The fund financial statements provide information about the City's funds, including its governmental funds and proprietary 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 non-major 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. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange 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.

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.

**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, but not limited to, administration, operation, maintenance, financing, billing and collection.

Additionally, the government reports the following fund type:

**Internal Service Fund.** This fund is used to account for the maintenance of all vehicles owned by the City of Cleveland and various other government agencies.

### **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 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 judgements, and compensated absences, which are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from non-operating 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 non-operating revenues and expenses. The effect of inter-fund activity has been eliminated from the government-wide financial statements.

All governmental and business-type activities and enterprise funds of the City follow FASB Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements, in which case, GASB prevails.

**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**

Investments are stated at fair value based on quoted market prices, except for non-negotiable certificates of deposit that are reported at cost, which approximates fair value. Legal provisions of the city charter require that all investments be properly insured or collateralized with a federal depository. State statutes authorize the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and pooled investment funds

**F. Receivables and Payables**

Activities 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 uncollectibles. The reserve method is used to estimate the allowance for electric and water service receivables.

The City’s property tax is levied each October 1, on the assessed value 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 the lower of average cost or market, using the first-in, first-out method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**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.

**I. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., primary roads, secondary roads, drainage), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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:

<u>Asset Class</u>	<u>Years</u>
Infrastructure – Roads	50
Infrastructure – Drainage	20
Buildings	20-50
Vehicles	5
Equipment	5-10
Other Improvements	25

Cleveland Utilities

<u>Electric Division</u>		<u>Water Division</u>	
<u>Class</u>	<u>Years</u>	<u>Class</u>	<u>Years</u>
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 2009 rates for the Electric Division and Water Divisions were 3.5% and 3.0% 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.

**J. 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.

**K. 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 assets. 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.

**L. Fund Equity**

In the fund financial statements, government funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**M. 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 March or April of each year with all department heads submitting requests. The operating budget includes proposed expenditures and the means of financing them. Also, a six-year capital budget is presented in conjunction with the operating budget.
2. At a later date, the City Manager makes a formal presentation to the Council for the finalized budget.
3. Prior to July 1, the budget and property tax rate are due for passage by Ordinance.
4. The City Clerk 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.

## *The Budget Process*

The City's Budget process begins in the Fall. The City Manager conducts a planning session, establishing city-wide goals and priorities of the City Council. Prior to this session, department heads are given forms upon which to submit their capital budget requests. The City Council is also notified to give the City Manager any requests they might have, so that costs may be researched. Departmental requests for the Capital Improvements Program (CIP) are turned in to the City Manager in early October.

The Director of Finance 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 Director of Finance reviews a five-year trend of revenues collected by the city to project the revenue estimates including growth. The Director of Finance 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 Finance Director begins the review of the operating expenditures, and the City Manager prepares the CIP. After the Director of Finance and staff have prepared a preliminary Budget, the Director of Finance and the City Manager review it to determine whether further cuts are possible, or if additional revenues are necessary. The City Manager and Director of Finance work with department heads to ensure that budget cuts do not adversely impact the delivery of basic services to Cleveland's citizens. Those decisions are made prior to the Budget Planning Session held by the City Council in late March or early April.

At that meeting, the Director of Finance 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 request for new personnel. In addition, the City Manager presents the Council with his 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 Director of Finance finalize the Budget. The City Manager prepares the Budget Message detailing the major issues and initiatives contained in both documents. The Finance department staff prepare the excel spreadsheets detailing the line item budgets proposed for each fund and work with individual departments on narratives and the graphics used throughout the budget.

The proposed budget must be distributed to the Mayor, City Council, and public by June 1<sup>st</sup> as required in the City Charter. Copies are available to the public for review at both the City Clerk's Office and the public library. A public hearing is scheduled for one of the regular meetings in May, after which the Budget is voted on first reading. Second and final reading of the Budget ordinance is held at the next meeting, and the Budget becomes effective July 1<sup>st</sup>. In the event the Council cannot agree on a Budget before July 1<sup>st</sup>, an Interim Budget is adopted, which is simply a continuation Budget from the previous year. At that point, the Finance Director 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 Finance Director, 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 Finance Director authorizes the City Accountant to enter the amended amounts in the Budget.

CITY OF CLEVELAND, TENNESSEE  
CALENDAR FOR FY 2010 BUDGET AND  
CAPITAL IMPROVEMENTS (CINI) PREPARATION

- September 5 City Manager distributes Capital Request forms to Department Heads.
- October 3 Department Heads submit Capital Requests to City Manager.
- October 22 City Manager conducts planning session with City Council and Department Heads to establish city-wide goals and priorities.
- December 30 CINI completed by City Manager; notebooks prepared by her Executive Secretary and distributed to City Council and department heads.
- January 13 City Clerk releases budget preparation memo to Departmental Budget Officers.
- February 18 All budget requests and revisions to city-wide goals and objectives submitted to City Clerk's Office.
- February 26 City Clerk and City Manager complete all revenue projections for current and next fiscal year and work with Department Heads to make necessary budget cuts.
- March 8 City Council sets date for Budget Session to be held at Municipal Building.
- March 23-31 City Clerk's Office prepares Agenda packets, including budget requests, draft of CIP priorities, and distributes to the City Council.
- March 31 City Clerk and City Manager review each departmental budget. Also, discuss the presentation of the proposals by the Department Head and detailed agenda for Planning Session, including time slots for presentations.
- April 9 City Council Budget Session at Municipal Building.
- April 2-May 1 City Clerk and City Manager finish the Budget and write Budget Message, Budget Ordinance, and Tax Rate Ordinance. A&F Budget Team prepares Budget using GFOA criteria.

- May 10 City Council schedules a Public Hearing on the Budget for the May 24th City Council Meeting.
- May 17 Budget distributed to the City Council, Department Heads, and News Media.
- May 21 City Clerk and City Manager meet with Bradley County Mayor on jointly-funded agencies.
- May 24 City Council holds Public Hearing and adopts the Budget and Tax Rate Ordinance on First Reading.
- June 28 City Council adopts the Budget and Tax Rate Ordinance on Final Reading.

## ***Personnel Administration***

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

Cleveland City Schools and the Cleveland Utilities Board operate as separate entities, and therefore are not included under the City's personnel policies or pay plan. Therefore, all information here applies only to the City of Cleveland, not the schools or Utilities Board. The Library Board sets policies for the Library, but their employees are included in the Pay Plan.

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

Employee pay is 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. Police remained on their bi-weekly payroll schedule and Fire remained on their 28-day schedule, as they are subject to the 28-day work period exemption under the Fair Labor Standards Act. Effective October 1, 2003, electronic direct deposit was made available to employees on a voluntary basis.

Major medical insurance for employees was provided through a self-funded Insurance Trust Fund until July, 1999. In FY 2006, the City accepted bids on a premium based plan for both health and dental insurance and awarded them to CIGNA and Blue Cross Blue Shield of Tennessee, respectively. Health and dental insurance coverage are combined plans for Cleveland Utilities and City of Cleveland employees.

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 and medical exam annually to maintain their status as police officers or firefighters. 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.

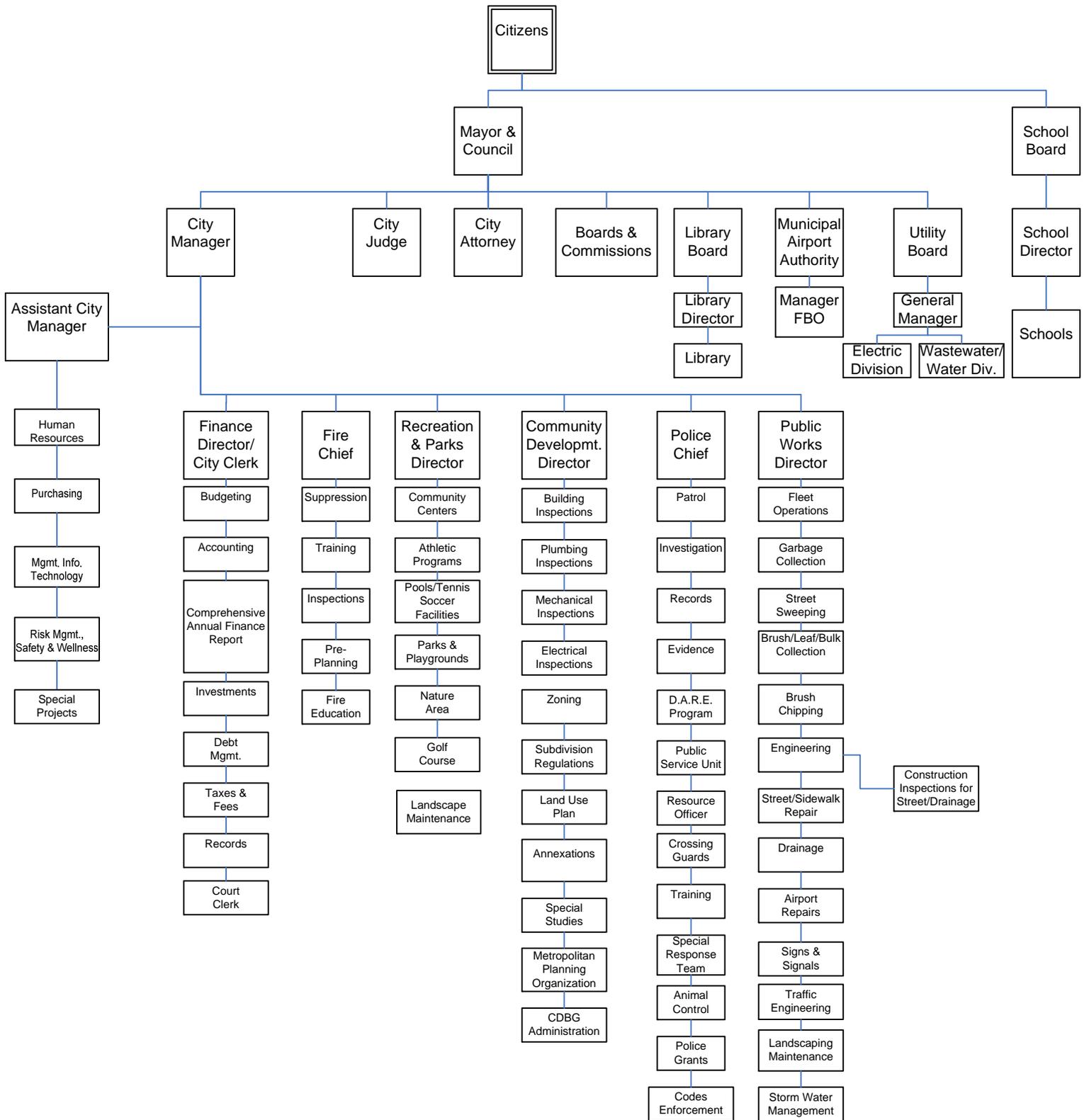
The City participates in the Tennessee Consolidated Retirement System (TCRS), the state system that is open to local government employees also. When the State institutes a benefit enhancement, local governments can choose whether to offer that as an option.

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. Effective July 1, 2010, the City of Cleveland pays 16.69% of gross wages for its employees. The rate for the previous two years was 16.63%. 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 benefit 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 contribution rate for those employees is 20.19% effective July 1, 2010, and was 20.13% in FY2010. As the rates are in effect for a period of two years, they remained the same for FY2011.

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

# Organizational Chart for the City of Cleveland, Tennessee



## ***Organizational Chart of the City of Cleveland, Tennessee***

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

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

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

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

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

- Director of Finance/City Clerk
- Fire Chief
- Parks & Recreation Director
- Community Development Director
- Police Chief
- Public Works Director

The Cleveland Municipal Airport Authority works with the airport's fixed base operator (FBO) to ensure the airport is properly maintained and improved. The FBO operates the airport on a daily basis.

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

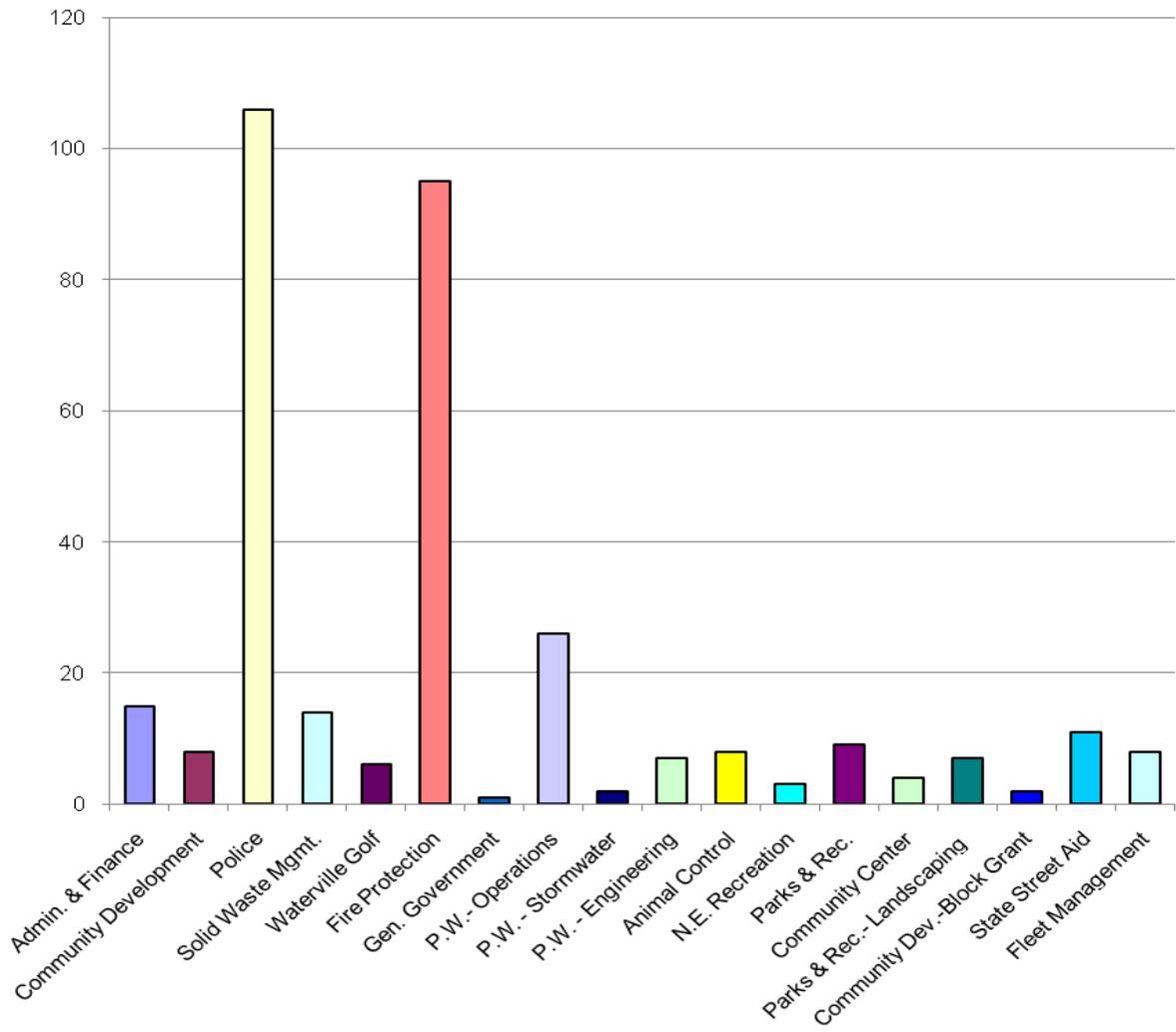
**STAFFING COMPARISON BY DEPARTMENT**  
**FULL TIME EMPLOYEES: FUNDED**

<b>Departments</b>	<b>2007/08 Adopted</b>	<b>2008/09 Adopted</b>	<b>2009/10 Adopted</b>	<b>2010/11 Adopted</b>
Admin. & Finance	16	16	16	15
Community Development	10	10	8	8
Police	104	104	99	106
Solid Waste Mgmt.	14	14	14	14
Waterville Golf	6	6	6	6
Fire Protection	98	98	95	95
Gen. Government	1	1	1	1
P.W. - Operations	26	26	25	26
P.W. - Stormwater	2	2	2	2
P.W. - Engineering	7	7	7	7
Animal Control	8	8	8	8
N.E. Recreation	3	3	3	3
Parks & Rec.	9	9	9	9
Community Center	4	4	4	4
Parks & Rec.- Landscaping	8	8	10	7
Community Dev.-Block Grant	2	2	2	2
State Street Aid	11	11	11	11
Fleet Management	8	8	8	8
<b>Total FTE's</b>	<b>337</b>	<b>337</b>	<b>328</b>	<b>332</b>

**FULL TIME EMPLOYEES AUTHORIZED: NOT FUNDED**

Admin. & Finance	0	0	0
Police	0	0	0
Fire	0	0	3
P.W. - Operations	0	0	1
<b>Total FTE's</b>	<b>0</b>	<b>0</b>	<b>4</b>

## 2010/11 Staffing By Department



## Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET		FY 2011 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>General Fund:</b>									
<b>GENERAL GOVERNMENT AND LEGISLATIVE</b>									
		<b>1</b>	<b>10</b>	<b>1</b>	<b>10</b>	<b>1</b>	<b>10</b>	<b>1</b>	<b>10</b>
Mayor	N/A	0	1	0	1	0	1	0	1
Council member	N/A	0	7	0	7	0	7	0	7
City Attorney	N/A	0	1	0	1	0	1	0	1
City Judge	N/A	0	1	0	1	0	1	0	1
Executive Assistant	27	1	0	1	0	1	0	1	0
<b>ADMINISTRATION &amp; FINANCE</b>									
		<b>16</b>	<b>0.58</b>	<b>16</b>	<b>0.58</b>	<b>15</b>	<b>1.58</b>	<b>15</b>	<b>1.58</b>
City Manager	34	1	0	1	0	1	0	1	0
Assistant City Manager/Purch. Agent	33	0	0	0	0	1	0	1	0
Finance Director/City Clerk	32	1	0	1	0	1	0	1	0
Dir. of Public Works Capital Projects	32	0	0	0	0	0	1	0	1
Human Resources Director	29	1	0	1	0	1	0	1	0
Purchasing Agent	28	1	0	1	0	0	0	0	0
Wellness, Safety & Risk Manager	27	0	0	0	0	1	0	1	0
Sr. Accountant	27	1	0	1	0	1	0	1	0
Business Tax Inspector	25	1	0	1	0	1	0	1	0
Executive Secretary	25	1	0	1	0	1	0	1	0
Payroll Administrator/HR Assistant	25	1	0	1	0	0	0	0	0
Payroll Admin./HR & Purch. Assistant	25	0	0	0	0	1	0	1	0
Administrative Assistant	24	1	0	1	0	1	0	1	0
Purchasing Assistant	23	1	0	1	0	0	0	0	0
Accounts Payable Clerk	23	1	0	1	0	1	0	1	0
Accounting Clerk	22	2	0	2	0	2	0	2	0
Municipal Court Clerk	22	1	0	1	0	1	0	1	0
Central Receptionist	21	1	0	1	0	1	0	1	0
PT Janitorial	N/A	0	0.38	0	0.38	0	0.38	0	0.38
MIS Director	N/A	Contract w/CU		Contract w/CU		Contract w/CU		Contract w/CU	
Part-time, by FTE	N/A	0	0.2	0	0.2	0	0.2	0	0.2
<i>Previously Funded Independently as Separate Fund</i>									
<b>FIRE DEPARTMENT</b>									
		<b>98</b>	<b>0</b>	<b>98</b>	<b>0</b>	<b>95</b>	<b>0</b>	<b>95</b>	<b>0</b>
Fire Chief	32	1	0	1	0	1	0	1	0
Deputy Fire Chief	30	1	0	1	0	1	0	1	0
Battalion Commander	29	3	0	3	0	3	0	3	0
Training Coordinator	28	1	0	1	0	1	0	1	0
Captain	28	5	0	5	0	5	0	5	0
Lieutenant	27	12	0	12	0	12	0	13	0
Arson Investigator	27	1	0	1	0	1	0	1	0
Fire Inspector	27	2	0	2	0	2	0	2	0
Driver/Engineer	26	24	0	24	0	24	0	24	0
Firefighter	25	47	0	47	0	44	0	43	0
Administrative Assistant	24	1	0	1	0	1	0	1	0

## Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET		FY 2011 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>COMMUNITY DEVELOPMENT</b>									
		<b>10</b>	<b>0.38</b>	<b>10</b>	<b>0.38</b>	<b>8</b>	<b>0.38</b>	<b>8</b>	<b>0.38</b>
Community Development Director	31	1	0	1	0	1	0	1	0
Senior Planner	28	1	0	1	0	1	0	1	0
Planner	27	1	0	1	0	1	0	1	0
Community Development Coord.*	27	1	0	1	0	0*	0	0*	0
Chief Building Official	29	1	0	1	0	1	0	1	0
Deputy Building Official	27	1	0	1	0	1	0	0	0
Building Inspector	26	0	0	0	0	0	0	1	0
Building Inspector	26	0	0	0	0	0	0	1	0
Mechanical Inspector	26	1	0	1	0	1	0	0	0
Plumbing Inspector	26	1	0	1	0	1	0	0	0
Administrative Assistant	24	1	0	1	0	1	0	1	0
Permit Clerk	22	1	0	1	0	1	0	1	0
Part-time Janitorial, by FTE	N/A	0	0.38	0	0.38	0	0.38	0	0.38
Part-time, by FTE	N/A	0	0	0	0	0	0	0	0
<i>*Funded Independently in Separate Fund</i>									
<b>POLICE DEPARTMENT</b>									
		<b>104</b>	<b>14</b>	<b>104</b>	<b>14</b>	<b>99</b>	<b>14</b>	<b>107</b>	<b>14</b>
Chief of Police	32	1	0	1	0	1	0	1	0
Assistant Chief	30	1	0	1	0	1	0	1	0
Captain	29	2	0	2	0	2	0	2	0
Lieutenant	28	10	0	10	0	10	0	10	0
Sergeant	27	7	0	7	0	8	0	8	0
Detective	27	11	0	11	0	10	0	10	0
Crime Scene Technician	26	0	0	3	0	3	0	3	0
Crime Prevention Corporal	26	1	0	1	0	1	0	0	0
Support Services Manager	26	1	0	1	0	1	0	1	0
Codes Enforcement Officer*	26	0	0	0	0	0	0	1	0
Master Police Officer	25+1	9	0	9	0	3	0	3	0
Police Officer/K-9	25+1	3	0	3	0	3	0	3	0
Police Officer/Bomb Tech/SRT	25+1	8	0	7	0	15	0	15	0
Police Officer/Crime Scene Tech	25+1	2	0	0	0	0	0	0	0
Police Officer	25	37	0	37	0	31	0	38	0
Codes Enforcement Inspector**	25	0	0	0	0	0	0	1	0
Administrative Assistant	24	1	0	1	0	1	0	1	0
Property/Evidence Clerk	23	1	0	1	0	1	0	1	0
Secretary	23	4	0	4	0	3	0	3	0
Secretary-Quarter Master	23	1	0	1	0	1	0	1	0
Police Records Clerk	22	2	0	2	0	4	0	4	0
Court Liaison	22	1	0	1	0	0	1	0	1
Crime Analysis	22	1	0	1	0	0	0	0	0
School Crossing Guards	N/A	0	13	0	13	0	13	0	13
Custodians	N/A	0	1	0	1	0	0	0	0
<i>*Transferred from PW Landscaping **This position funded by Community Development Block Grant</i>									

**Authorized Employees By Fund, Department, and Position Classification**

Position Classification by Fund and Department	Position Grade	FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET		FY 2011 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>PUBLIC WORKS-OPERATIONS</b>									
		<b>26</b>	<b>0.91</b>	<b>26</b>	<b>0.91</b>	<b>25</b>	<b>1.22</b>	<b>26</b>	<b>1.69</b>
Director of Public Works	32	1	0	1	0	1	0	1	0
Deputy Director	30	1	0	1	0	1	0	1	0
Asst. Dir.-P.W. Operations	28	0	0	0	0	0	0	0	0
Asst. Dir.-P.W. Administration	27	1	0	1	0	1	0	0	0.47
General Supervisor II	27	1	0	1	0	1	0	1	0
General Supervisor I	26	1	0	1	0	1	0	1	0
Building Maint. Supervisor	26	1	0	1	0	1	0	1	0
Support Services Manager	26	0	0	0	0	0	0	1	0
Sign & Marking Supervisor	26	1	0	1	0	1	0	1	0
Construction Inspector	26	2	0	2	0	2	0	2	0
Brick Mason	24	1	0	1	0	1	0	1	0
Motor Equip. Operator III	24	1	0	1	0	1	0	1	0
Motor Equip. Operator II	23	1	0	1	0	1	0	1	0
Secretary	23	1	0	1	0	1	0	1	0
Accounting Technician	23	1	0	1	0	1	0	1	0
Sign Technician	22	2	0	2	0	2	0	2	0
Motor Equip. Operator I	22	5	0	5	0	5	0	5	0
Public Service Worker	21	5	0	5	0	4	0	5	0
P.T. Janitorial	N/A	0	0.38	0	0.38	0	0.62	0	0.62
P.T. Sign Technician	N/A	0	0.53	0	0.53	0	0.6	0	0.6
P.T. Recycle Program	0	0	0	0	0	0	0	0	0
Seasonal, by FTE	N/A	0	0	0	0	0	0	0	0
<b>ANIMAL CONTROL</b>									
		<b>8</b>	<b>0.38</b>	<b>8</b>	<b>0.38</b>	<b>8</b>	<b>0.38</b>	<b>8</b>	<b>1</b>
Animal Control Director	26	1	0	1	0	1	0	1	0
Senior Animal Control Officer	24	2	0	2	0	2	0	2	0
Animal Control Officer	23	2	0	2	0	2	0	2	0
Records Clerk	22	0	0	0	0	0	0	1	0
Animal Control Clerk	21	1	0	1	0	1	0	0	0
Animal Control Attendant	21	2	0	2	0	2	0	2	0
P.T. Clerk	21	0	0	0	0	0	0	0	1
P.T. Janitorial	N/A	0	0.38	0	0.38	0	0.38	0	0
<b>NORTHEAST RECREATION CENTER</b>									
		<b>3</b>	<b>2.2</b>	<b>3</b>	<b>2.2</b>	<b>3</b>	<b>2.2</b>	<b>3</b>	<b>2.2</b>
Recreation Center Supervisor	26	0	0	0	0	0	0	1	0
Recreation Center Supervisor	25	1	0	1	0	1	0	0	0
Asst. Rec. Center Supervisor	23	1	0	1	0	1	0	1	0
Recreation Assistant	21	1	0	1	0	1	0	1	0
Public Service Worker	21	0	1	0	1	0	1	0	1
P.T. Janitorial	N/A	0	0.45	0	0.45	0	0.45	0	0.45
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75	0	0.75

## Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET		FY 2011 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>PARKS &amp; RECREATION DEPT.</b>									
		<b>9</b>	<b>4</b>	<b>9</b>	<b>4</b>	<b>9</b>	<b>4</b>	<b>9</b>	<b>4</b>
Director of Parks & Recreation	31	1	0	1	0	1	0	1	0
Assistant Director of Parks & Rec.	29	0	0	0	0	0	0	1	0
Parks Superintendent	27	1	0	1	0	1	0	0	0
General Supervisor I	26	0	0	0	0	0	0	1	0
Assistant Supervisor	23	1	0	1	0	1	0	0	0
Secretary	23	1	0	1	0	1	0	1	0
Motor Equip. Operator I	22	1	0	1	0	1	0	1	0
Public Service Worker	21	4	0	4	0	4	0	4	0
Seasonal, by FTE	N/A	0	4	0	4	0	4	0	4
<b>CLEVELAND COMMUNITY CENTER</b>									
		<b>4</b>	<b>3.34</b>	<b>4</b>	<b>3.34</b>	<b>4</b>	<b>3.34</b>	<b>4</b>	<b>3.34</b>
Rec. Ctr./Program Supervisor	26	1	0	1	0	1	0	1	0
Asst. Rec. Center Supervisor	23	1	0	1	0	1	0	1	0
Recreation Assistant	21	1	0	1	0	1	0	1	0
Public Service Worker	21	1	0	1	0	1	0	1	0
P.T. Janitorial	N/A	0	0.45	0	0.45	0	0.45	0	0.45
Part Time Worker	N/A	0	0	0	0	0	1	0	1
Seasonal, by FTE	N/A	0	2.89	0	2.89	0	2.89	0	2.89
<b>LANDSCAPING MAINTENANCE***</b>									
		<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>7</b>	<b>0</b>
Urban Forester	27	1	0	1	0	1	0	0	0
General Supervisor I	26	1	0	1	0	1	0	1	0
Codes Enforcement Officer*	26	0	0	0	0	1	0	0	0
Codes Enforcement Inspector**	25	0	0	0	0	1	0	0	0
Forestry Inspector	25	0	0	0	0	0	0	1	0
Forestry Technician	24	1	0	1	0	1	0	1	0
Motor Eq. Operator II	23	1	0	1	0	1	0	1	0
Motor Eq. Operator I	22	4	0	4	0	4	0	3	0
Public Service Worker	21	0	0	0	0	0	0	0	0
<i>*Transferred to Police Department ** This position Funded by Comm. Dev. Block Grant ***Transferred from Public Works Dept. to Recreation Dept.</i>									
<b>TINSLEY PARK</b>									
		<b>0</b>	<b>7.04</b>	<b>0</b>	<b>7.04</b>	<b>0</b>	<b>7.04</b>	<b>0</b>	<b>7.04</b>
Manager-Concession	N/A	0	0.52	0	0.52	0	0.52	0	0.52
Concession Helper	N/A	0	1.04	0	1.04	0	1.04	0	1.04
Custodian	N/A	0	0.4	0	4	0	4	0	4
Laborer	N/A	0	0.42	0	0.42	0	0.42	0	0.42
Park Gatekeeper	N/A	0	0.08	0	0.08	0	0.08	0	0.08
Pool Manager	N/A	0	0.27	0	0.27	0	0.27	0	0.27
Assistant Pool Manager	N/A	0	0.27	0	0.27	0	0.27	0	0.27
Pool Gatekeeper	N/A	0	0.27	0	0.27	0	0.27	0	0.27
Lifeguard	N/A	0	3.77	0	3.77	0	3.77	0	3.77

**Authorized Employees By Fund, Department, and Position Classification**

Position Classification by Fund and Department	Position Grade	FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET		FY 2011 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>WATERVILLE GOLF COURSE:</b>									
		<b>6</b>	<b>3.85</b>	<b>6</b>	<b>3.85</b>	<b>6</b>	<b>3.85</b>	<b>6</b>	<b>3.85</b>
Golf Course Mgr./Superintendent	29	1	0	1	0	1	0	0	0
Golf Course Manager	29	0	0	0	0	0	0	0	0
Golf Course Mgr./Supervisor	27	0	0	0	0	0	0	1	0
Golf Course Superintendent	26	0	0	0	0	0	0	1	0
Crew Supervisor	23	1	0	1	0	1	0	0	0
Mechanic I	23	1	0	1	0	1	0	0	0
Senior Greenskeeper	23	0	0	0	0	0	0	1	0
Greenskeeper	22	1	0	1	0	1	0	0	0
Public Service Worker	21	1	0	1	0	1	0	2	0
Recreation Assistant	21	1	1	1	1	1	1	1	1
Seasonal, by FTE	N/A	0	2.85	0	2.85	0	2.85	0	2.85
<b>PUBLIC WORKS-ENGINEERING</b>									
		<b>7</b>	<b>0.38</b>	<b>7</b>	<b>0.38</b>	<b>7</b>	<b>0.72</b>	<b>7</b>	<b>0</b>
City Engineer	30	1	0	1	0	1	0	1	0
Traffic Engineer	28	1	0	1	0	1	0	1	0
Staff Engineer	28	0	0	0	0	0	0	0	0
Assistant to City Engineer	28	1	0	1	0	1	0	1	0
Signal Technician	26	1	0	1	0	1	0	1	0
Engineering Technician	26	1	0	1	0	1	0	1	0
Drafting Technician	25	1	0	1	0	1	0	1	0
Secretary	23	1	0	1	0	1	0	1	0
Public Service Worker	21	0	0	0	0	0	0	0	0
P.T. Janitorial	N/A	0	0.38	0	0.38	<i>Moved to PW - Operations</i>		<i>Moved to PW - Operations</i>	
Part Time Engineering Aide, by FTE	N/A	0	0	0	0	0	0	0	0
Part Time Office Assistant, by FTE	N/A	0	0	0	0	0	0.72	0	0
<b>PUBLIC WORKS-STORMWATER</b>									
		<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>
Storm Water/Project Development Mgr.	29	0	0	0	0	0	0	1	0
Storm Water Manager	28	1	0	1	0	1	0	0	0
Staff Engineer	28	0	0	0	0	0	0	0	0
Engineering Technician	25	1	0	1	0	1	0	1	0

## Authorized Employees By Fund, Department, and Position Classification

Position Classification by Fund and Department	Position Grade	FY 2008 BUDGET		FY 2009 BUDGET		FY 2010 BUDGET		FY 2011 BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
<b>Other Funds:</b>									
<i>SOLID WASTE</i>									
<i>MANAGEMENT FUND:</i>									
		<b>13.4</b>	<b>1</b>	<b>13.4</b>	<b>1</b>	<b>14</b>	<b>0.23</b>	<b>14</b>	<b>0.23</b>
General Supervisor	26	1	0	1	0	1	0	1	0
Construction Inspector	26	1	0	1	0	1	0	1	0
Motor Eq. Operator III	24	5.4*	0	5.4*	0	6	0	6	0
Accounting Technician	23	1	0	1	0	1	0	1	0
Motor Equipment Operator II	23	1	0	1	0	1	0	1	0
Motor Equipment Operator I	22	2	0	2	0	2	0	2	0
Public Service Worker	21	2	0	2	0	2	0.23	2	0.23
P.T. Recycle Program	0	0	1	0	1	0	0	0	0
<i>BRUSH CHIPPING FUND:</i>									
		<b>0.6</b>	<b>0</b>	<b>0.6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Motor Equipment Operator III*	24	0.6	0	0.6	0	0	0	0	0
<i>*This Employee previously funded by both Solid Waste and Brush Chipping Funds-moved to Solid Waste FY2010</i>									
<i>STATE STREET AID</i>									
<i>FUND:</i>									
		<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>
General Supervisor II	27	0	0	0	0	1	0	1	0
General Supervisor	26	2	0	2	0	1	0	1	0
Motor Equip. Operator III	24	3	0	3	0	3	0	3	0
Brick Mason	24	1	0	1	0	1	0	1	0
Motor Equip. Operator II	23	1	0	1	0	1	0	1	0
Motor Equip. Operator I	22	3	0	3	0	3	0	3	0
Public Service Worker	21	1	0	1	0	1	0	1	0
<i>COMMUNITY DEV. BLOCK GRANT:</i>									
		<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>
Community Development Coord.	27	1	0	1	0	1	0	1	0
Codes Enforcement Inspector	25	1	0	1	0	1	0	1	0
<i>FLEET MANAGEMENT FUND:</i>									
		<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>0</b>
Fleet Manager	28	1	0	1	0	1	0	1	0
Maint. Supervisor (auto)	26	1	0	1	0	1	0	1	0
Mechanic III	26	4	0	4	0	4	0	4	0
Parts Manager	25	1	0	1	0	1	0	1	0
Mechanic II	25	1	0	1	0	1	0	1	0
Mechanic I	23	0	0	0	0	0	0	0	0
<b>TOTALS</b>		<b>337</b>	<b>48.06</b>	<b>337</b>	<b>48.06</b>	<b>328</b>	<b>47.94</b>	<b>332</b>	<b>25.55</b>

<b>Positions Authorized but Unfunded:</b>									
Assistant City Manager	33	1	0	1	0	0	0	0	0
Firefighter	25	3	0	3	0	3	0	3	0
Police Officer*	25	6	0	6	0	4*	0	0	0
MEO I	22	5	0	5	0	4	0	5	0
<i>*2 positions moved due to re-structuring</i>									
		<b>15</b>	<b>0</b>	<b>15</b>	<b>0</b>	<b>10*</b>	<b>0</b>	<b>8</b>	<b>0</b>

City of Cleveland, Tennessee  
Schematic List of Classes Grouped by Grade

**Salary Grade 20**

Golf Shop Worker

**Salary Grade 21**

Animal Control Attendant  
Central Receptionist  
Public Service Worker  
Recreation Assistant

**Salary Grade 22**

Accounting Clerk  
Animal Control Records Clerk  
Court Clerk  
Court Liaison  
Greens Keeper  
Library Assistant  
MEO I  
Permit Clerk  
Records Clerk  
Senior Library Assistant  
Sign Technician

**Salary Grade 23**

Accounting Technician  
Accounts Payable Clerk  
Animal Control Officer  
Library Circulation Supervisor  
Mechanic I  
MEO II  
Property/Evidence Clerk  
Recreation Center Assistant Supervisor  
Secretary  
Secretary – Quartermaster  
Senior Greens keeper  
Library Technical Processing Supervisor

City of Cleveland, Tennessee  
Schematic List of Classes Grouped by Grade

**Salary Grade 24**

Administrative Assistant  
Brick Mason  
Forestry Technician  
History Branch Supervisor  
MEO III  
MSAG Coordinator  
Senior Animal Control Officer  
Telecommunicator  
TAC/Records Officer-CBCC

**Salary Grade 25**

Business Tax Inspector  
Codes Enforcement Inspector  
Drafting Technician  
Engineering Technician  
Executive Secretary  
Firefighter  
Forestry Inspector  
HR & Purchasing Assistant/Payroll Administrator  
Mechanic II  
Parts Manager  
Police Officer/MPO  
Storm Water Technician  
Recreation Center Supervisor  
Shift Supervisor

**Salary Grade 26**

Accountant  
Animal Shelter Director  
Auto Maintenance Supervisor  
Building Inspector  
Building Maintenance Supervisor  
Children's Librarian  
Circulation Librarian  
Code Enforcement Officer  
Construction Inspector  
Crime Scene Technician  
Corporal - Police

City of Cleveland, Tennessee  
Schematic List of Classes Grouped by Grade

**Salary Grade 26 (cont'd.)**

Engineering Technician  
General Supervisor I  
Driver/Engineer – Fire  
Golf Course Superintendent  
Mechanic III  
Mechanical Inspector  
Plumbing Inspector  
Recreation Center/Program Supervisor  
Reference Librarian  
Sign/Marking Supervisor  
Signal Technician  
Senior Supervisor-Communications  
Support Services Manager

**Salary Grade 27**

Arson Investigator  
Deputy Building Official  
Community Development Block Grant Administrator  
Communications Center Assistant Director  
Detective  
Executive Assistant  
Fire Inspector  
Fire Lieutenant  
General Supervisor II  
Golf Course Manager/Supervisor  
Planner  
Police Sergeant  
Senior Accountant  
Wellness/Safety & Risk Manager

**Salary Grade 28**

Assistant to City Engineer  
Fire Captain  
Fire Marshall  
Fire Training Coordinator  
Fleet Manager  
Planning/Research Manager

City of Cleveland, Tennessee  
Schematic List of Classes Grouped by Grade

**Salary Grade 28 (cont'd.)**

Police Lieutenant  
Senior Planner  
Traffic Engineer

**Salary Grade 29**

Assistant Director of Parks & Recreation  
Chief Building Official  
Communications Center Director  
Fire Battalion Commander  
Human Resources Director  
Library Director  
Police Captain  
Storm Water/Project Development Manager

**Salary Grade 30**

Assistant Police Chief  
City Engineer  
Deputy Director – Public Works  
Deputy Fire Chief

**Salary Grade 31**

Parks & Recreation Director  
Community Development Director

**Salary Grade 32**

Director of Public Works Capital Projects  
Finance Director/City Clerk  
Fire Chief  
Police Chief  
Public Works Director

City of Cleveland, Tennessee  
Schematic List of Classes Grouped by Grade

**Salary Grade 33**

Assistant City Manager/Purchasing Agent

**Salary Grade 34**

City Manager

CITY OF CLEVELAND  
FY11 Salary Schedule  
1% C.O.L.A.  
40 Hour Workweek

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
20 Annual	18,639.80	19,292.20	19,967.42	20,666.28	21,389.60	22,138.24	22,913.08	23,715.04	24,545.06	25,404.14	26,293.28	27,213.55	28,166.02
20 Monthly	1,553.29	1,607.65	1,663.92	1,722.16	1,782.43	1,844.82	1,909.39	1,976.21	2,045.38	2,116.97	2,191.06	2,267.75	2,347.12
20 Hourly	8.9614	9.2751	9.5997	9.9357	10.2835	10.6434	11.0159	11.4015	11.8005	12.2135	12.6410	13.0834	13.5414
21 Annual	20,876.78	21,607.47	22,363.73	23,146.46	23,956.58	24,795.06	25,662.89	26,561.09	27,490.73	28,452.91	29,448.76	30,479.46	31,546.24
21 Monthly	1,739.70	1,800.59	1,863.61	1,928.83	1,996.34	2,066.22	2,138.53	2,213.38	2,290.85	2,371.03	2,454.02	2,539.91	2,628.80
21 Hourly	10.0369	10.3882	10.7518	11.1281	11.5176	11.9207	12.3379	12.7698	13.2167	13.6793	14.1581	14.6536	15.1665
22 Annual	23,381.99	24,200.36	25,047.37	25,924.03	26,831.37	27,770.47	28,742.44	29,748.42	30,789.62	31,867.25	32,982.61	34,137.00	35,331.79
22 Monthly	1,948.46	2,016.66	2,087.24	2,160.29	2,235.90	2,314.16	2,395.16	2,478.99	2,565.75	2,655.55	2,748.50	2,844.70	2,944.26
22 Hourly	11.2413	11.6348	12.0420	12.4635	12.8997	13.3512	13.8185	14.3021	14.8027	15.3208	15.8570	16.4120	16.9864
23 Annual	26,186.87	27,103.42	28,052.03	29,033.86	30,050.04	31,101.79	32,190.35	33,317.02	34,483.11	35,690.02	36,939.17	38,232.04	39,570.17
23 Monthly	2,182.20	2,258.57	2,337.62	2,419.44	2,504.12	2,591.77	2,682.48	2,776.36	2,873.54	2,974.11	3,078.21	3,185.94	3,297.45
23 Hourly	12.5898	13.0305	13.4866	13.9586	14.4471	14.9528	15.4761	16.0178	16.5784	17.1587	17.7592	18.3808	19.0241
24 Annual	29,331.25	30,357.85	31,420.37	32,520.09	33,658.29	34,836.33	36,055.60	37,317.55	38,623.66	39,975.49	41,374.63	42,822.74	44,321.54
24 Monthly	2,444.22	2,529.77	2,618.31	2,709.96	2,804.80	2,902.97	3,004.58	3,109.74	3,218.58	3,331.23	3,447.82	3,568.49	3,693.39
24 Hourly	14.1016	14.5951	15.1059	15.6347	16.1819	16.7482	17.3344	17.9411	18.5691	19.2190	19.8916	20.5879	21.3084
25 Annual	32,848.71	33,998.42	35,188.36	36,419.96	37,694.65	39,013.97	40,379.46	41,792.74	43,255.48	44,769.43	46,336.36	47,958.13	49,636.66
25 Monthly	2,737.34	2,833.15	2,932.31	3,034.94	3,141.16	3,251.10	3,364.89	3,482.66	3,604.55	3,730.71	3,861.29	3,996.43	4,136.31
25 Hourly	15.7927	16.3454	16.9175	17.5096	18.1224	18.7567	19.4132	20.0927	20.7959	21.5238	22.2771	23.0568	23.8638
26 Annual	36,791.14	38,078.83	39,411.59	40,790.99	42,218.68	43,696.33	45,225.70	46,808.60	48,446.90	50,142.54	51,897.53	53,713.95	55,593.93
26 Monthly	3,065.87	3,173.17	3,284.24	3,399.18	3,518.16	3,641.29	3,768.74	3,900.64	4,037.16	4,178.46	4,324.71	4,476.08	4,632.74
26 Hourly	17.6880	18.3071	18.9479	19.6111	20.2974	21.0079	21.7431	22.5041	23.2918	24.1070	24.9507	25.8240	26.7279
27 Annual	41,207.18	42,649.43	44,142.16	45,687.13	47,286.18	48,941.20	50,654.14	52,427.03	54,261.98	56,161.15	58,126.79	60,161.23	62,266.87
27 Monthly	3,433.87	3,554.05	3,678.44	3,807.19	3,940.44	4,078.35	4,221.10	4,368.84	4,521.74	4,680.01	4,843.81	5,013.34	5,188.81
27 Hourly	19.8111	20.5045	21.2222	21.9650	22.7337	23.5294	24.3530	25.2053	26.0875	27.0006	27.9456	28.9237	29.9360
28 Annual	46,151.73	47,767.04	49,438.88	51,169.24	52,960.17	54,813.77	56,732.26	58,717.88	60,773.01	62,900.07	65,101.57	67,380.12	69,738.43
28 Monthly	3,845.90	3,980.51	4,119.83	4,264.02	4,413.26	4,567.73	4,727.60	4,893.06	5,064.32	5,241.57	5,425.03	5,614.90	5,811.42
28 Hourly	22.1883	22.9649	23.7687	24.6006	25.4616	26.3528	27.2751	28.2298	29.2178	30.2404	31.2988	32.3943	33.5281
29 Annual	51,689.80	53,498.95	55,371.41	57,309.41	59,315.24	61,391.27	63,539.97	65,763.87	68,065.60	70,447.90	72,913.57	75,465.55	78,106.84
29 Monthly	4,307.40	4,458.16	4,614.20	4,775.69	4,942.84	5,115.84	5,294.90	5,480.22	5,672.02	5,870.55	6,076.01	6,288.67	6,508.78
29 Hourly	24.8509	25.7206	26.6209	27.5526	28.5169	29.5150	30.5481	31.6172	32.7238	33.8692	35.0546	36.2815	37.5514

CITY OF CLEVELAND  
 FY11 Salary Schedule  
 1% C.O.L.A.  
 40 Hour Workweek

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
30 Annual	57,892.02	59,918.24	62,015.38	64,185.92	66,432.43	68,757.56	71,164.08	73,654.82	76,232.74	78,900.88	81,662.41	84,520.60	87,478.82
Monthly	4,824.24	4,993.09	5,167.85	5,348.72	5,535.93	5,729.69	5,930.23	6,137.78	6,352.61	6,574.95	6,805.07	7,043.25	7,289.76
Hourly	27.8327	28.8068	29.8151	30.8586	31.9387	33.0565	34.2135	35.4110	36.6504	37.9331	39.2608	40.6349	42.0571
31 Annual	64,839.32	67,108.70	69,457.50	71,888.52	74,404.61	77,008.77	79,704.08	82,493.72	85,381.01	88,369.34	91,462.27	94,663.45	97,976.67
Monthly	5,403.17	5,592.28	5,788.01	5,990.59	6,200.27	6,417.27	6,641.88	6,874.34	7,114.95	7,363.97	7,621.71	7,888.47	8,164.57
Hourly	31.1728	32.2638	33.3930	34.5618	35.7714	37.0234	38.3193	39.6604	41.0486	42.4853	43.9722	45.5113	47.1042
32 Annual	72,619.76	75,161.45	77,792.10	80,514.82	83,332.84	86,249.49	89,268.22	92,392.61	95,626.35	98,973.27	102,437.34	106,022.65	109,733.44
Monthly	6,051.53	6,263.33	6,482.55	6,709.44	6,944.27	7,187.32	7,438.88	7,699.24	7,968.71	8,247.61	8,536.28	8,835.05	9,144.28
Hourly	34.9133	36.1353	37.4000	38.7090	40.0639	41.4661	42.9174	44.4195	45.9742	47.5833	49.2487	50.9724	52.7565
33 Annual	81,377.13	84,225.33	87,173.22	90,224.28	93,382.13	96,650.50	100,033.27	103,534.44	107,158.14	110,908.68	114,790.48	118,808.15	122,966.43
Monthly	6,781.30	7,018.64	7,264.30	7,518.55	7,781.69	8,054.05	8,335.95	8,627.70	8,929.67	9,242.21	9,565.69	9,900.49	10,247.01
Hourly	39.1236	40.4929	41.9102	43.3771	44.8953	46.4666	48.0929	49.7762	51.5183	53.3215	55.1877	57.1193	59.1185
34 Annual	91,094.87	94,283.19	97,583.10	100,998.51	104,533.46	108,192.13	111,978.86	115,898.12	119,954.55	124,152.96	128,498.31	132,995.75	137,650.60
Monthly	7,591.09	7,856.78	8,131.77	8,416.38	8,710.95	9,015.84	9,331.39	9,657.99	9,996.02	10,345.88	10,707.99	11,082.77	11,470.66
Hourly	43.7956	45.3285	46.9150	48.5570	50.2565	52.0154	53.8360	55.7202	57.6705	59.6889	61.7780	63.9403	66.1782

CITY OF CLEVELAND  
 FY11 Salary Schedule  
 1% C.O.L.A.  
 28-Day including O.T.

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13
25 Annual Hourly	32,849.09	33,998.81	35,188.76	36,420.37	37,695.08	39,014.41	40,379.92	41,793.21	43,255.98	44,769.94	46,336.88	47,958.67	49,637.23
	11.5911	11.9968	12.4166	12.8512	13.3010	13.7666	14.2484	14.7471	15.2632	15.7974	16.3503	16.9226	17.5149
26 Annual Hourly	36,791.00	38,078.69	39,411.44	40,790.84	42,218.52	43,696.17	45,225.54	46,808.43	48,446.72	50,142.36	51,897.34	53,713.75	55,593.73
	12.9820	13.4364	13.9066	14.3934	14.8971	15.4185	15.9582	16.5167	17.0948	17.6931	18.3124	18.9533	19.6167
27 Annual Hourly	41,206.92	42,649.16	44,141.88	45,686.85	47,285.89	48,940.89	50,653.83	52,426.71	54,261.64	56,160.80	58,126.43	60,160.85	62,266.48
	14.5402	15.0491	15.5758	16.1210	16.6852	17.2692	17.8736	18.4992	19.1467	19.8168	20.5104	21.2282	21.9712
28 Annual Hourly	46,151.69	47,767.00	49,438.85	51,169.21	52,960.13	54,813.73	56,732.21	58,717.84	60,772.96	62,900.02	65,101.52	67,380.07	69,738.37
	16.2850	16.8550	17.4449	18.0555	18.6874	19.3415	20.0184	20.7191	21.4442	22.1948	22.9716	23.7756	24.6078

## ***City of Cleveland Fringe Benefits Summary***

The City provides a comprehensive package of fringe benefits for employees. The package includes the following:

### ***Health/Dental Insurance Coverage***

City employees are covered by the City of Cleveland Health and Dental Insurance Plan. The City and its employees will pay the following rates (*estimated*) for insurance coverage:

<u>Coverage</u>	<u>City Rates</u>		<u>Employee Rates</u>		<u>Total Cost</u>	
	Med	Dental	Med	Dental	Med	Dental
Individual	\$394.46	22.73	0	0	394.46	22.73
Family	\$725.52	40.76	316.00	18.06	1041.52	58.82

Health and dental insurance coverage was bid out in 2010. The objective in the bid process is to maintain or increase current benefits to employees with no increase in rates due to budgetary constraints. Details of the coverage are available in the employee health benefit handbook.

### ***Life Insurance Coverage:***

City employees are provided with two times their annual salary for life insurance and accidental death and dismemberment insurance. Dependent coverage is provided in the amount of \$2,000 on a spouse and \$1,000 on dependent children. The City currently pays \$ 0.30 per \$1,000 of salary for life and accidental death and dismemberment insurance for employees. 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 \$5000 per month in the event of disability. This benefit begins after the exhaustion of sick leave or 90 days, whichever is greater.

### ***Employee Assistance Program:***

The Employee Assistance Program provides employees and family members with confidential counseling for a wide variety of purposes including such issues as divorce, personal stress, anxiety, depression, financial problems, alcohol/drug problems, etc. Counseling services offered include individual counseling, marriage and family counseling, grief counseling, academic assessment and testing, anger management, etc. The program also offers employee and supervisor training to City employees in such areas as Drug Free Workplace, Workplace Violence, Sexual Harassment, Conflict Resolution and others.

***Flexible Spending Account Program:***

The Flexible Spending Account Program is a plan that allows employees to use pre-tax dollars to pay for certain out-of-pocket expenses such as un-reimbursed medical and dental expenses including co-pays and deductibles, dependent care expenses, over-the-counter medications, eyeglasses, etc. Employees elect to have a specified amount of earnings deducted from their pay before taxes and deposited in a Flexible Spending Account. Once expenses are incurred, a claim is filed and the employee is reimbursed or the claim is paid directly to the provider from the employee's account. Both the City and the employee save on federal taxes, and the savings to the City usually is greater than the fees that are charged for administration of the plan.

***Paid Sick Leave:***

Employees are credited with one day of sick leave per month (number of hours equivalent to normal daily work schedule). Unlimited accumulation is allowed. Unused sick leave is not paid at termination of employment. However, credit is given for unused sick leave for employees retiring under the City's retirement plan.

***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 15 calendar days in a 12 month period.

***Paid Vacation Leave:***

Employees earn vacation leave on a monthly accrual basis based on length of service. The following days of vacation are earned on an annual basis. 24/48 Fire personnel earn vacation time at 1.4 times the rate of a regular 40 hour per week employee:

Years Service	Days Vacation per Year
0 - 1	5
1 - 4	10
5 - 14	15
15 - 19	20
20+	25

***Paid Holidays:***

Employees are paid for 12 holidays annually either with time off or additional compensation. The paid holidays are:

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

***Retirement Plan:***

City employees are covered by the Tennessee Consolidated Retirement System. The City pays the full cost of membership for employees. The current contribution rate is 16.69% of gross wages for most employees. For 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 death benefit, 25 year retirement, 5 year vesting, 3.6% indexing, prior service buyback, and military service credit.

***Retiree Premium Reduction Plan/Medicare Supplement:***

Effective June 12, 2006, the City allows retirees under age 65 and future retirees to remain on the City's health insurance coverage for life. Employees have the option of selecting to remain on the City's health insurance coverage or may choose to participate in the Medicare Supplement Program. A percentage of the premium is paid by the City, based on the employee's years of service. Retirees must have 10 years of service to remain on the City's coverage or qualify for the Medicare Supplement Program, and the premium reduction for both the health insurance and Medicare supplement starts at 15 years of service. The City pays 50% of the 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.

***Deferred Compensation Plan:***

City employees are eligible for a 457 Deferred Compensation Program administered by Nationwide Retirement Solutions. This is a voluntary tax-favored program that allows public employees to contribute a portion of their salary before federal taxes into a supplemental retirement account. Various options are available including fixed rate annuities, publicly available mutual funds and life insurance.

***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 regular earnings for a period of 30 calendar days.

***Educational Reimbursement and Career Training:***

City employees are eligible for up to \$1430 per fiscal year for reimbursement of expenses for continuing education. Employees who have not completed high school are eligible for a \$250 bonus for obtaining a GED. Employees are provided with job related training and certifications as needed such as Police POST certification, Firefighter certification, Building Inspector certification, SCBA certification for Firefighters, etc., and various other types of supervisory training and job-related courses and seminars.

***Electronic Direct Deposit:***

City employees have the option of having their payroll check electronically deposited directly to any financial institution.

***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 Vision, Accident, Cancer, Intensive Care, Etc. Insurance Coverage:***

Employees have available at their own expense through payroll deduction group rate vision coverage as well as various other types of insurance through AFLAC and Colonial Insurance Companies.

***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 5<sup>th</sup> year of service at July 1<sup>st</sup>, all employees will receive longevity pay in the amount of \$250, with an additional \$50 added annually for each year of service completed.

**Service Awards:**

City employees are provided with service awards for total years of service as of December 31<sup>st</sup> of each year. Service time includes all current and any prior periods of service combined. Employees may choose to receive cash or a gift certificate. Retiring employees who reach a qualifying number of years in the year they retire will receive the award payment 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 City employees receive a \$100 bonus in December of each year.

**College Incentive Pay:**

Employees hired prior to January 1, 1993 who have college credit hours receive a lump sum payment annually based on the total number of credit hours. The amounts are:

<u>Credit Hours</u>	<u>Amount</u>
37.5 - 82.5	\$125.00
83.0 - 127.5	\$280.00
128.5 - BS	\$435.00
BS Degree	\$625.00
Masters	\$750.00

**FICA Taxes:**

7.65% of wages.

**Competitive Wages, Overtime Pay, and Compensatory Time:**

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

**Annual City Picnic and Employee Appreciation Day:**

Employees are honored annually with a city-wide picnic in June and a luncheon in December, providing funds are available. Food and prizes are provided entirely by the City.

***Sold Vacation:***

Employees are allowed to receive pay in lieu of time off for up to one week 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***

CLEVELAND BOARD OF EDUCATION, CLEVELAND FIRE AND POLICE DEPARTMENTS, CLEVELAND CITY-OTHER DEPARTMENTS, CLEVELAND UTILITIES-WATER DIVISION, CLEVELAND UTILITIES-ELECTRIC DIVISION, CLEVELAND SANITATION DEPARTMENT

### **PLAN DESCRIPTION**

Certain employees of the above Departments of the City of Cleveland are members of the Political Subdivision Pension Plan (PSPP), an agent multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with 5 years of service or at any age with 30 years of service. A reduced retirement benefits is available to vested members at the age of 55. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There are no service requirements for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the system after July 1, 1979 become vested after 5 years of service and members joining prior to July 1, 1979 were vested after 4 years of service. Benefit provisions are established in state statute found in Title 8, Chapter 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Political subdivisions such as the City of Cleveland participate in the TCRS as individual entities and are liable for all costs associated with the operation and administration of their plan. Benefit improvements are not applicable to a political subdivision unless approved by the chief governing body.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPP. That report may be obtained by writing to Tennessee Treasury Department, Consolidated Retirement System, 10<sup>th</sup> Floor Andrew Jackson Building, Nashville, TN 37243-0230 or can be accessed at [www.treasury.state.tn.us](http://www.treasury.state.tn.us).

### **FUNDING POLICY**

The City of Cleveland Plan is non-contributory and has assumed employee contributions up to 5.0 percent of annual covered payroll.

The City of Cleveland is required to contribute at an actuarially determined rate; the rate for the fiscal year ending June 30, 2009 was 17.80% of annual covered payroll. The contribution requirement of plan members is set by state statute. Contribution requirement for Cleveland City is established and may be amended by the TCRS Board of Trustees

## ANNUAL PENSION COST

For the year ending June 30, 2009, the City's annual pension cost of \$4,919,306 to TCRS was equal to the City's required and actual contributions. The required contributions were determined as part of the July 1, 2007 actuarial valuation using the frozen entry age method. Significant actuarial assumptions used in the valuation include (a) rate of return on investment of present and future assets of 7.5 percent a year compounded annually, (b) projected salary increases of 4.75 percent annual rate (no explicit assumption is made regarding the portion attributable to the effects of inflation on salaries), (c) projected 3.5 percent annual increase in the Social Security wage base, and (d) projected post retirement increases of 3.0 percent annually. The actuarial value of assets was determined using techniques that smooth the effect of short-term volatility in the market value of total investments over a five-year period. The City's unfunded actuarial liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at July 1, 2007 was 8 years. An actuarial valuation was performed as of July 1, 2007, which established contribution rates effective July 1, 2008.

### Trend Information

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/2009	\$4,919,306	100%	\$0.00
6/30/2008	\$4,568,248	100%	\$0.00
6/30/2007	\$4,204,899	100%	\$0.00
6/30/2006	\$3,340,890	100%	\$0.00
6/30/2005	\$3,044,151	100%	\$0.00
6/30/2004	\$2,410,210	100%	\$0.00
6/30/2003	\$2,311,987	100%	\$0.00
6/30/2002	\$1,657,787	100%	\$0.00
6/30/2001	\$1,528,993	100%	\$0.00
6/30/2000	\$1,168,091	100%	\$0.00

## CLEVELAND CITY SCHOOL SYSTEM

### PLAN DESCRIPTION

The Cleveland City Schools contribute to the State Employees, Teachers, and Higher Education Employees Pension Plan (SETHEPP), a cost-sharing, multiple-employer defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS). TCRS provides retirement benefits as well as death and disability benefits to plan members and their beneficiaries. Benefits are determined by a formula using the member's high five-year average salary and years of service. Members become eligible to retire at the age of 60 with five years of service or at any age with 30 years of service. A reduced retirement benefit is available to members who are at least 55 years

of age or have 25 years of service. Disability benefits are available to active members with five years of service who become disabled and cannot engage in gainful employment. There is no service requirement for disability that is the result of an accident or injury occurring while the member was in the performance of duty. Members joining the plan on or after July 1, 1979 are vested after five years of service. Members joining prior to July 1, 1979 are vested after four years of service. Benefit provisions are established in state statute found in Title 8, Chapters 34-37 of the Tennessee Code Annotated (TCA). State statutes are amended by the Tennessee General Assembly. Cost of living adjustments (COLA) are provided each July based on the percentage change in the Consumer Price Index (CPI) during the previous calendar year. No COLA is granted if the CPI increases less than one-half percent. The maximum annual COLA is capped at three percent.

The TCRS issues a publicly available financial report that includes financial statements and required supplementary information for the SETHEPP. That report may be obtained by writing to the Tennessee Treasury Department, Consolidated Retirement System, 10<sup>th</sup> Floor, Andrew Jackson Building, Nashville, TN 37243-0239 or can be accessed at [www.treasury.state.tn.us](http://www.treasury.state.tn.us).

## **FUNDING POLICY**

Most teachers are required by state statute to contribute 5 percent of their salary to the plan. The Cleveland City Schools are required to contribute to an actuarially determined rate. The rate for the fiscal year ending June 30, 2009 was 6.42 percent of annual covered payroll. The contribution requirement of Cleveland City Schools is established and may be amended by the TCRS Board of Trustees. Cleveland City School's contributions to TCRS for the years ending June 30, 2009, 2008, and 2007, were \$1,180,974, \$1,123,267, and \$1,039,095, respectively, equal to the required contributions for each year.

## **CLEVELAND UTILITIES – CSA PENSION PLAN**

### **PLAN DESCRIPTION**

All employees of the Cleveland Utilities-Electric Division hired prior to October 15, 1993 participate in a cost-sharing 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.

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).

The Cleveland Utilities 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, 93 Coley Road, Tupelo, MS 38803-3480, or by calling (662) 842-5962.

## **FUNDING POLICY**

Participants are not required to contribute to the CSA Plan. The Board is required to contribute an actuarially determined amount. The contribution requirements of the Board are established and may be amended by the CSA Board of Directors. The Board’s contributions to the CSA Plan for the year ending June 30, 2009, 2008 and 2007 were \$972,426, \$818,793 and \$866,496, respectively, and were equal to the required contribution established by the CSA Board.

## **ANNUAL PENSION COST AND NET PENSION OBLIGATION**

Determined in accordance with GASB Statement No. 27, there is no net pension obligation as the Board has contributed the annual required contribution, adjusted with interest, as calculated by actuarial valuation. The annual required contribution was determined as part of an actuarial valuation performed as of October 1, 2008, using the frozen entry age method. Significant actuarial assumptions used in the valuation included (a) a rate of return on the investment of present and future assets of 7% per year compounded annually, (b) projected salary increases of 4% per year compounded annually, and (c) no postretirement benefit increases.

## **POSTRETIREMENT BENEFITS**

In addition to the pension benefits described above, the City, Cleveland Utilities and City Schools provide postretirement medical, hospitalization and dental benefits to all employees who retire from the entities. Although there exists no statutory, contractual or other authority under which provisions and obligations to contribute are established, the entities have no plans to discontinue these benefits. Expenses for postretirement health

care benefits are recognized as retirees' insurance premiums are paid. The required supplementary information provides more detail concerning the actuarial accrued liabilities.

Retired employees of general government not eligible for Medicare, Medicaid or other employer provided insurance benefits may continue coverage with the City's health insurance plan, and if they meet the minimum requirements, will be eligible for a premium reduction based on years of service, the City paying the reduced amount of premium. The reduction schedule is a 50% reduction for 15 years of service and an additional 3.33% reduction for each additional year of service to a maximum of 100% paid for 30 or more years of service.

Beginning July 1, 1997, the Cleveland City Schools began paying a portion of health insurance premiums for employees retiring during the 1998 fiscal year. The employee must reach a minimum age of 55 years or be eligible for disability retirement under the rules of the Tennessee Consolidate Retirement System. The retired employee's coverage shall terminate if the retiree becomes eligible for coverage under a plan provided by a new employer or the date of eligibility for coverage with Medicare/Medicaid.

**REQUIRED SUPPLEMENTARY INFORMATION**

**TENNESSEE CONSOLIDATED RETIREMENT SYSTEM (TCRS)  
RETIREMENT PLAN**

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets ( a )	Actuarial Accrued Liability (AAL) ( b )	Unfunded AAL ( b )-( a )	Funded Ratio ( a/b )	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2007	\$ 59,075	\$ 74,948	\$ 15,873	78.82%	\$ 24,855	63.86%
7/1/2005	\$ 48,146	\$ 54,909	\$ 6,763	87.68%	\$ 21,480	31.49%
7/1/2003	\$ 41,234	\$ 48,856	\$ 7,611	84.40%	\$ 19,221	39.65%
7/1/2001	\$ 35,796	\$ 43,901	\$ 8,105	81.54%	\$ 17,071	47.48%
7/1/1999	\$ 30,327	\$ 35,423	\$ 5,096	85.61%	\$ 14,556	35.01%
6/30/1997	\$ 24,842	\$ 27,004	\$ 2,161	92.00%	\$ 12,531	17.25%
6/30/1995	\$ 19,344	\$ 20,658	\$ 1,314	93.64%	\$ 10,664	12.32%
6/30/1993	\$ 16,259	\$ 16,606	\$ 347	97.91%	\$ 9,006	3.85%
6/30/1991	\$ 13,022	\$ 13,650	\$ 628	95.40%	\$ 8,049	7.80%

**CITY OF CLEVELAND OTHER THAN CITY SCHOOLS AND CLEVELAND  
UTILITIES POSTEMPLOYMENT BENEFITS**

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets ( a )	Actuarial Accrued Liability (AAL) ( b )	Unfunded AAL ( b )-( a )	Funded Ratio ( a/b )	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2007	\$ 0	\$ 14,171	\$ 14,171	0.00%	\$ 15,125	93.69%

**CLEVELAND UTILITIES  
POSTEMPLOYMENT BENEFITS**

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets ( a )	Actuarial Accrued Liability (AAL) ( b )	Unfunded AAL ( b )-( a )	Funded Ratio ( a/b )	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2007	\$ 0	\$ 12,967	\$ 12,967	0.00%	\$ 10,630	121.98%

**CLEVELAND CITY SCHOOLS  
POSTEMPLOYMENT BENEFITS**

(Dollar amounts in thousands)

Actuarial Valuation Date	Actuarial Value of Assets ( a )	Actuarial Accrued Liability (AAL) ( b )	Unfunded AAL ( b )-( a )	Funded Ratio ( a/b )	Covered Payroll ( c )	UAAL as a Percentage of Covered Payroll ((b-a/c)
7/1/2007	\$ 0	\$6,295,000	\$6,295,000	0.00%	\$ 23,270	27.10%

## *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, 2 county residents, 1 at large resident.

### **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.

### **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.

### **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.

### **BRADLEY COUNTY EQUALIZATION BOARD**

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

### **BUILDING ADJUSTMENT AND APPEALS BOARD**

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

### **WATERVILLE GOLF COURSE ADVISORY BOARD**

The duties of the Waterville Golf Course Advisory Board are to submit recommendations for course improvements and operating policies to the Parks & Recreation Director and the City Manager. The Waterville Golf Course Advisory Board members consists of the City Manager, 2 City Council members, the Director of Parks and Recreation and 3 golfers having annual memberships who are elected annually by golfers having annual memberships. The 3 elected members are for 1 year terms.

### **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.

### **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.

## **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.

## **HISTORIC 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.

## **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.

## **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, devises 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, condemnation or lease, lands and buildings for such purposes. The Parks Advisory Commission has 7 members, serving 3-year terms.

## **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, 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.

## **SCHOOL BOARD**

The School Board has full power as trustees and directors to manage and control the public schools of the city and to appoint a superintendent of city schools. The School Board has 7 members, elected by the citizens for 4 year staggered terms.

## **STORM WATER REGULATIONS BOARD**

The Storm Water Regulations Board recommends amendments of the Storm Water 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 Storm Water 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 storm water 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 Storm Water Regulations Board serve 4-year staggered terms.

## **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 city 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.

## **UTILITY BOARD**

The duties and powers of the Cleveland Utility Board are:

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

The Utility Board has 5 board members, serving 4 year staggered terms.

### **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.

### **WRECKER BOARD**

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

### **BOARD 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.

## ***General Fund***

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

The General Fund Revenues can be segregated into seven major categories:

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

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

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

- Legislative and Judicial
- Administration and Finance
- Community Development
- Police Department
- Fire Department
- Public Works Department:
  - Operations Division
  - Engineering Division
  - Street Lighting and Signals
- Animal Control
- Wellness, Safety & Risk Management Program
- Parks and Recreation Department:
  - Administration and Maintenance Division
  - Landscape Maintenance
  - Northeast Recreation Center
  - Cleveland Community Center
  - Tinsley Park
  - Waterville Golf Course
- Grants and Other Agency Support
- Transfers to Other Funds

## General Fund Budget Summary

	FY2009	FY2010	FY2010	FY2011	% OF
	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGETED	PROPOSED	TOTAL
<b><i>Revenues and Other</i></b>					
<b><i>Financial Resources</i></b>					
Local Taxes	\$26,436,777	\$27,508,000	\$27,162,000	\$27,162,000	73.9%
Licenses and Permits	\$341,384	\$429,500	\$316,400	\$314,500	0.9%
Intergovernmental Revenues	\$4,869,615	\$3,960,800	\$4,037,800	\$4,027,800	11.0%
Charges for Services	\$2,914,552	\$2,813,300	\$2,668,200	\$2,701,500	7.3%
Fines and Forfeitures	\$726,217	\$1,010,000	\$764,000	\$788,000	2.1%
Interest (Investment) Income	\$19,972	\$50,000	\$3,000	\$3,000	0.0%
Miscellaneous Revenues	\$587,507	\$21,200	\$88,614	\$13,200	0.0%
Transfer from Other Funds	\$1,653,179	\$1,646,000	\$1,755,000	\$1,755,000	4.8%
<b><i>Total Revenues and Other</i></b>					
<b><i>Financial Resources</i></b>	<b>\$37,549,203</b>	<b>\$37,438,800</b>	<b>\$36,795,014</b>	<b>\$36,765,000</b>	<b>100.0%</b>
<b><i>Expenditures and Other</i></b>					
<b><i>Financing Uses</i></b>					
Legislative and Judicial	\$383,171	\$373,600	\$356,200	\$390,400	1.1%
Administration and Finance	\$1,927,994	\$1,961,100	\$2,014,400	\$1,868,600	5.1%
Community Development	\$689,779	\$729,700	\$636,992	\$560,000	1.5%
Police Department	\$8,244,309	\$8,399,500	\$8,016,915	\$8,304,800	22.6%
Fire Department	\$7,668,973	\$7,640,000	\$7,507,075	\$7,769,200	21.1%
Public Works Department :					
Operations Division	\$2,053,813	\$2,021,300	\$2,035,550	\$2,003,500	5.4%
Engineering Division	\$533,012	\$531,700	\$535,600	\$532,600	1.4%
Street Lighting and Signals	\$945,100	\$1,057,900	\$947,900	\$946,600	2.6%
Animal Control	\$493,166	\$529,800	\$521,795	\$538,700	1.5%
Wellness, Safety & Risk Management	\$16,549	\$22,900	\$24,900	\$82,700	0.2%
Parks and Recreation :					
Administration and Maintenance	\$644,222	\$610,000	\$667,800	\$666,900	1.8%
Landscape Maintenance	\$607,368	\$615,100	\$553,900	\$465,000	1.3%
Northeast Recreation Center	\$343,242	\$314,500	\$373,100	\$333,000	0.9%
Cleveland Community Center	\$312,650	\$306,100	\$304,794	\$323,200	0.9%
Tinsley Park	\$197,193	\$214,800	\$211,743	\$218,800	0.6%
Waterville Golf Course	\$409,577	\$479,500	\$435,800	\$479,500	1.3%
Grants and Other Agency Support	\$1,083,718	\$1,080,600	\$1,081,000	\$1,090,000	3.0%
Transfers to Other Funds	\$10,893,969	\$10,550,700	\$10,569,550	\$10,191,500	27.7%
<b><i>Total Expenditures and</i></b>					
<b><i>Other Financing Uses</i></b>	<b>\$37,447,805</b>	<b>\$37,438,800</b>	<b>\$36,795,014</b>	<b>\$36,765,000</b>	<b>100.0%</b>
<b><i>Increase (Decrease) in Fund Balance</i></b>	<b>\$ 101,398</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b><i>Fund Balance at Beginning of FY</i></b>	<b>\$ 8,670,275</b>	<b>\$ 8,771,673</b>	<b>\$ 8,771,673</b>	<b>\$ 8,771,673</b>	
<b><i>Fund Balance at End of FY</i></b>	<b>\$ 8,771,673</b>	<b>\$ 8,771,673</b>	<b>\$ 8,771,673</b>	<b>\$ 8,771,673</b>	

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, the State Street Aid Fund, and the Stormwater Management Fund. (See Tab VIII.)

## **REVENUES:**

### **Overview:**

Revenues for FY2010 were 2%, or \$754,189 less than FY2009, mainly due to the decrease in sales tax collections and state-shared taxes. Local sales tax collections are estimated to be 3.5% below FY2009 as a result of the lagging economy. The economic conditions have slowed growth tremendously over the past year.

For FY2011, property taxes and the local sales tax are projected to have no increases over FY2010. Property tax growth is based upon the decreased number of building permits and sales tax is based upon the lack of growth over the past two years.

The City has budgeted to use no fund balance in the General Fund in FY2011 for general operations.

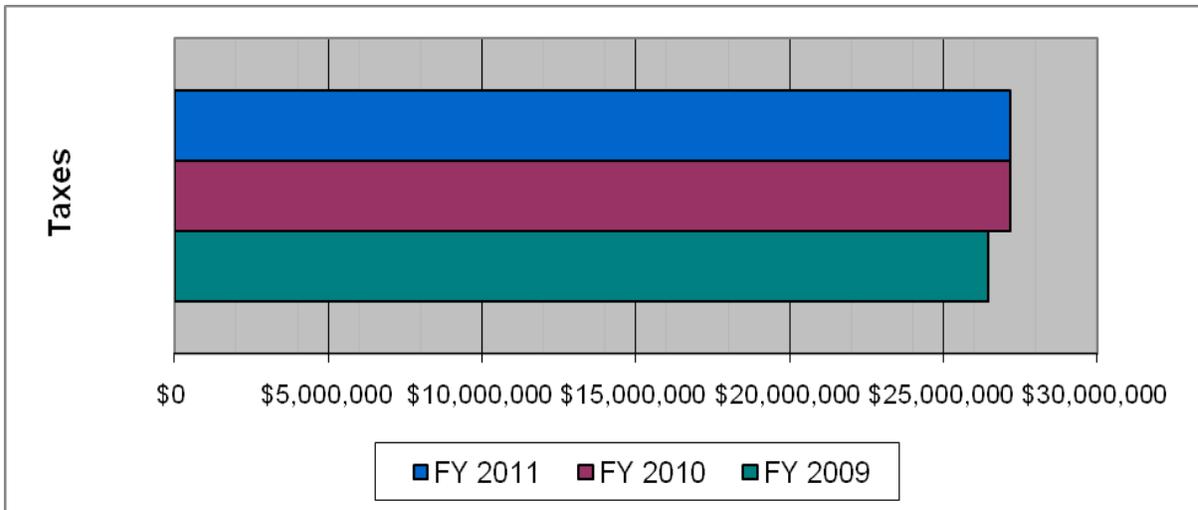
### Local Taxes:

Local Taxes are projected to have no increase over last year. The city's property tax rate will remain at \$1.49 per \$100 of the assessed value. Property tax assessments are not projected to grow in FY2011. This is the largest source of revenue in the General Fund. At \$16,362,000 it represents 45% of total General Fund revenues.

The Local Option Sales Tax is not projected to increase in FY2011. This is the second largest revenue source in the General Fund at \$7,400,000, representing 20% of total General Fund revenues.

Local Taxes represent \$27,162,000 of the \$35,010,000 General Fund revenues, or 77.6%. Combined, the Property Tax and Local Option Sales Tax represent 65% of the total General Fund.

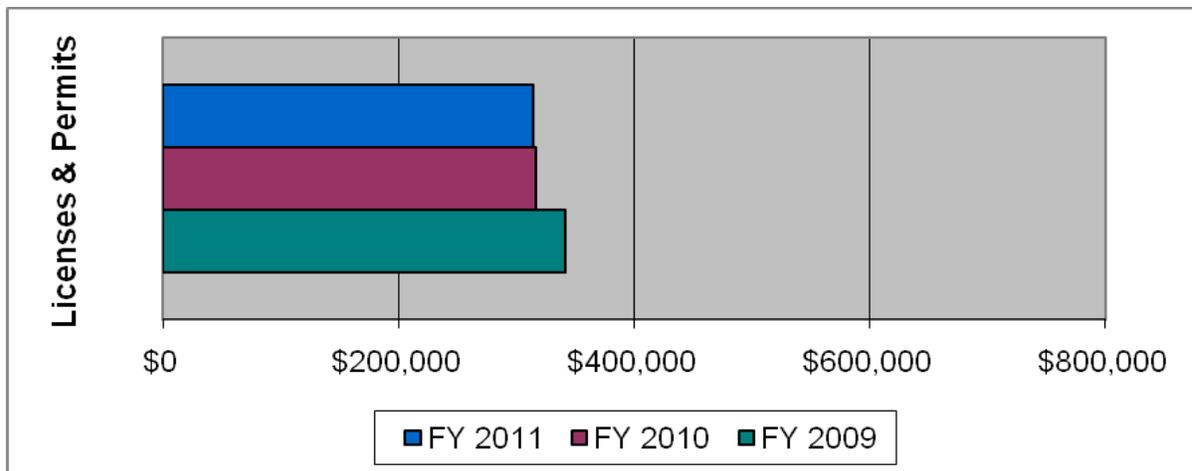
Acct #	Taxes	FY 2009	FY 2010	% (+/-)	FY 2011	% (+/-)
31110/11	Property Tax	\$15,510,166	\$16,362,000	5.5%	\$16,362,000	0.0%
31310	Interest & Penalty on Tax	131,485	160,000	21.7%	160,000	0.0%
31510/11	In Lieu of Tax	22,112	70,000	216.6%	70,000	0.0%
31610	Local Sales Tax	7,664,381	7,400,000	-3.4%	7,400,000	0.0%
31710	Wholesale Beer Tax	1,239,216	1,230,000	-0.7%	1,230,000	0.0%
31820	Gross Receipts Tax	939,795	900,000	-4.2%	900,000	0.0%
31910	Franchise Tax	929,622	1,040,000	11.9%	1,040,000	0.0%
	<b>Total Taxes</b>	<b>\$26,436,777</b>	<b>\$27,162,000</b>	<b>2.7%</b>	<b>\$27,162,000</b>	<b>0.0%</b>



### Licenses and Permits:

Licenses and Permits are projected to decrease by 0.6%. Building permits are expected to remain the same for FY2011, but decreased 7.3% for FY2010 compared to FY2009. The number of permits has decreased drastically due to the slowdown in the economy. At \$314,500 Licenses and Permits represent 0.9% of total General Fund revenues.

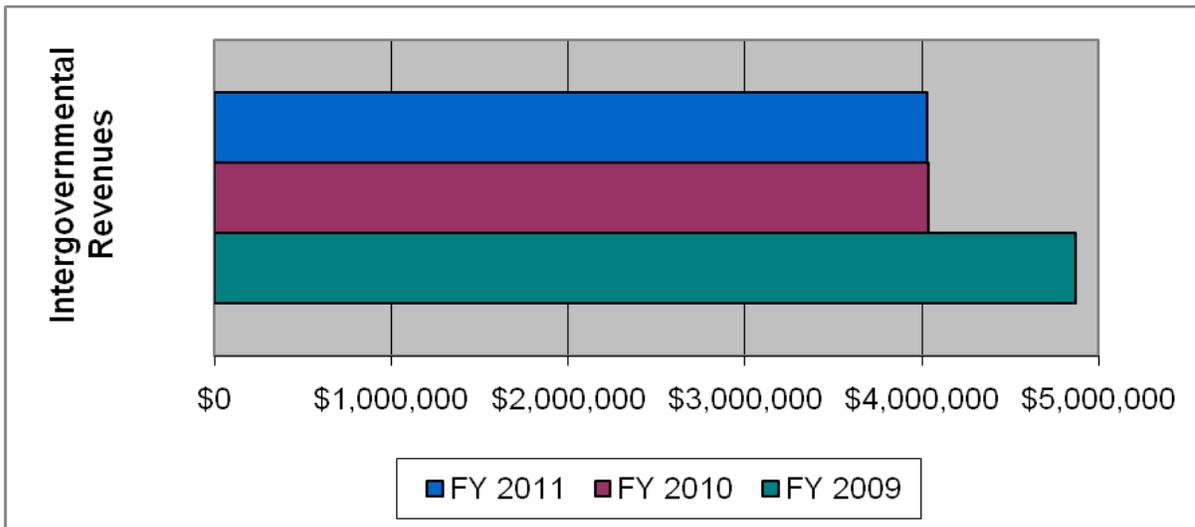
		FY 2009	FY 2010	% (+/-)	FY 2011	% (+/-)
<b>Licenses &amp; Permits</b>						
32210	Beer Licenses	\$3,825	\$5,000	30.7%	\$5,000	0.0%
32211	Beer Renewal Fee	11,317	11,000	-2.8%	11,000	0.0%
32220	Liquor License	0	1,000	N/A	0	-100.0%
32221	Liquor License Renewal	16,540	15,000	-9.3%	15,000	0.0%
32610	Building Permits	131,692	120,000	-8.9%	120,000	0.0%
32620	Electrical Permits	7,956	7,000	-12.0%	7,000	0.0%
32622	Electrical Licenses	16,355	16,000	-2.2%	16,000	0.0%
32625	Mechanical Permits	12,748	11,000	-13.7%	11,000	0.0%
32626	Mechanical Licenses	7,750	7,000	-9.7%	7,000	0.0%
32630	Plumbing Permits	25,798	15,000	-41.9%	15,000	0.0%
32632	Plumbing Licenses	10,925	9,000	-17.6%	9,000	0.0%
32650	Street Cut Permits	63,588	70,000	10.1%	70,000	0.0%
32651	Land Disturbance Permits	4,965	5,000	0.7%	5,000	0.0%
32652	Tree Permit	50	0	-100.0%	0	N/A
32660	Rezoning Fee	2,100	2,000	-4.8%	2,000	0.0%
32661	PUD Rezoning Fee	100	0	-100.0%	0	N/A
32662	Zoning Appeal Fee	300	1,400	366.7%	500	-64.3%
32663	Zoning Letter Fee	425	1,000	135.3%	1,000	0.0%
32664	Minor Encroachment Fee	400	0	-100.0%	0	N/A
32665	Certificate of Appropriateness	450	0	-100.0%	0	N/A
32690	Recr. Permits/Maint. Fee	5,745	5,000	-13.0%	5,000	0.0%
32691	Plat Review Fee	3,145	2,000	-36.4%	2,000	0.0%
32692	Plans Review Fee	8,965	9,000	0.4%	9,000	0.0%
32693	Certificate of Occupancy	5,745	4,000	-30.4%	4,000	0.0%
32694	Alley/Street Abandonment	450	0	-100.0%	0	N/A
32991	Wrecker Permit Fees	50	0	-100.0%	0	N/A
32699	Miscellaneous Fees	0	0	N/A	0	N/A
<b>Total</b>		<b>\$341,384</b>	<b>\$316,400</b>	<b>-7.3%</b>	<b>\$314,500</b>	<b>-0.6%</b>



### Intergovernmental Revenues:

Intergovernmental Revenues are projected to decrease by \$10,000 or 0.2%. At \$4,027,800, this revenue source is 11.5% of the total General Fund. The state highway maintenance is expected to decrease \$10,000. All other revenues are projected to have no growth. These revenues are all impacted by the State's economy and will not increase until the State recovers.

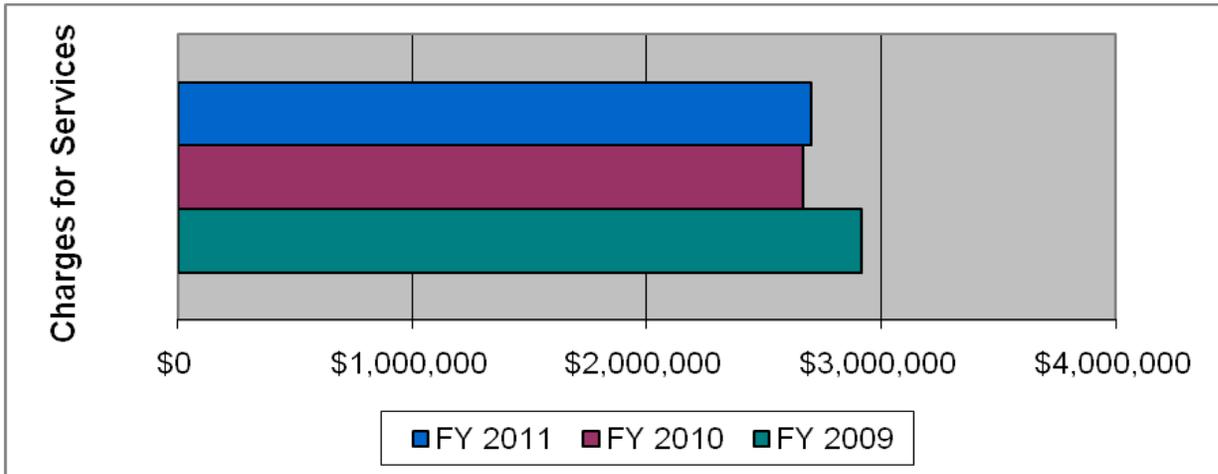
	FY 2009	FY 2010	% (+/-)	FY 2011	% (+/-)	
<b>Intergovernmental</b>						
33200	Federal Grant-Prot. Vests	\$8,654	\$0	-100.0%	\$0	N/A
33410	Police Training Supp.	52,200	55,200	5.7%	55,200	0.0%
33411	Fire Training Supplement	54,000	57,600	6.7%	57,600	0.0%
33510	State Sales Tax	2,454,675	2,300,000	-6.3%	2,300,000	0.0%
33520	State Income Tax	1,358,749	675,000	-50.3%	675,000	0.0%
33530	State Beer Tax	19,518	20,000	2.5%	20,000	0.0%
33540	State Mixed Drink Tax	97,918	90,000	-8.1%	90,000	0.0%
33552	State Gas Inspection Tax	80,393	80,000	-0.5%	80,000	0.0%
33559	State Hwy Maintenance	184,427	190,000	3.0%	180,000	-5.3%
33591	TVA-In Lieu of Taxes	359,597	370,000	2.9%	370,000	0.0%
33593	Excise Tax	199,484	200,000	0.3%	200,000	0.0%
<b>Total</b>		<b>\$4,869,615</b>	<b>\$4,037,800</b>	<b>-17.1%</b>	<b>\$4,027,800</b>	<b>-0.2%</b>



### Charges for Services:

Charges for Services are projected to increase 1.2%, or \$33,300. This increase is attributed to contracted service in the police department. The Cleveland Housing Authority is providing funds for an officer whose primary duties are working in the areas served by the Authority. This results in an \$18,000 increase. The spay/neuter fees are expected to increase \$23,000 and provide funds for monitoring the spay/neuter program. At \$2,701,500, this revenue source represents 7.7% of total General Fund revenues.

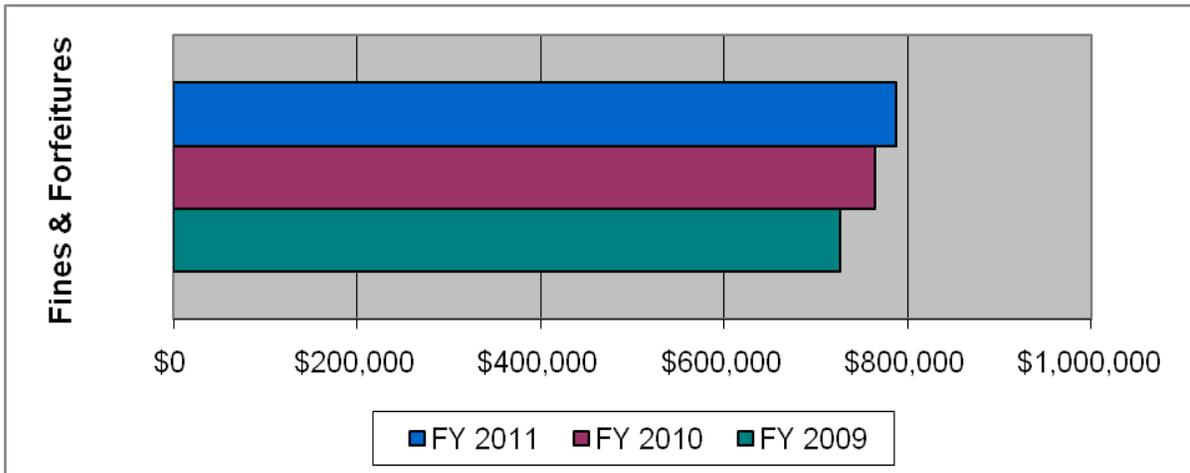
	FY 2009	FY 2010	% (+/-)	FY 2011	% (+/-)
<b>Charges for services</b>					
34212 SRO-Education Foundation	\$77,989	\$0	-100.0%	\$0	N/A
34221 Fire Inspection Fees	1,532	1,000	-34.7%	1,000	0.0%
34241 Police Accident Reports	27,633	2,000	-92.8%	2,000	0.0%
34260 Police Dept-Cont Svcs	36,514	20,000	-45.2%	0	-100.0%
34262 Police-Housing Authority Contract	0	12,000	N/A	50,000	316.7%
34316 Airport Grounds Maintenance	12,250	5,000	-59.2%	5,000	0.0%
34510 Animal Control-Sale/BD Fees	7,505	9,000	19.9%	9,000	0.0%
34512 Animal Control-Spay/Neuter	6,624	10,000	51.0%	33,000	230.0%
34513 County-Animal Control	344,445	338,700	-1.7%	335,000	-1.1%
34514 County-Fire Protection	1,820,400	1,822,200	0.1%	1,822,200	0.0%
34700 Wellness Program Dues	22,060	8,000	-63.7%	8,000	0.0%
34701-19 Cherokee Springs Golf Course	318,868	177,800	-44.2%	177,800	0.0%
34721-43 Tinsley Park	58,179	57,500	-1.2%	54,500	-5.2%
34744 Cleveland Comm Center	5,058	5,000	-1.1%	5,000	0.0%
34745-91 Northeast Rec	17,470	18,000	3.0%	18,000	0.0%
34799 Parks & Rec-Misc	2,967	2,000	-32.6%	1,000	-50.0%
34912 SRO-City Schools	155,058	180,000	16.1%	180,000	0.0%
<b>Total</b>	<b>\$2,914,552</b>	<b>\$2,668,200</b>	<b>-8.5%</b>	<b>\$2,701,500</b>	<b>1.2%</b>



### Fines and Forfeitures:

Fines and Forfeitures are projected to increase by 3.1%. The largest revenue source by far is traffic tickets from Municipal Court, followed by fines from General Sessions Court and drug fines. At \$788,000, this revenue source is 2.3% of total General Fund revenues.

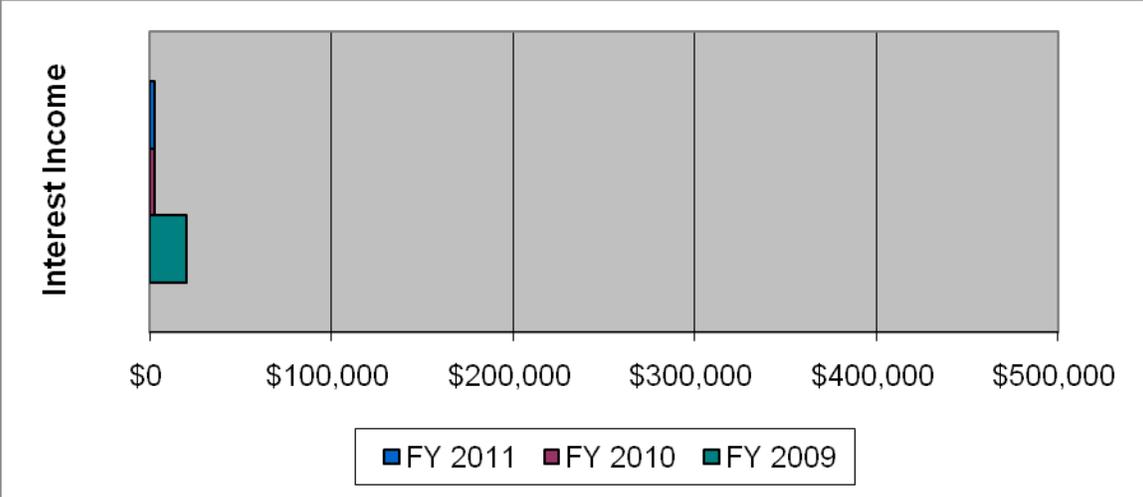
	FY 2009	FY 2010	% (+/-)	FY 2011	% (+/-)
<b>Fines &amp; Forfeitures</b>					
35110 Traffic Tickets	\$522,904	\$625,000	19.5%	\$650,000	4.0%
35111 Parking Tickets	29,941	30,000	0.2%	30,000	0.0%
35112 Animal Shelter	1,550	1,000	-35.5%	1,000	0.0%
35113 Code Enforcement Fines	0	0	N/A	0	N/A
35114 Beer Fines	5,000	0	-100.0%	0	N/A
35115 Garnishments	0	0	N/A	0	N/A
35116 Court Clerk Fees	1,946	1,500	-22.9%	1,500	0.0%
35140 Bradley Co.-Drug Fines	37,395	20,000	-46.5%	20,000	0.0%
35160 Sessions Court	38,679	30,000	-22.4%	30,000	0.0%
35161 Circuit Court	17,995	16,000	-11.1%	16,000	0.0%
35162 Officers-Sessions	63,551	35,000	-44.9%	35,000	0.0%
35163 Officers-Circuit	2,731	1,500	-45.1%	1,500	0.0%
35164 State Refunds	515	1,000	94.2%	0	-100.0%
35166 Sex Offender Registry	4,010	3,000	-25.2%	3,000	0.0%
	<b>\$726,217</b>	<b>\$764,000</b>	<b>5.2%</b>	<b>\$788,000</b>	<b>3.1%</b>



**Interest (Investment) Income:**

Interest Income is the money earned on available cash during the fiscal year. With the banking services proposal accepted by the City Council effective July 1, 2007, the City receives 97.14% of the Federal Funds rate. Because the Federal Funds rate has been reduced by the Federal Reserve Board over the past several years, this income continues to decrease.

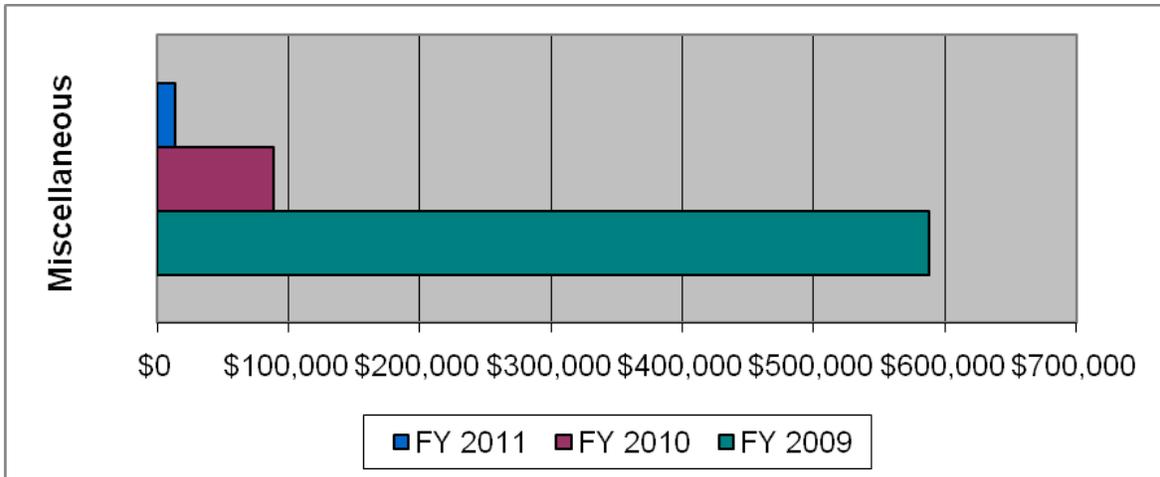
		FY 2009	FY 2010	% (+/-)	FY 2011	% (+/-)
	<b>Interest Income</b>					
36110	Interest Income	\$19,972	\$3,000	-85.0%	\$3,000	0.0%
		<b>\$19,972</b>	<b>\$3,000</b>	<b>-85.0%</b>	<b>\$3,000</b>	<b>0.0%</b>



### Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease by \$75,414, or 85.1%. Several donations were received in FY2010. These donations 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. At \$13,200 this revenue source is only 0.04% of total General Fund revenues.

		FY 2009	FY 2010	% (+/-)	FY 2011	% (+/-)
	<b>Miscellaneous</b>					
36202	Misc Rev - Children's Svcs	\$9,548	\$0	-100.0%	\$0	N/A
36330	Auction-Sale of Equipment	0	0	N/A	0	N/A
36511	Sale of Maps-Engr.	132	0	-100.0%	0	N/A
36513	Sale of Mulch	4,732	5,000	5.7%	0	-100.0%
36514	Sale of Scrap Metal	1,691	192	-88.6%	0	-100.0%
36515	Sale of City Parking Lots	449,350	0	-100.0%	0	N/A
36704	Donation-Memorial Trees	8,495	5,600	-34.1%	0	-100.0%
36706	Old Timers Banquet Revenue	4,000	2,200	-45.0%	2,200	0.0%
36710	Sign/Decal Reimbursement	4,672	2,000	-57.2%	2,000	0.0%
36712	Donations-Fire Dept	620	1,000	61.3%	0	-100.0%
36716	Police-Misc Donations	750	0	-100.0%	0	N/A
36717	D.A.R.E. Donations	6,000	0	-100.0%	0	N/A
36719	Donation-Northeast Rec Ctr	575	875	52.2%	0	-100.0%
36720	TML Safety Grant-Matching	2,000	2,000	0.0%	0	-100.0%
36721	TML Package Bonus	5,000	5,000	0.0%	5,000	0.0%
36728	Misc. Insurance Revenue	5,088	0	-100.0%	0	N/A
36729	TML Reimbursement-PW Truck	29,592	0	-100.0%	0	N/A
36730	TML Reimbursement-Fire Truck	60	0	-100.0%	0	N/A
36731	Animal Control Donations	1,794	1,041	-42.0%	0	-100.0%
36732	Animal Control Pet Adoptions	0	706	N/A	0	-100.0%
36735	City's Walk Team Donations	130	0	-100.0%	0	N/A
36736	Donations-Historic Signs	18,938	0	-100.0%	0	N/A
36737	Donations-Shelter Volunteers	1,375	0	-100.0%	0	N/A
36980	TML Reimbursement-Police Veh.	8,623	19,000	120.3%	0	-100.0%
36982	Fire Misc/Reports	22	0	-100.0%	0	N/A
36983	TML-Reimb. for Property Damage	0	0	N/A	0	N/A
36984	TML-Work Comp Salary Reimb	11,371	3,000	-73.6%	0	-100.0%
36985	Employee Jury Duty Reimb.	292	0	-100.0%	0	N/A
36990	Sundry Income	12,657	41,000	223.9%	4,000	-90.2%
	<b>Total</b>	<b>\$587,507</b>	<b>\$88,614</b>	<b>-84.9%</b>	<b>\$13,200</b>	<b>-85.1%</b>



**Other Funding Sources:**

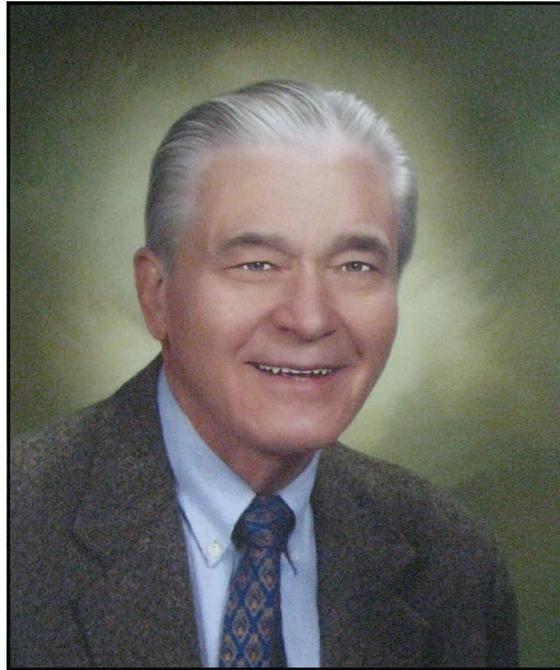
Payments received as a transfer from Cleveland Utilities include \$199,000 for In-Lieu of Tax – Water Revenue, which is based upon the value of the Water Division assets, net of depreciation and \$1,556,000 as a transfer from Cleveland Utilities Electric Division which represents the amount of property tax the Electric Division would pay if they were a privately owned company. No transfer of profits is made from Cleveland Utilities to the General Fund, as is done in some other states.

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Tax Revenues:</b>						
31110	PROPERTY TAXES-REAL/PP	15,134,917	15,600,000	16,000,000	16,000,000	16,000,000
31120	PROPERTY TAXES-UTILITY	375,249	370,000	362,000	362,000	362,000
31310	INT AND PENALTY ON TAXES	131,485	160,000	160,000	160,000	160,000
31510	IN LIEU OF TAXES	22,112	28,000	70,000	70,000	70,000
31610	LOCAL SALES TAX	7,664,381	8,100,000	7,400,000	7,400,000	7,400,000
31710	WHOLESALE BEER TAX	1,239,216	1,250,000	1,230,000	1,230,000	1,230,000
31820	GROSS RCPTS TX/BUSINESS	939,795	900,000	900,000	900,000	900,000
31910	FRANCHISE TAXES-GAS	546,463	670,000	670,000	670,000	670,000
31911	FRANCHISE TAXES-CHARTER	383,159	430,000	370,000	370,000	370,000
<b>Subtotal:</b>		<b>26,436,777</b>	<b>27,508,000</b>	<b>27,162,000</b>	<b>27,162,000</b>	<b>27,162,000</b>
<b>Licenses &amp; permits:</b>						
32210	BEER LICENSES	3,825	5,000	5,000	5,000	5,000
32211	BEER RENEWAL FEES	11,317	12,000	11,000	11,000	11,000
32220	LIQUOR LICENSE	0	0	1,000	0	0
32221	LIQUOR LICENSE RENEWAL	16,540	17,000	15,000	15,000	15,000
32610	BUILDING PERMITS	131,692	180,000	120,000	120,000	120,000
32620	ELECTRICAL PERMITS	7,956	9,000	7,000	7,000	7,000
32622	ELECTRICAL LICENSES	16,355	18,000	16,000	16,000	16,000
32625	MECHANICAL PERMITS	12,748	17,000	11,000	11,000	11,000
32626	MECHANICAL LICENSES	7,750	7,000	7,000	7,000	7,000
32630	PLUMBING PERMITS	25,798	30,000	15,000	15,000	15,000
32632	PLUMBING LICENSES	10,925	10,500	9,000	9,000	9,000
32650	STREET CUT PERMITS	63,588	70,000	70,000	70,000	70,000
32651	LAND DISTURBANCE PERMITS	4,965	15,000	5,000	5,000	5,000
32652	TREE PERMIT	50	0	0	0	0
32660	REZONING FEE	2,100	4,000	2,000	2,000	2,000
32661	PUD REZONING FEE	100	0	0	0	0
32662	ZONING APPEAL FEE	300	500	1,400	500	500
32663	ZONING LETTER FEE	425	1,000	1,000	1,000	1,000
32664	MINOR ENCROACHMENT FEE	400	0	0	0	0
32665	CERTIFICATE OF APPROPRIATENESS	450	0	0	0	0
32690	RECR. PERMITS/MAINT FEE	5,745	7,000	5,000	5,000	5,000
32691	PLAT REVIEW FEE	3,145	5,000	2,000	2,000	2,000
32692	PLANS REVIEW FEE	8,965	15,000	9,000	9,000	9,000
32693	CERTIFICATE OF OCCUPANCY	5,745	6,000	4,000	4,000	4,000
32694	ALLEY/STREET ABANDONMENT	450	0	0	0	0
32991	WRECKER PERMIT FEES	50	0	0	0	0
32699	MISC. FEES	0	500	0	0	0
<b>Subtotal:</b>		<b>341,384</b>	<b>429,500</b>	<b>316,400</b>	<b>314,500</b>	<b>314,500</b>
<b>Intergovernmental:</b>						
33200	FEDERAL GRANT-PRO VEST	8,654	0	0	0	0
33410	POLICE TRAINING SUPPLEMENT	52,200	55,200	55,200	55,200	55,200
33411	FIRE TRAINING SUPPLEMENT	54,000	48,600	57,600	57,600	57,600
33510	STATE SALES TAX	2,454,675	2,650,000	2,300,000	2,300,000	2,300,000
33520	STATE INCOME TAX	1,358,749	250,000	675,000	675,000	675,000
33530	STATE BEER TAX	19,518	22,000	20,000	20,000	20,000
33540	STATE MIXED DRINK TAX	97,918	100,000	90,000	90,000	90,000
33552	STATE GAS INSPECTION TAX	80,393	85,000	80,000	80,000	80,000
33559	STATE HWY MAINTENANCE	184,427	190,000	190,000	180,000	180,000
33591	TVA-IN LIEU OF TAXES	359,597	360,000	370,000	370,000	370,000
33593	STATE-EXCISE TAX	199,484	200,000	200,000	200,000	200,000
<b>Subtotal:</b>		<b>4,869,615</b>	<b>3,960,800</b>	<b>4,037,800</b>	<b>4,027,800</b>	<b>4,027,800</b>

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Charges for services:</b>						
34212	SRO-EDUCATION FOUNDATION	77,989	0	0	0	0
34221	FIRE INSPECTION FEES	1,532	2,000	1,000	1,000	1,000
34241	POLICE ACCIDENT REPORTS	27,633	2,000	2,000	2,000	2,000
34260	POLICE-CONTRACTED SVCS	36,514	0	20,000	0	0
34262	POLICE-HOUSING AUTH CONTRACT	0	0	12,000	50,000	50,000
34316	AIRPORT GROUNDS MAINT.	12,250	5,000	5,000	5,000	5,000
34510	ANIMAL CONTROL-SALES/BD FEES	7,505	9,000	9,000	9,000	9,000
34512	ANIMAL CONTROL-SPAY/NEUTER	6,624	0	10,000	33,000	33,000
34513	COUNTY-ANIMAL CONTROL	344,445	338,700	338,700	335,000	335,000
34514	COUNTY-FIRE PROTECTION	1,820,400	1,822,200	1,822,200	1,822,200	1,822,200
34700	WELLNESS PROGRAM DUES	9,208	0	0	0	0
34701	CSGC-MISCELLANEOUS REV	4,134	6,000	2,000	2,000	2,000
34702	PERMITS-JR/SR	22,660	31,000	8,000	8,000	8,000
34703	PERMITS-INDIVIDUAL	10,454	10,000	8,000	8,000	8,000
34704	PERMITS-FAMILY	8,057	7,000	1,000	1,000	1,000
34705	CSGC-TOURNAMENTS/LEAGUES	22,388	24,000	12,000	12,000	12,000
34706	CSGC-SPECIALS/PROMOTIONS	155,389	180,000	90,000	90,000	90,000
34707	CART RENTAL FEE	29,121	33,000	16,000	16,000	16,000
34708	TRAIL FEE	697	1,000	500	500	500
34709	CART SHED RENTAL	2,180	2,400	800	800	800
34710	GREEN FEE-WKDAY REG	3,393	2,500	2,000	2,000	2,000
34711	GREEN FEE-WKDAY 9 HOLE	6,040	7,000	5,000	5,000	5,000
34712	GREEN FEE-WKDAY JR/SR	12,944	16,000	10,000	10,000	10,000
34713	GREEN FEE-WKEND REG	2,890	3,000	2,000	2,000	2,000
34714	GREEN FEE-WKEND 9 HOLE	2,450	2,000	1,500	1,500	1,500
34715	CSGC-CONCESSIONS	25,001	27,000	15,000	15,000	15,000
34716	CSGC-PRO-SHOP INCOME	11,070	13,000	4,000	4,000	4,000
34717	WELLNESS PROG. DUES-SCHOOLS	7,034	7,200	4,000	4,000	4,000
34718	DONATIONS	0	0	0	0	0
34719	WELLNESS PROG. DUES-CITY & CU	5,818	5,000	4,000	4,000	4,000
34721	TINSLEY-POOL GATE	22,670	22,000	22,000	22,000	22,000
34722	TINSLEY-POOL CONCESSIONS	5,905	6,000	5,000	5,000	5,000
34732	TINSLEY-POOL RENTAL	5,900	4,000	4,000	4,000	4,000
34741	TINSLEY-PARK GATE (TOURN)	0	1,800	3,000	0	0
34742	TINSLEY-PARK CONCESSIONS	22,179	27,000	22,000	22,000	22,000
34743	TINSLEY-PARK RENTAL	1,525	1,500	1,500	1,500	1,500
34744	CLEVE COMMUNITY CTR	5,058	5,000	5,000	5,000	5,000
34745	NORTHEAST RECREATION	11,772	4,000	11,000	11,000	11,000
34791	NORTHEAST PROGRAM FEES	5,698	5,000	7,000	7,000	7,000
34799	PARKS & REC MISCELLANEOUS	2,967	1,000	2,000	1,000	1,000
34912	SRO-CITY SCHOOLS	155,058	180,000	180,000	180,000	180,000
<b>Subtotal:</b>		<b>2,914,552</b>	<b>2,813,300</b>	<b>2,668,200</b>	<b>2,701,500</b>	<b>2,701,500</b>
<b>Fines &amp; forfeits:</b>						
35110	TRAFFIC TICKETS	522,904	800,000	625,000	650,000	650,000
35111	PARKING TICKETS	29,941	25,000	30,000	30,000	30,000
35112	ANIMAL SHELTER	1,550	1,000	1,000	1,000	1,000
35113	CODE ENFORCEMENT FINES	0	0	0	0	0
35114	BEER FINES	5,000	2,000	0	0	0
35115	GARNISHMENTS	0	0	0	0	0
35116	COURT CLERK FEES	1,946	3,000	1,500	1,500	1,500
35117	LAND DISTURBANCE FINES	0	0	0	0	0
35140	BRADLEY CO-DRUG FINES	37,395	50,000	20,000	20,000	20,000
35160	SESSIONS COURT	38,679	30,000	30,000	30,000	30,000
35161	CIRCUIT COURT	17,995	22,000	16,000	16,000	16,000
35162	OFFICERS-SESSIONS	63,551	70,000	35,000	35,000	35,000
35163	OFFICERS-CIRCUIT	2,731	3,000	1,500	1,500	1,500
35164	STATE REFUNDS	515	1,000	1,000	0	0
35166	SEX OFFENDER REGISTRY	4,010	3,000	3,000	3,000	3,000
<b>Subtotal:</b>		<b>726,217</b>	<b>1,010,000</b>	<b>764,000</b>	<b>788,000</b>	<b>788,000</b>

FUND #110 - GENERAL FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Interest income:</b>						
36110	INTEREST INCOME	19,972	50,000	3,000	3,000	3,000
<b>Subtotal:</b>		<b>19,972</b>	<b>50,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Miscellaneous:</b>						
36202	MISC REV-CHILDREN'S SVCS	9,548	0	0	0	0
36330	AUCTION-SALE OF EQUIPMENT	0	0	0	0	0
36511	SALE OF MAPS-ENGR	132	0	0	0	0
36513	SALE OF MULCH	4,732	8,000	5,000	0	0
36514	SALE OF SCRAP METAL	1,691	0	192	0	0
36515	SALE OF CITY PARKING LOTS	449,350	0	0	0	0
36531	FLEX PLAN REFUND	0	0	0	0	0
36704	DONATION-TREES-MEMORIAL	8,495	0	5,600	0	0
36706	OLD TIMERS BANQUET REVENUE	4,000	2,200	2,200	2,200	2,200
36710	SIGN/DECAL REIMBURSEMENT	4,672	2,000	2,000	2,000	2,000
36712	DONATIONS-FIRE DEPT	620	0	1,000	0	0
36716	POLICE-MISC DONATIONS	750	0	0	0	0
36717	POLICE-DARE DONATIONS	6,000	0	0	0	0
36719	DONATIONS-NORTHEAST REC CTR	575	0	875	0	0
36720	TML SAFETY GRANT-MATCHING	2,000	0	2,000	0	0
36721	TML PACKAGE BONUS	5,000	5,000	5,000	5,000	5,000
36728	MISC INSURANCE REVENUE	5,088	0	0	0	0
36729	TML REIMB-PW TRUCK	29,592	0	0	0	0
36730	TML REIMB-FIRE TRUCK	60	0	0	0	0
36731	ANIMAL CONTROL-DONATIONS	1,794	0	1,041	0	0
36732	AN. CONTROL-PET ADOPTIONS	0	0	706	0	0
36735	CITY'S WALK TEAM DONATIONS	130	0	0	0	0
36736	DONATIONS-HISTORIC SIGNS	18,938	0	0	0	0
36737	DONATIONS-SHELTER VOLUNTEERS	1,375	0	0	0	0
36979	TML REIMB-SIGN	0	0	0	0	0
36980	TML REIMB-POLICE VEH.	8,623	0	19,000	0	0
36982	FIRE MISC/REPORTS	22	0	0	0	0
36983	TML-REIMB. FOR PROP. DAMAGE	0	0	0	0	0
36984	TML-WORK COMP SALARY REIMB	11,371	0	3,000	0	0
36985	EMPLOYEE JURY DUTY REIMB	292	0	0	0	0
36990	SUNDRY INCOME	12,657	4,000	41,000	4,000	4,000
<b>Subtotal:</b>		<b>587,507</b>	<b>21,200</b>	<b>88,614</b>	<b>13,200</b>	<b>13,200</b>
	<b>TOTAL REVENUES 110</b>	<b>35,896,024</b>	<b>35,792,800</b>	<b>35,040,014</b>	<b>35,010,000</b>	<b>35,010,000</b>
<b>Other Funding Sources:</b>						
	TRANSFER FROM C.U. - ELECTRIC	1,453,709	1,453,000	1,556,000	1,556,000	1,556,000
	TRANSFER FROM C.U. - WATER	199,470	193,000	199,000	199,000	199,000
	<b>TOTAL OTHER FUNDING SOURCES</b>	<b>1,653,179</b>	<b>1,646,000</b>	<b>1,755,000</b>	<b>1,755,000</b>	<b>1,755,000</b>
	<b>TOTAL FUNDING AVAILABLE:</b>	<b>37,549,203</b>	<b>37,438,800</b>	<b>36,795,014</b>	<b>36,765,000</b>	<b>36,765,000</b>

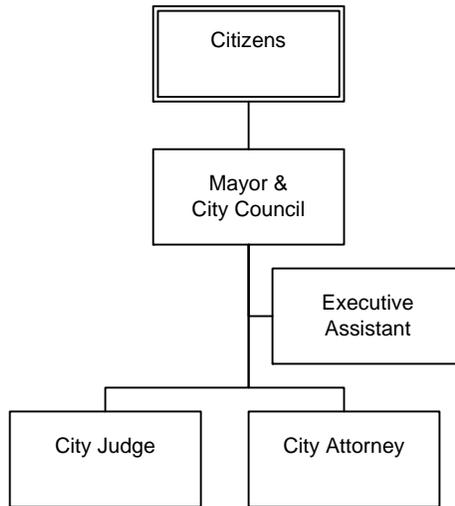
# *Legislative and Judicial*



Former City Attorney L. Harlen Painter  
April 26, 1930– April 16, 2010

L. Harlen Painter faithfully served his community for over 47 years, October 1960—December 2007 as Cleveland’s City Attorney and holds the distinction of being the longest serving City Attorney in the State of Tennessee. We are grateful for his dedicated and exemplary service to the citizens of the City of Cleveland.

# Legislative and Judicial Department



## ***Legislative and Judicial***

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

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

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

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

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$271,039	\$283,200	\$284,400	0.4%
Operating Expenditures	\$111,982	\$71,100	\$104,100	46.4%
Capital Outlay & Debt Service	\$150	\$1,900	\$1,900	0%
Total Expenditures	\$383,171	\$356,200	\$390,400	9.6%

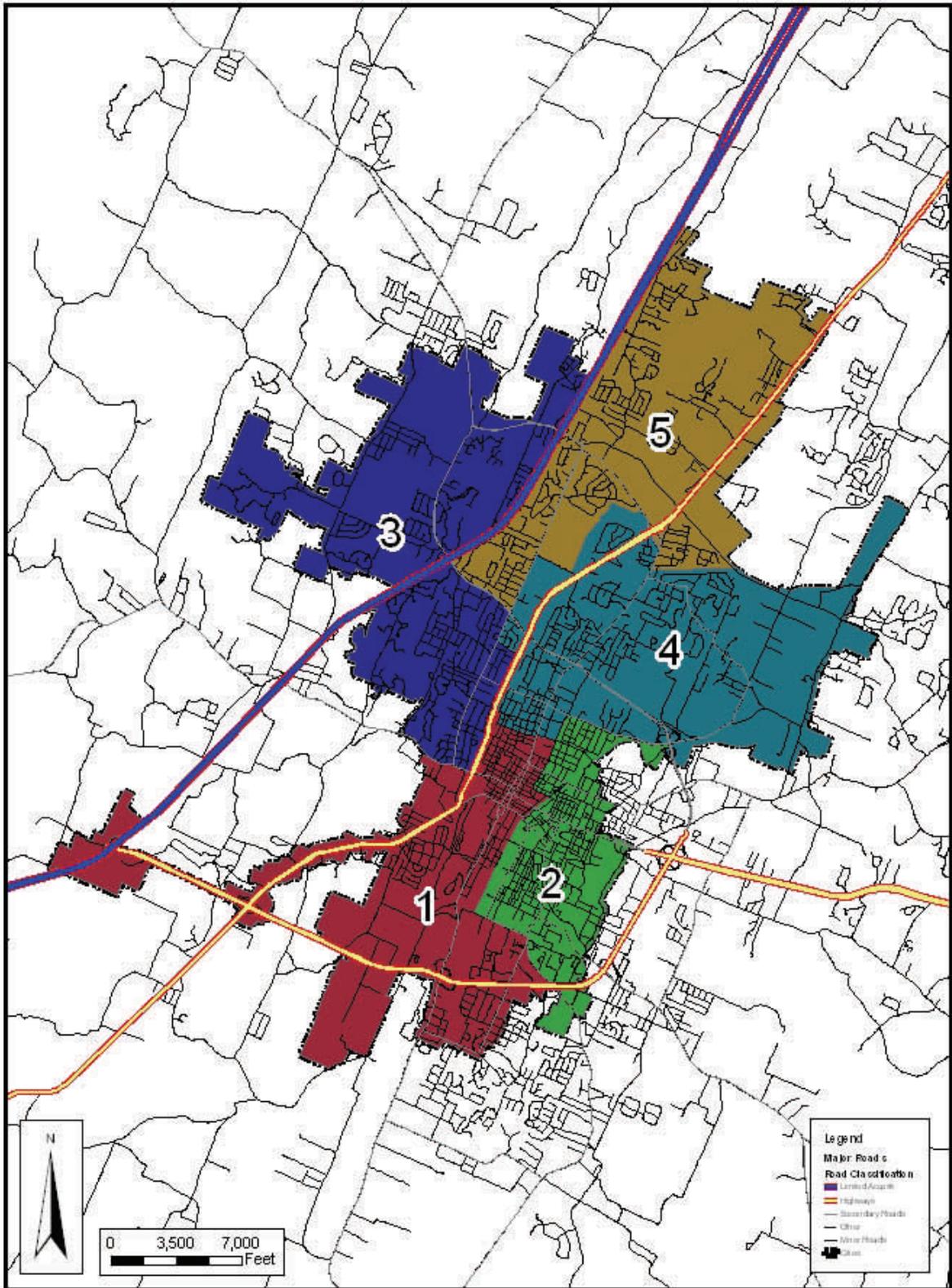
### ***Goals and Objectives:***

- To provide political leadership to the community in order to enhance the quality of life for all residents.
- To recruit at least one new industry which would increase the number of jobs in Cleveland by 10% next fiscal year.
- Maintain the financial position of the City while providing high quality municipal services.
- Develop long-range financial plans to assure that community goals can be obtained.
- To increase the number of jobs recruited by 5% in FY2011.
- Attract six new retail businesses and two restaurants in FY2011.

***Performance Measures:***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Number of City Council Meetings	22	22	22	22
City's Bond Rating by Moody's/S&P	A2/A	A2/A+	A2/A+	A2/A+
Six-Year CIP Adopted	YES	YES	YES	YES
# New Industries Recruited	2	2	2	2
# of Jobs Created	60	50	500	150
# of new restaurants	4	3	2	2
# of new retail businesses	12	3	2	2

	FUND 110-GENERAL		DEPT-41110- LEGISLATIVE & JUDICIAL			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES-ADMIN	59,849	59,600	59,600	59,600	60,200
112	SALARIES-CITY COUNCIL	62,989	62,400	62,400	62,400	62,400
113	SALARIES-JUDICIAL	33,942	33,800	33,800	33,800	34,200
114	PART TIME WAGES	0	1,200	1,200	1,200	1,200
131	SERVICE AWARDS	275	500	500	500	500
132	LONGEVITY WAGES	3,200	3,300	3,300	3,500	3,500
133	SOLD VACATIONS	1,145	1,200	1,200	1,200	1,200
134	CHRISTMAS BONUS WAGES	325	300	300	300	300
140	DENTAL INSURANCE	5,220	5,800	5,800	5,800	5,800
141	SOCIAL SECURITY TAXES	10,606	12,400	12,400	12,400	12,400
142	HEALTH INSURANCE EXP	68,703	70,800	70,800	70,800	70,800
143	RETIREMENT EXP	21,747	27,000	27,000	27,000	27,000
144	LIFE/DISABILITY INSURANCE	3,038	4,900	4,900	4,900	4,900
<b>Subtotal:</b>		<b>271,039</b>	<b>283,200</b>	<b>283,200</b>	<b>283,400</b>	<b>284,400</b>
<b>Operating expenditures:</b>						
172	ELECTION	41,872	0	0	15,000	15,000
211	POSTAGE	140	500	500	500	500
221	PRINTING EXPENSE	1,041	1,500	1,500	1,500	1,500
233	SUBSC. & MEMBERSHIPS	4,096	5,200	5,200	5,200	5,200
237	ADVERTISING	4,623	3,000	3,000	3,000	3,000
245	TELEPHONE AND PAGER EXP	12,490	11,000	11,000	11,000	11,000
256	GOV'T CONSULTING SVCS	15,312	8,000	8,000	8,000	8,000
262	EQUIPMENT REPAIR/REPLCMNT	225	1,600	1,600	1,600	1,600
263	CONT SVC-ELEVATOR/COPIER	3,242	3,200	3,200	3,500	3,500
267	EMER REPAIRS-CITY BLDGS	0	20,000	2,600	20,000	20,000
283	TRAINING/TRAVEL EXP	8,393	12,000	12,000	12,000	12,000
287	COUNCIL WORK SESSIONS	2,612	3,000	3,000	3,000	3,000
288	COMPLIMENTARY MEALS	691	1,200	1,200	1,200	1,200
319	OFFICE EXPENSE	2,784	4,000	4,000	4,000	4,000
324	JANITORIAL EXP	80	400	400	400	400
513	INSURANCE-GENERAL LIABILITY	957	900	900	900	900
514	WORKER'S COMPENSATION	686	1,100	1,100	1,100	1,100
532	RENT-PARKING LOTS	3,000	3,000	3,000	3,000	3,000
593	SERVICE PINS-ALL DEPTS	632	900	900	900	900
595	EMPLOYEE C-MAS DINNER	1,646	1,500	1,500	1,800	1,800
596	EMPLOYEE PICNIC	7,267	6,000	6,000	6,000	6,000
599	MISCELLANEOUS EXP	193	500	500	500	500
<b>Subtotal:</b>		<b>111,982</b>	<b>88,500</b>	<b>71,100</b>	<b>104,100</b>	<b>104,100</b>
<b>Capital outlay and debt service:</b>						
947	OFFICE MACHINERY & EQUIP	130	700	700	700	700
949	COUNCIL ROOM EQUIPMENT	20	1,200	1,200	1,200	1,200
<b>Subtotal:</b>		<b>150</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>
<b>TOTAL DEPARTMENT 41110</b>		<b>383,171</b>	<b>373,600</b>	<b>356,200</b>	<b>389,400</b>	<b>390,400</b>



**City of Cleveland Voting Districts**

# *Administration and Finance*



## **Finance**

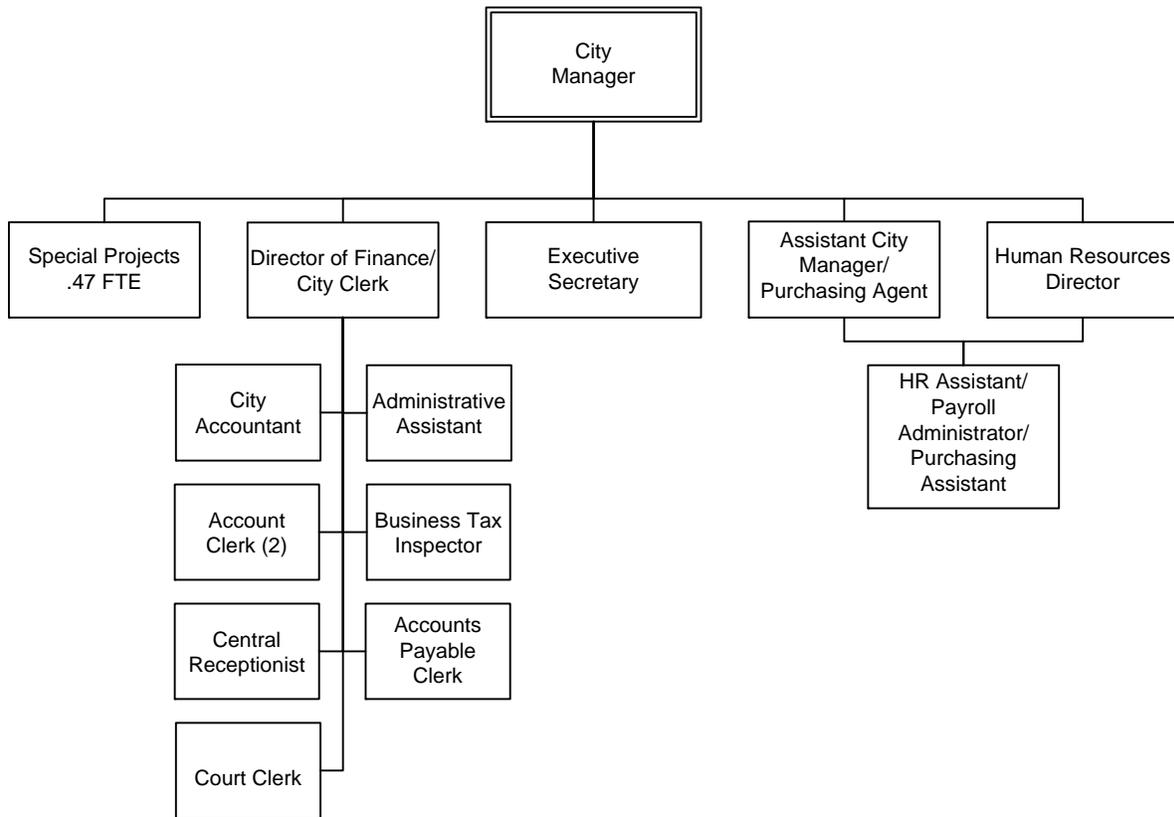
Back row: Kim Ledford, Peggy Hathcock, Amy Newman, Christy Bryant and Karen Casteel; Seated: Kim Arnold, Finance Director Michael Keith, Sandy Hawkins and Kim Winters.



## **Administration**

Left to Right: Cindy Brooks, Beverley Lindsey, Kim Spence, Cathy Long, Melinda Carroll, Randy Sharp and Kris Miller.  
Back row: Jeff Davis

# Administration and Finance Department



## ***Administration and Finance Department***

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

The City Manager is responsible for all city operations and assuring that Council policies and ordinances are enforced correctly. The City Manager is also responsible for the preparation of an annual Budget and a Capital Improvements Program. She is also a policy advisor to the City Council, particularly on the financial condition of the City. She is also responsible for any hiring, training, disciplinary action, and termination of all City employees.

The City Manager is responsible for supervising the Purchasing, Human Resources and Computer Administration divisions. She is also responsible for developing communication programs to keep the media, general public, employees and the City Council informed. The Assistant City Manager/Purchasing Agent assists in carrying out these functions.

The Human Resource Director is responsible for all employee recruitment, examination, and orientation. He also advises departments on personnel grievances, disciplinary actions, ADA, FLSA, and FMLA compliance. He is responsible for administering the City's pay and fringe benefits programs. Payrolls are administered by the Human Resource Assistant/Payroll Administrator/Purchasing Assistant.

The Purchasing Division is responsible for all purchasing for the city. In addition, the Assistant City Manager/Purchasing Agent conducts all City auctions of surplus equipment. Procurement cards implemented in February 2000 have significantly decreased the number of purchase orders issued. The City Council decreased the threshold for recognizing fixed assets from \$5,000 to \$500, because of the large number of fixed assets which fall in this category, and all fixed assets are tracked by the Human Resource Assistant/Payroll Administrator/Purchasing Assistant.

Computer System Administration is contracted to Cleveland Utilities, under the direction and supervision of the City Manager. This agreement affords the City more access to uninterrupted computer repair and installation services, as well as technical advice on electronic information technology purchases.

The City's website is maintained by this division. City bid openings, job opportunities and a calendar of events can be found at [www.cityofclevelandtn.com](http://www.cityofclevelandtn.com). The City provides online access to inspection permits, City Council minutes and upcoming meeting agenda's, and property taxes. Citizens can also complete "Requests for Service" forms online.

The \$325,000 funded for the Information Technology (I.T.) Department will help achieve several goals in the coming year. Money allocated to the Electronic Document Imaging Program will further the department's pursuit to convert important paper documents to electronic files to be used by City employees as well as by the general

public via the City's internet website. Money allocated to the City-wide computer technology will help the I.T. Department keep over 250 computers and servers in top running order, repair and replace aging computer equipment, expand and enhance network capabilities, and purchase new software packages. Money spent in this area will lower overall maintenance costs and reduce downtime in the long run, thus keeping City employees efficient in their day-to-day tasks. Finally, the money allocated to Software Licensing will keep our copies of Microsoft operating systems and Office packages current, provide for free upgrades and updates, and most important of all – legal.

The Director of Finance assists the City Manager in the preparation of the annual budget and a capital improvements program, and supervises four divisions of the Finance department. In addition, the Director is responsible for the Comprehensive Annual Financial Report and works with the independent auditors. The Director also serves as the City Clerk, who is responsible for all official records of the City. The department has four divisions: Accounting, Business Taxes, City Court and Revenue Collections.

The City Accountant tracks all collections and deposits. The City operates with one checking account and one payroll account. The consolidated accounts simplify the banking and investment procedures. Effective July 1, 2007, all overnight money will earn 97.14% of Federal Funds, based upon the banking services agreement. The Accountant prepares monthly revenue and expense reports for each fund, as well as a summary report for the City Council.

The Business Tax Inspector primarily processes and issues business licenses and collects the revenue from them. She also issues beer permits, transient vendor permits, liquor by the drink privilege licenses, and solicitation, circus, carnival and parade permits.

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

Revenue Collections is responsible for the collection of property taxes, citations, licenses, permits, and other miscellaneous revenues. The City has 18,835 parcels of property for the 2009 tax year, of which only 92 parcels were paid online. This number will increase as more taxpayers become aware of this convenient payment option.

The Administrative Assistant in this division helps the City Clerk with the preparation of Minutes and City Council Agenda packets. Council Meetings are held on the second and fourth Mondays of each month, with a work session at 2:00 pm and the regular meeting at 4:00 pm in the Cleveland Municipal Building.

The City's Accounts Payable Clerk receives and processes all invoices for payment. The Central Receptionist is responsible for greeting and directing the public as well as receiving and disbursing incoming telephone calls for the Municipal Building.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$1,188,556	\$1,258,700	\$1,114,700	-11.4%
Operating Expenditures	\$730,081	\$754,600	\$752,800	-0.2%
Capital Outlay & Debt Service	\$9,357	\$1,100	\$1,100	0%
Total Expenditures	\$1,927,994	\$2,014,400	\$1,868,600	-7.2%

***Goals and Objectives:***

- To meet fund balance/working capital targets established by City Council next year.
- Continue to obtain clean audit opinions, reflecting sound financial management.
- Increase investment earnings by 1.5% next year while preserving the principal and sufficient cash liquidity.
- Increase collection of property tax and sales tax by 0.5% in FY2011.
- To add 10 new vendors to continue to aggressively pursue competitive purchasing to assure best pricing.
- Increasing the scanning of documents required by the City's Record Retention Policy by 10% by next year.
- Implement collection of traffic citations online.
- Continue to improve and update City's website.

**Performance Measures:**

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Clean Audit Opinion Received	Yes	Yes	Yes	Yes
Bad Debt Write-off	\$23,166	\$38,843	\$35,000	\$35,000
# of Financial Policies Not Met	None	None	None	None
# of Business Licenses Processed	2,450	2,454	2,500	2,550
# of Transactions Processed by Revenue Collection Division	47,416	43,409	44,949	45,800
# of online Property Tax Payments	63	78	92	100
Combined Current and Delinquent Property Tax Collection as % of Current Tax Levy	99.0%	100.4%	99.0%	99.0%
# of Municipal Court Cases Handled	1,246	1,436	1,488	1,503
Dollar amount of Garnishments collected	\$242	\$0	\$0	\$0
# of Purchase Orders Issued	1,740	1,676	1,650	1,625
# of Checks written	4,482	4,011	4,200	4,200
Dollar amount of Procurement Card purchases	\$537,642	\$506,160	\$510,000	\$510,000
# of Visits to the Website	94,425	136,576	184,067	200,000
# of Bids	28	17	20	22
% of Employees Utilizing Payroll Direct Deposit	46%	46%	47%	48%
# of Moving Citations Entered	8,352	6,404	7,087	7,158
% of Moving Citations Collected (including delinquent collections)	95%	102%	99%	101%
# of Parking Citations Entered	1,087	1,393	1,583	1,773
% of Parking Citations Collected (including delinquent collections)	93%	89%	95%	92%
% of moving Citations Collected (written during this fiscal year)	91%	91%	84%	87%
% of parking Citations collected (written during this fiscal year)	84%	90%	91%	91%
% of moving Citations outstanding	9%	8%	17%	13%
% of parking Citations outstanding	13%	7%	13%	10%

	FUND 110- GENERAL FUND		DEPT-41580- ADMINISTRATION & FINANCE			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	800,258	814,500	840,000	695,000	702,000
112	OVERTIME WAGES	7,477	10,000	10,000	8,000	8,000
114	PART TIME WAGES	18,033	19,000	19,000	56,000	56,000
131	SERVICE AWARDS	275	1,000	1,000	400	400
132	LONGEVITY WAGES	10,050	11,100	11,700	9,300	9,300
133	SOLD VACATIONS	5,659	12,000	12,000	10,000	10,000
134	CHRISTMAS BONUS	1,732	1,900	1,900	1,700	1,700
135	COLLEGE PAY	3,495	3,500	3,500	2,600	2,600
140	DENTAL INSURANCE	6,503	7,300	7,300	6,200	6,200
141	SOCIAL SECURITY TAXES	58,969	66,800	66,800	60,000	60,000
142	HEALTH INSURANCE EXP	114,223	112,300	112,300	108,000	108,000
143	RETIREMENT EXP	136,703	142,000	142,000	122,000	123,000
144	LIFE/DISABILITY INSURANCE	9,441	10,800	10,800	8,500	8,500
147	EMPLOYEE ASSISTANCE PROG.	9,380	9,600	9,600	9,600	9,600
148	EDUCATION REIMBURSEMENT	0	1,400	1,400	0	0
150	FLEX. SP. PROG. CITY-WIDE	5,294	8,000	8,000	8,000	8,000
191	LAUNDRY & DRY CLEANING	1,064	1,400	1,400	1,400	1,400
<b>Subtotal:</b>		<b>1,188,556</b>	<b>1,232,600</b>	<b>1,258,700</b>	<b>1,106,700</b>	<b>1,114,700</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXP	21,854	19,500	19,500	19,500	19,500
212	POSTAGE MACHINE EXPENSE	1,125	1,500	1,500	800	800
221	PRINTING EXP	11,007	16,000	16,000	12,000	12,000
222	PRINTING-STATE-PROP TAXES	3,973	4,000	4,000	4,200	4,200
223	CITIZENS NEWSLETTER	0	1,500	1,500	1,500	1,500
233	SUBSC. & MEMBERSHIPS	6,310	5,000	5,000	5,000	5,000
237	ADVERTISING EXP	10,189	11,000	11,000	11,000	11,000
241	UTILITIES	26,199	29,000	29,000	26,000	26,000
245	TELEPHONE EXP	32,470	25,000	25,000	27,000	27,000
250	CONT SVCS-CPTR SYS ADMIN	224,140	240,000	230,000	230,000	230,000
251	DRUG & ALCOHOL TESTS	3,073	3,500	3,500	3,500	3,500
252	LEGAL EXP	97,547	100,000	105,000	105,000	105,000
253	AUDIT EXP	47,250	48,300	48,300	50,000	50,000
254	REAPPRAISAL/CITY SHARE	46,672	50,000	50,000	50,000	50,000
257	APPRAISAL FEES	0	1,500	2,500	1,500	1,500
258	ACTUARIAL SERVICES	0	0	0	10,000	10,000
261	VEHICLE EXPENSE	274	500	500	500	500
262	SMALL EQUIP REP/REPLCMNT	356	600	600	600	600
263	COPIER MAINTENANCE	2,556	2,800	2,800	2,800	2,800
266	BLDG/GROUND MAINTENANCE	29,373	22,800	35,000	22,000	22,000
282	CAR ALLOWANCE	8,400	8,400	10,500	12,600	12,600
283	TRAINING/TRAVEL EXP	7,560	9,000	9,000	9,000	9,000
288	DEPARTMENT WK SESSIONS	938	0	0	0	0
290	CREDIT CARD FEES	14,283	14,000	16,000	16,000	16,000
298	PEST CONTROL-MUN BLDG	948	800	800	1,000	1,000
319	OFFICE EXPENSE	30,943	25,000	25,000	28,000	28,000
322	FIRST AID/SAFETY SUPPLIES	96	100	100	100	100
324	JANITORIAL SUPPLIES	2,098	2,000	2,000	2,000	2,000
331	GASOLINE EXPENSE	2,041	1,200	1,200	2,000	2,000
511	INS-BLDGS & CONTENTS	3,228	3,300	3,300	3,300	3,300
512	INS-VEHICLES	240	500	300	300	300
513	INS-GENERAL LIABILITY	4,182	4,200	4,500	4,500	4,500

	FUND 110- GENERAL FUND		DEPT-41580- ADMINISTRATION & FINANCE			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
514	WORKER'S COMPENSATION	3,023	3,400	3,700	3,600	3,600
515	INS-PROFESSIONAL LIABILITY	29,843	30,000	35,000	35,000	35,000
547	CONT SVCS-SECURITY	1,500	1,500	1,500	1,500	1,500
548	CONT SVCS-MTAS	6,339	0	6,500	6,500	6,500
595	EMPLOYEE APPREC DAY	7,870	6,000	9,000	9,000	9,000
599	MISCELLANEOUS EXP	3,338	500	500	500	500
741	BAD DEBTS EXP	38,843	35,000	35,000	35,000	35,000
<b>Subtotal:</b>		<b>730,081</b>	<b>727,400</b>	<b>754,600</b>	<b>752,800</b>	<b>752,800</b>
<b>Capital outlay and debt service:</b>						
947	EQUIPMENT	9,357	1,100	1,100	1,100	1,100
<b>Subtotal:</b>		<b>9,357</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>TOTAL</b>	<b>DEPARTMENT 41580</b>	<b>1,927,994</b>	<b>1,961,100</b>	<b>2,014,400</b>	<b>1,860,600</b>	<b>1,868,600</b>

# *Community Development*

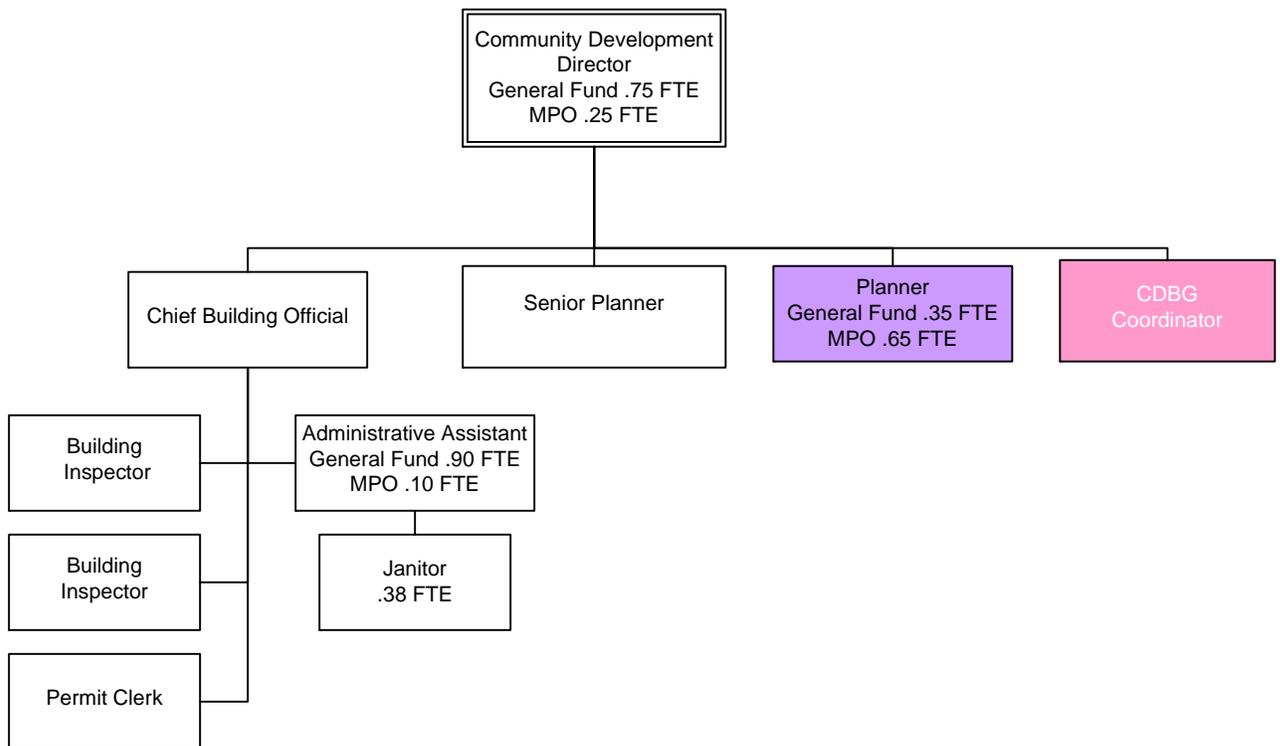


Left to right: Paul Corder, Donna McMinn, Greg Thomas, Lindsay Smart, Teresa Torbett



Inspectors  
Mike Wesson  
and  
Mary Baier

# Community Development Department



	FUND 110-GENERAL FUND		DEPT-41710- COMMUNITY DEVELOPMENT			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	407,651	415,500	355,000	307,600	310,700
112	OVERTIME WAGES	580	1,600	1,600	1,600	1,600
114	PART TIME WAGES	4,301	4,500	4,500	4,500	4,500
131	SERVICE AWARDS	400	0	0	100	100
132	LONGEVITY PAY	3,600	3,700	3,700	2,700	2,700
133	SOLD VACATIONS	3,265	2,800	3,792	2,800	2,800
134	CHRISTMAS BONUS	883	1,000	1,000	800	800
140	DENTAL INSURANCE	4,307	5,200	5,200	3,900	3,900
141	SOCIAL SECURITY TAXES	29,196	32,900	28,000	24,600	24,800
142	HEALTH INSURANCE EXP	74,161	83,900	70,000	57,700	57,700
143	RETIREMENT EXP	66,025	70,600	65,000	52,700	53,300
144	LIFE/DISABILITY INSURANCE	4,893	5,200	5,200	3,900	3,900
148	EDUCATION REIMBURSEMENT	0	0	0	2,900	2,900
149	WORKER'S COMP CLAIMS	96	200	200	200	200
191	LAUNDRY & DRY CLEANING	834	1,000	1,000	1,000	1,000
<b>Subtotal:</b>		<b>600,192</b>	<b>628,100</b>	<b>544,192</b>	<b>467,000</b>	<b>470,900</b>
<b>Operating Expenditures:</b>						
211	POSTAGE EXPENSE	462	1,000	1,000	1,000	1,000
221	PRINTING & ARTWORK EXP	575	1,300	1,300	1,300	1,300
233	SUBSC. & MEMBERSHIPS	4,077	4,500	4,500	4,500	4,500
237	ADVERTISING EXPENSE	882	600	1,500	1,700	1,500
241	UTILITIES	8,119	9,100	9,100	9,100	9,100
245	TELEPHONE EXPENSE	14,423	8,000	14,000	15,000	13,000
252	LEGAL SVCS-URBAN RENEW	12	200	0	200	0
261	VEHICLE MAINTENANCE	5,948	7,000	4,400	4,400	4,400
262	OFFICE EQUIP MAINT	1,129	1,500	1,500	1,500	1,500
266	BUILDING MAINTENANCE	2,568	3,000	3,000	3,000	3,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAVEL/TRAINING EXPENSE	6,087	6,500	6,500	6,500	6,500
288	COMPLIMENTARY MEALS	569	400	400	400	400
290	CREDIT CARD FEES	2,520	5,000	3,000	3,000	3,000
298	CONT SVCS-PEST CONTROL	216	300	300	300	300
319	OFFICE/INSPECTION SUPPLIES	5,983	7,000	6,000	7,000	6,000
322	O.S.H.A.-FIRST AID KITS	37	200	200	200	200
324	JANITORIAL SUPPLIES	717	800	800	800	800
326	CLOTHING EXPENSE	2,100	1,800	1,800	1,100	1,100
331	GASOLINE EXPENSE	6,432	10,900	6,000	8,800	7,000
511	INS-BLDGS & CONTENTS	700	900	800	900	800
512	INS-VEHICLES & EQUIP	848	1,100	800	800	800
513	INS-GENERAL LIABILITY	1,831	2,200	1,700	1,700	1,700
514	WORKER'S COMPENSATION	15,090	18,100	14,000	14,000	11,000
519	INS-EMPLOYEE BONDS	0	100	100	100	100
591	PLANNING COMMISSION	2,876	4,000	4,000	4,000	4,000
592	BOARD OF ZONING APPEALS	286	700	700	700	700
593	HISTORIC ZONING COMMISSION	331	700	700	700	700
599	MISCELLANEOUS EXP	326	500	500	500	500
<b>Subtotal:</b>		<b>89,344</b>	<b>101,600</b>	<b>92,800</b>	<b>97,400</b>	<b>89,100</b>
<b>Capital outlay and debt service:</b>						
949	OFFICE EQUIPMENT	243	0	0	0	0
<b>Subtotal:</b>		<b>243</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>DEPARTMENT 41710</b>	<b>689,779</b>	<b>729,700</b>	<b>636,992</b>	<b>564,400</b>	<b>560,000</b>

## *Community Development Department*

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

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

The planning section administers the zoning ordinance, the subdivision regulations, the floodplain management ordinance, and the historic zoning ordinance. Major planning functions are transportation planning and administrative support for the Cleveland Urban Area Metropolitan Planning Organization (CUAMPO), planning and administration of the Community Development Block Grant (CDBG) program, planning and administrative support for the Cleveland Municipal Planning Commission and the Board of Zoning Appeals, and planning and administrative support for the Historic Preservation Commission. The planning staff serves on and provides administrative support for the City's site plan and subdivision plat review committee, the group that provides technical review of development plans. Planning conducts research and analysis, prepares and maintains plans, answers questions from property developers and others, prepares and presents staff reports (for rezonings, conditional uses, variances, right-of-way abandonments, subdivisions, annexations, etc.), and prepares and maintains budgets and other documents for the CUAMPO, CDBG, and other programs.

The building section interprets, applies, and enforces the building code, plumbing code, mechanical code, and other building-related codes. The building section assists in the administration and enforcement of the electrical and fire prevention codes, the zoning ordinance, the floodplain management ordinance, the stormwater ordinance, and the historic zoning ordinance. The building section answers questions for contractors and design professionals, reviews construction plans, writes and issues permits, performs construction inspections, investigates reported code violations and works to achieve compliance through voluntary compliance or enforcement measures. The building section maintains records of permits, flood elevation certificates, construction plans, etc. The building section provides staff support for the Building Board of Adjustment and Appeals, the Plumbing Board, the Mechanical Board, and the Board of Zoning Appeals.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$600,192	\$544,192	\$470,900	-13.5%
Operating Expenditures	\$89,344	\$92,800	\$89,100	-3.9%
Capital Outlay & Debt Service	\$243	\$0	\$0	0%
Total Expenditures	\$689,779	\$636,992	\$560,000	-12.0%

**Goals and Objectives:**

- Implement planning tasks for the Cleveland Municipal Planning Commission\*
- Implement transportation planning program tasks for Cleveland Urban Area Metropolitan Planning Organization (CUAMPO)\*
- Continue implementing CDBG Consolidated Plan
- Continue to update and improve City land development regulations
- Continue plan review, permitting, and inspections
- Continue preparation of a Strategic Plan and a Comprehensive Plan
- Continue implementation of Historic Zoning

**Performance Measures:**

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
# of Building Permits	314	247	220	220
Value of Building Permits	\$241,178	127,287	147,000	147,000
Value of Construction Permitted	\$89,071,419	39,596,442	53,000,000	53,000,000
# of Plumbing Permits	785	641	640	640
# of Mechanical Permits	281	284	280	280
# of Rezoning Cases	20	15	10	10
# of Subdivision Plats Approved	28	35	30	30
Complete Strategic Plan/ Comprehensive plan work items completed	0	0	YES	YES
Adopt/update Long-Range Transportation Plan	YES	NO	YES	YES
Adopt/update TIP*	YES	YES	YES	YES
Adopt/implement UPWP*	YES	YES	YES	YES
CDBG funds obligated/spent	\$466,817	\$313,408	\$450,000	\$335,733
Enforce Historic Zoning District	YES	YES	YES	YES

\*Anticipated planning tasks include work on Land Use Plan update and other Strategic Plan, Comprehensive Plan tasks. CUAMPO work tasks include annual drafting and adopting of the Unified Planning Work Program (UPWP), amending the Transportation Improvement Plan (TIP) the Long Range Transportation Plan (LRTP) and the CUAMPO's Public Participation Plan. Additionally, the CUAMPO will draft and adopt the FY011-2014 TIP and the 2035 LRTP as required by FHWA.

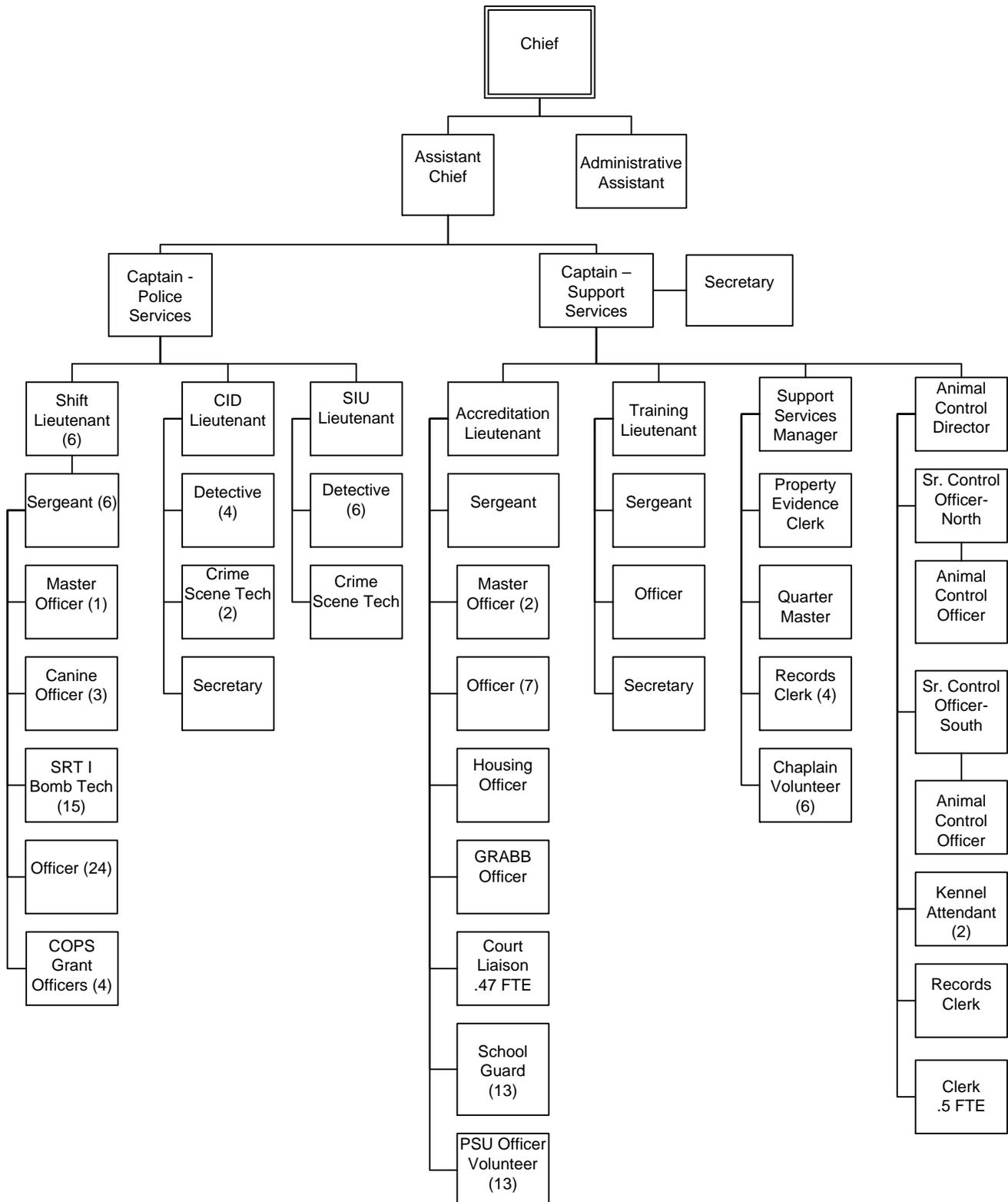
# Cleveland Police Department



Officers  
Brandy Brown  
and  
Kim Boyce



# Police Department



## *Police Department*

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

It is the mission of the Cleveland Police Department to enhance the quality of life in the City of Cleveland by working cooperatively with the public to enforce the law, preserve the peace, reduce the fear of crime, and provide for a safe environment.

The Police Department is funded primarily from this budget within the General Fund. However, other resources that are funded are the Drug Enforcement Fund and Byrne Memorial Justice Assistance Grants. The department received two 2009 Recovery Act Grants; a COPS (Office of Community Oriented Policing Services) grant for four police officers (for positions that were frozen in FY2010 due to budget constraints) and a FY2009 Recovery Act – Byrne JAG grant for equipment and firing range updates.

The department has 2.4 officers per 1,000 citizens in Cleveland and is managed by the Chief of Police and Assistant Chief. The department has two main divisions: Operations and Support Services. Each division is headed by a Captain. The department provides services 24 hours a day, 7 days a week. The Operation Division is comprised of the Patrol Division that is divided into 6 patrol teams that work 10 hour shifts, and the Investigative Division that includes CID (Criminal Investigative Division) and SIU (Special Investigative Unit). CID investigates property and people crimes while SIU investigates vice crime. The Support Division includes Training, Accreditation, School Resource Officers, Records, Property and Evidence, Quartermaster, and Volunteer Units.

The department is active in the community providing services such as Neighborhood Watch Program, Citizen's Police Academy, Public Service Unit, School Crossing Guards and provides services for Annual Events such as the Festival of Cultures, July 4<sup>th</sup> Fireworks Display, Halloween Block Party and Christmas Parade in addition to the various other special events throughout the year. In 2009 the department began R.A.D. (Rape Aggression Defense System) classes. The department has two certified instructors with plans for an additional instructor.

The department was accredited by CALEA – The Commission on the Accreditation for Law Enforcement Agencies, Inc. in July 2009. During FY2010, the department added 1 additional officer through a contract with the Cleveland Housing Authority. This officer will have primary duties in patrolling the Authority properties. An additional officer will be added prior to June 30, 2010 in conjunction with a grant through the GRABB Coalition.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$6,919,405	\$6,677,561	\$6,933,300	3.8%
Operating Expenditures	\$1,310,982	\$1,324,654	\$1,357,000	2.4%
Capital Outlay & Debt Service	\$13,922	\$14,700	\$14,500	-1.4%
Total Expenditures	\$8,244,309	\$8,016,915	\$8,304,800	3.6%

***Goals and Objectives:***

- Have the Housing Officer position equipped and fully functionally in accordance with the contract between the City of Cleveland and the Cleveland Housing Authority.
- Coordinate with GRABB (Going Respectfully Again Addictive Behavior in Cleveland and Bradley County) Coalition program in assigning an officer and fulfilling the mission statement of GRABB.
- Fully implement the department's recruiting plan.
- Reduce the number of job related injuries by 10%
- Reduce the response time for call for service by 5%.

***Performance Measures:***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Population (Estimate)	39,753	40,150	40,551	40,956
# of Sworn Officers	92	88	94*	94*
Sworn Officers per 1,000 Population	2.31	2.19	2.32	2.30
# Job-related Injuries requiring medical treatment	7	16	20	16
Traffic Accidents	2,746	2,428	2,480	2,400
Traffic Accidents w/ Injury	298	299	306	300
Traffic Accidents – Alcohol Related	49	41	45	40
Response Time (in minutes)	7.45	7.10	7.37	7.00
DUI Citations/Arrests	246	160	170	175
<i>FBI Part I Crime Statistics:</i>				
Homicide	1	1	1	1
Rape	22	27	25	20
Robbery	39	37	35	35
Assault	940	879	825	800
Burglary	378	378	375	350
Larceny	1,626	1565	1280	1250
Automobile Theft	90	61	77	70

\* # of Sworn Officers FY2010 & FY2011 reflects 4 COPS Grant Officers, 1 Housing Officer and 1 GRABB Officer.

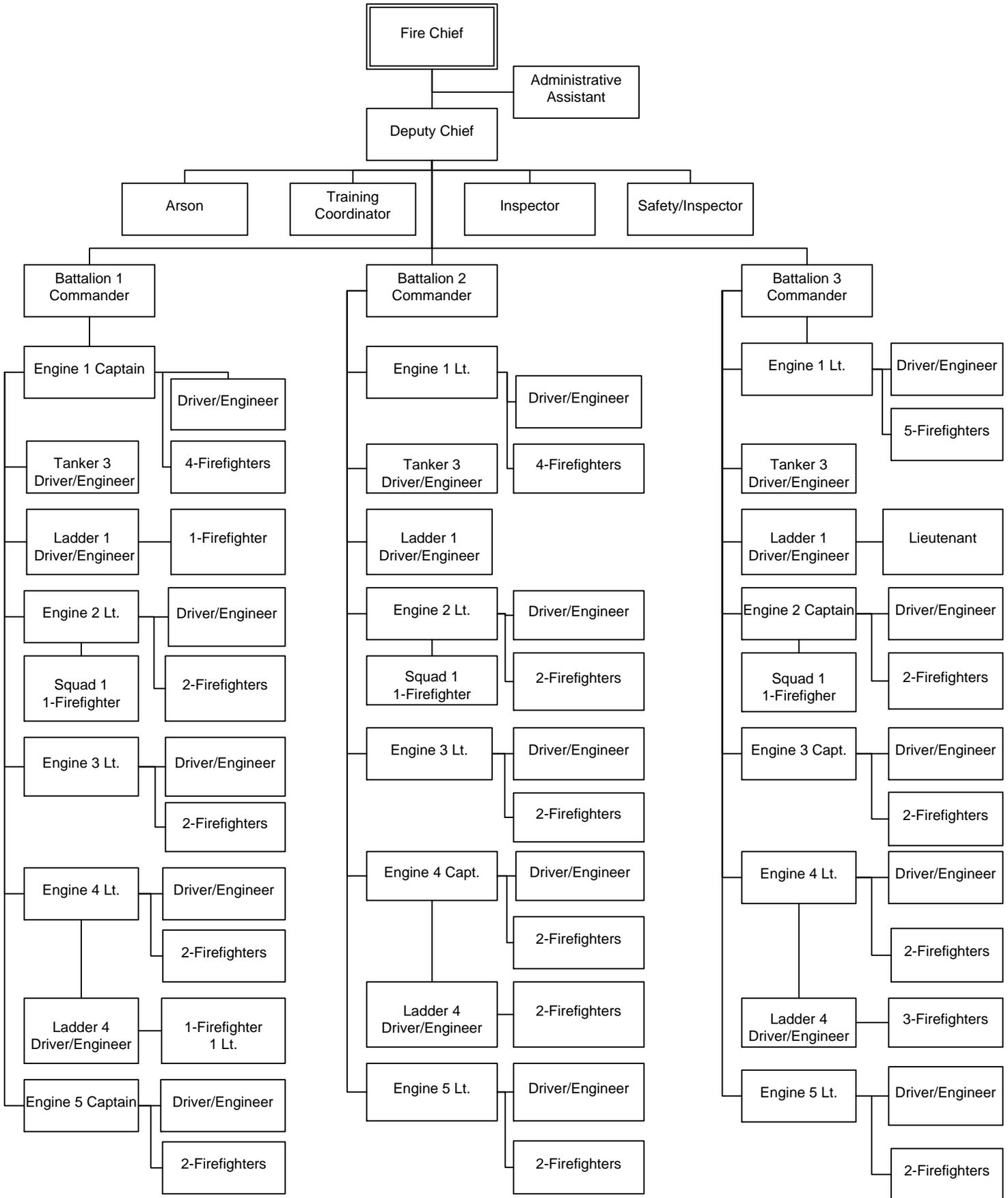
	FUND 110-GENERAL FUND	DEPT-42100-POLICE DEPARTMENT				
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	4,319,121	4,264,000	4,088,600	4,210,300	4,255,000
112	OVERTIME	226,065	275,000	235,000	255,000	225,000
114	PART TIME WAGES	104	0	5,700	14,700	14,700
115	ACCUMULATED HOLIDAY PAY	10,000	12,500	5,000	5,000	5,000
117	SALARIES-SCHOOL PATROL	74,779	74,400	74,400	74,400	75,200
119	SUPPLEMENTAL PAY	2,321	1,800	1,300	1,300	1,300
121	STATE GRANT-IN SERVICE	51,600	55,200	55,200	55,200	55,200
122	OVERTIME-CONT SVCS	32,824	0	20,000	0	0
131	SERVICE AWARDS	1,800	2,500	1,900	1,800	1,800
132	LONGEVITY	56,850	52,000	51,000	56,500	56,500
133	SOLD VACATION	39,216	46,000	46,000	46,000	46,000
134	CHRISTMAS BONUS	13,319	13,100	12,941	13,200	13,200
135	COLLEGE PAY	9,380	9,100	8,820	8,600	8,600
140	DENTAL INSURANCE	44,266	51,000	46,000	48,400	48,400
141	SOCIAL SECURITY TAXES	350,357	370,000	350,000	362,800	366,300
142	HEALTH INSURANCE EXP	667,177	711,100	666,100	722,700	722,700
143	RETIREMENT EXP	902,500	927,400	907,400	927,200	936,500
144	LIFE/DISABILITY INSURANCE	54,393	52,700	53,300	52,400	52,400
147	UNEMPLOYMENT COMP	2,133	2,200	2,800	2,800	2,800
148	EDUCATION REIMBURSEMENT	0	4,200	1,700	1,700	1,700
149	WORKER'S COMP CLAIMS	12,887	10,000	10,000	10,000	10,000
191	LAUNDRY & DRY CLEANING	18,197	20,000	20,000	20,000	20,000
192	EMPLOYEE PHYSICALS	25,792	10,000	10,000	10,000	10,000
193	RECRUIT/PRE-EMPLOY TESTS	1,820	1,500	2,900	3,000	3,000
194	UNIFORMS-SCHOOL PATROL	2,504	3,000	1,500	2,000	2,000
<b>Subtotal:</b>		<b>6,919,405</b>	<b>6,968,700</b>	<b>6,677,561</b>	<b>6,905,000</b>	<b>6,933,300</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	845	1,500	2,000	2,500	2,000
215	800 mhz RADIO EXPENSE	0	0	0	24,000	24,000
216	LEASE-RADIO TOWER	2,959	4,500	4,500	4,500	4,500
217	CONT SVCS-VEHICLES	5,724	5,600	5,600	5,600	5,600
218	COMMUN. REPL. - NON-MOBILE	11,123	10,500	10,500	11,000	11,000
219	PAGER EXPENSE	1,090	0	0	0	0
221	PRINTING EXPENSE	7,418	10,000	10,000	10,000	10,000
233	SUBSC & MEMBERSHIPS	3,382	3,900	3,900	3,900	3,900
235	ACCREDITATION	17,162	5,000	8,200	5,500	5,500
237	ADVERTISING EXPENSE	500	600	800	800	800
241	UTILITIES	93,748	90,700	90,700	90,700	90,700
245	TELEPHONE EXPENSE	132,140	112,900	125,000	124,400	125,000
249	NCIC COMPUTER LINE	8,420	8,000	8,000	8,000	8,000
258	TBI EVIDENCE ANALYSIS FEES	0	0	0	14,000	14,000
261	VEHICLE MAINTENANCE	301,308	360,000	330,000	360,000	330,000
262	SMALL EQUIP REP/REPLCMNT	200	2,000	2,000	2,000	2,000
263	COPIER MAINTENANCE	1,641	2,500	1,800	1,800	1,800
266	BUILDING MAINTENANCE	18,012	15,500	15,500	20,000	20,000
283	TRAVEL/TRAINING EXPENSE	33,422	33,800	33,800	34,000	33,800
288	MUTUAL AID MEALS	1,447	1,500	1,500	1,500	1,500
299	JANITORIAL CONTRACT	29,573	30,000	30,000	30,000	30,000
311	POLICE SUPPLIES	4,985	5,000	5,000	5,000	5,000
313	BATTERIES	957	2,000	2,000	2,000	2,000
314	DVD-VIDEO/AUDIO	1,301	1,000	1,000	1,000	1,000
315	DETECTIVE SUPPLIES	538	2,000	1,500	2,000	2,000
316	FILM	29	0	0	0	0
317	CRIME SCENE UNIT SUPPLIES	2,107	2,500	1,500	2,000	2,000
318	SRT SUPPLIES	2,429	6,500	4,500	5,000	5,000

	FUND 110-GENERAL FUND		DEPT-42100-POLICE DEPARTMENT			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
319	OFFICE EXPENSE	25,880	26,000	28,000	28,000	28,000
320	PROTECTIVE VESTS-FED GRANT	0	0	8,654	0	0
321	PROTECT. VESTS-CITY FUNDED	6,412	11,000	8,000	11,000	8,000
322	OSHA SAFETY SUPPLIES	392	500	800	800	800
324	JANITORIAL SUPPLIES	2,828	1,500	1,500	2,000	2,000
326	UNIFORMS	42,051	52,000	47,000	52,000	47,000
327	AMMUNITION	22,916	35,000	35,000	35,000	35,000
328	CRIME PREVENTION	8,385	1,500	7,300	1,500	1,500
329	FIRING RANGE	352	0	2,000	2,000	2,000
331	GASOLINE EXPENSE	188,819	230,000	195,000	205,000	200,000
339	VIDEO MAINTENANCE	0	1,500	1,000	1,000	1,000
396	CANINE EXPENSE	2,982	4,500	3,000	4,000	3,000
511	INS-BLDGS & CONTENTS	11,427	11,400	11,100	11,100	11,100
512	INS-VEHICLES & EQUIP	40,498	40,500	37,000	37,000	37,000
513	INS-GENERAL LIABILITY	89,141	91,900	74,000	74,000	74,000
514	WORKER'S COMPENSATION	180,062	180,200	157,000	157,000	157,000
521	INS-EMPLOYEE BONDS	188	300	500	500	500
542	COMPUTER SOFTWARE SUPPORT	90	500	500	20,500	0
599	MISCELLANEOUS	460	500	500	500	500
770	HONOR GUARD EXPENSES	202	1,500	500	500	500
771	VOLUNTEER SERVICES	1,142	4,500	2,500	2,500	2,500
772	INVESTIGATIVE FUNDS	1,500	2,000	1,500	2,000	1,500
774	SEX OFFENDER REGISTRY	2,795	500	3,000	500	3,000
<b>Subtotal:</b>		<b>1,310,982</b>	<b>1,414,800</b>	<b>1,324,654</b>	<b>1,419,600</b>	<b>1,357,000</b>
<b>Capital outlay and debt service:</b>						
941	GUNS/TASERS REPLACEMENT	12,542	11,200	11,200	11,500	11,000
942	SMALL EQUIPMENT	180	1,500	500	1,500	500
947	OFFICE EQUIPMENT	867	1,500	0	1,500	0
948	COMPUTER EQUIPMENT	333	1,800	3,000	3,300	3,000
<b>Subtotal:</b>		<b>13,922</b>	<b>16,000</b>	<b>14,700</b>	<b>17,800</b>	<b>14,500</b>
<b>TOTAL</b>	<b>DEPARTMENT 42100</b>	<b>8,244,309</b>	<b>8,399,500</b>	<b>8,016,915</b>	<b>8,342,400</b>	<b>8,304,800</b>

# *Cleveland Fire Department*



# Cleveland Fire Department



## ***Cleveland Fire Department***

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

The Cleveland Fire Department (CFD) operates on a 24 hours on/48 hours off shift schedule for all personnel except for staff personnel. Staff personnel include the Chief, Deputy Chief, Administrative Assistant, Training Coordinator, Fire Inspector, Safety/Inspector and an Arson investigator. The CFD currently has 91 full-time firefighting personnel positions and 7 staff positions. The department currently has five operating stations.

Along with providing fire suppression, the Cleveland Fire Department provides vehicle extrication, limited medical first response and hazardous materials responses within the city limits. The department also contracts with Bradley County to provide fire suppression services in a five mile fringe area outside the city limits. The contract ends June 30, 2013 and will provide \$1,822,200 for the General Fund in FY2011.

On February 1, 2009 the Cleveland Fire Department began responding to all Priority One medical first response calls within the city limits. This is in cooperation with the Bradley County Emergency Medical Service and does not involve medical transport. The calls for service for this type of incident was 1,650 or 54% of total calls.

The Cleveland Fire Department responded to 2,967 calls for service last year which was a 48 percent increase over 2008 and was primarily due to the addition of medical first response calls. The estimated value of the property saved in FY09 was \$40,743,481 and the estimated property saved in FY2010 is \$59,373,458.

The Cleveland Fire Department was the recipient of an Assistance to Firefighters Grant which was used to purchase Cardio equipment, Candidate Physical Ability Test (CPAT) equipment, and annual firefighter physicals. The award was in the amount of \$158,077 of which 80% was federally funded and 20% was the local match.

Cleveland and Bradley County residents continued to enjoy the ISO Class 3 rating inside the city limits and a Class 4 for fringe area residents provided by the Cleveland Fire Department.

The Training Division continued to aggressively train all firefighters utilizing a variety of different methods and compiling more than 46,000 hours of classroom and hands-on training. Through continuous training, Cleveland firefighters have shown their dedication and commitment to their community, citizens, and their fellow firefighters.

Our Inspections Division, along with CFD Engine Companies, conducted more than 2,800 Life Safety Inspections at commercial occupancies inside the city limits.

The Fire Prevention/Arson Division made presentations to area schools as well as local businesses utilizing props, handouts, and our Fire Safety Smoke House, to more than 9,900 children and adults.

The Cleveland Fire Department web site ([www.clevelandfiredept.com](http://www.clevelandfiredept.com)) has been updated and contains even more information about the department and our personnel.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$6,975,272	\$6,831,700	\$7,027,100	2.8%
Operating Expenditures	\$681,781	\$656,275	\$704,600	7.3%
Capital Outlay & Debt Service	\$11,920	\$19,100	\$37,500	96.3%
Total Expenditures	\$7,668,973	\$7,507,075	\$7,769,200	3.5%

***Goals and Objectives:***

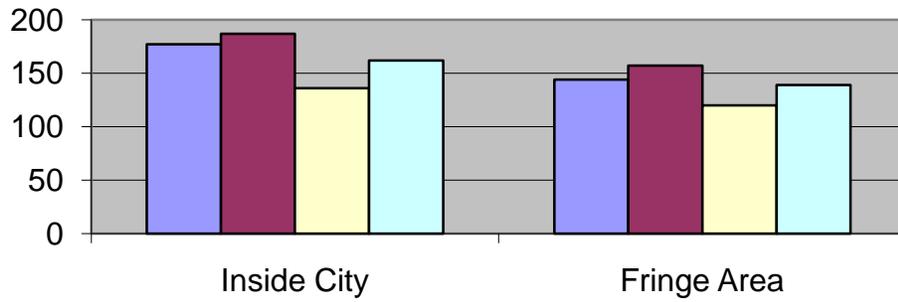
- Maintain the reduction the loss of property from fire in FY2011.
- Increase number of public information classes with the new Fire Safety House by 10% using fire education in schools, civic organizations and classes at the firehalls.
- Continue the implementation of the Wellness Program for Cleveland Fire Personnel.

**Performance Measures:**

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Property Loss (\$) due to fire in City	\$1,381,935	\$1,310,935	\$358,824	\$834,879
Property Saved (\$) in City	\$73,060,700	\$35,913,690	\$52,431,350	\$35,913,690
Property Loss (\$) due to fire in Fringe Area	\$1,178,050	\$1,344,010	\$409,206	\$876,608
Property Saved (\$) in Fringe Area	\$3,807,641	\$4,829,791	\$6,942,108	\$5,885,949
# of Fatalities in City/Fringe Area	7	2	2	2
# of Injuries in City/Fringe Area	7	7	6	7
# of Certified Fire Personnel	86	90	90	90
# of 1 <sup>st</sup> Responders	46	54	54	54
# of EMTs	18	21	33	33
# of Paramedics	4	5	5	5
<i>Population</i>				
City	39,753	40,150	40,551	40,956
Fringe	22,609	22,835	23,063	23,293
Fire Service cost per 1,000 population (City and Fringe)	\$121,522	\$121,768	\$118,017	\$120,921
Fire Inspections per 1,000 population (City only)	74.61	68.74	63.23	64.99
# of Buildings inspected (City only)	2,966	2,760	2,564	2,662
# of Fire education classes in schools & day cares	50	60	65	70
Structure/Vehicle fire calls per 1,000 population (City and Fringe)	5.14	5.46	4.02	4.68
# of Structure/vehicle fire calls in City	177	187	136	162
# of Structure/vehicle fire calls in Fringe Area	144	157	120	139
Fire Cause Determined	98%	98%	98%	98%
Restricted duty during the year	0	0	0	0
Cost per Structure/vehicle fire call	\$23,608	\$22,293	\$29,325	\$25,811
Average Response Time from Dispatch (City)	6 min/05 sec	4 min/25 sec	4 min/24 sec	4 min/25 sec
Average Response Time from Dispatch (Fringe)	11 min/07 sec	6 min/41 sec	5 min/51 sec	6 min/16 sec

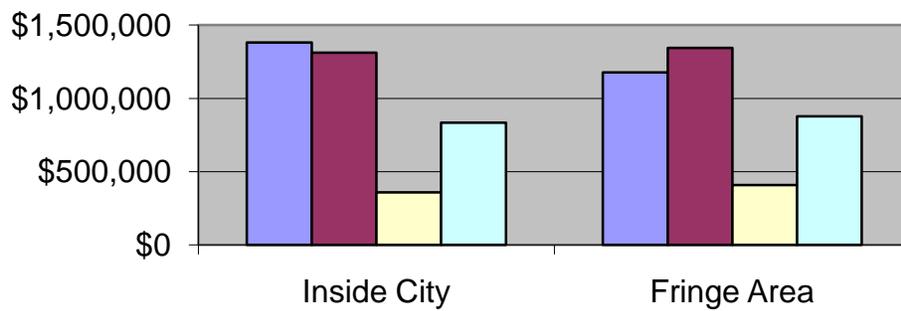
## FIRE CALLS

■ FY2008 ■ FY2009 EST. ■ FY2010 EST. ■ FY2011 EST.



## Property Loss Due To Fire

■ FY2008 ■ FY2009 ■ FY2010 EST. ■ FY2011 EST.



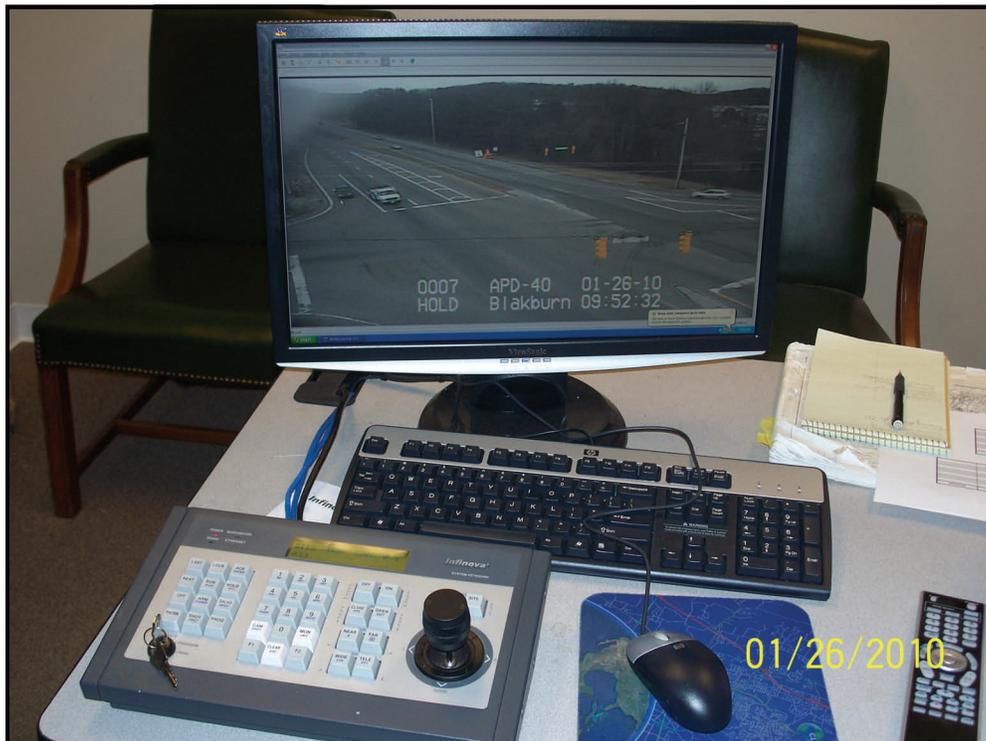
	FUND 110- GENERAL FUND		DEPT-42200- FIRE PROTECTION			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	4,380,534	4,250,000	4,250,000	4,393,200	4,340,000
112	OVERTIME	160,443	180,000	160,000	180,000	160,000
118	FIRE RUNS	13,966	30,000	10,000	30,000	10,000
119	SUPPLEMENTAL PAY	57,355	70,500	70,500	74,000	70,500
121	STATE GRANT-IN SVC	55,650	57,600	57,600	57,600	57,600
131	SERVICE AWARDS	1,350	2,400	2,400	1,900	1,900
132	LONGEVITY	50,539	46,600	46,600	50,400	50,400
133	SOLD VACATION	12,865	11,000	11,000	15,000	15,000
134	CHRISTMAS BONUS	8,879	10,600	10,600	10,300	10,300
135	COLLEGE PAY	2,389	1,100	1,100	1,000	1,000
140	DENTAL INSURANCE	43,634	54,800	48,000	48,100	48,100
141	SOCIAL SECURITY TAXES	343,664	356,500	340,000	371,900	375,200
142	HEALTH INSURANCE EXP	804,742	822,600	800,000	815,200	800,000
143	RETIREMENT EXP	911,815	926,500	926,500	1,134,500	952,000
144	LIFE/DISABILITY INSURANCE	55,580	50,600	50,600	50,600	50,600
148	EDUCATION REIMBURSEMENT	7,495	8,400	14,400	15,000	15,000
149	WORKER'S COMP CLAIMS	7,885	6,500	6,500	6,500	6,500
191	LAUNDRY & DRY CLEANING	14,950	18,000	15,000	18,000	18,000
192	IMMUNIZATIONS & PHYSICALS	41,537	26,000	10,900	40,000	40,000
195	RECRUIT TESTING	0	0	0	5,000	5,000
<b>Subtotal:</b>		<b>6,975,272</b>	<b>6,929,700</b>	<b>6,831,700</b>	<b>7,318,200</b>	<b>7,027,100</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	352	500	500	500	500
215	RADIO MAINTENANCE FEE	0	0	0	6,000	6,000
218	COMMUNICATIONS REPLCMNT	3,257	4,000	3,000	4,000	3,000
221	PRINTING EXPENSE	359	500	500	500	500
233	SUBSC. & MEMBERSHIPS	3,219	2,700	3,200	3,200	3,200
235	LICENSE/CERTIFICATION RENEWAL	0	1,400	1,400	1,400	1,400
237	ADVERTISING EXPENSE	200	500	500	500	500
241	UTILITIES	104,920	117,700	100,000	117,700	105,000
245	TELEPHONE EXPENSE	71,658	66,300	66,300	66,300	66,300
260	APPARATUS/EQUIP TESTS	2,399	3,900	3,900	3,900	3,900
261	VEHICLE MAINTENANCE	67,641	70,000	70,000	70,000	65,000
262	SMALL EQUIP-REPAIR/REPLC	779	2,800	2,800	2,800	2,800
263	COPIER MAINTENANCE	1,776	1,800	1,900	1,900	1,900
266	BUILDING MAINTENANCE	41,654	30,000	40,000	94,700	40,000
269	VEHICLE BODY REPAIR	0	2,000	0	2,000	0
283	TRAINING/TRAVEL	31,845	21,000	21,000	28,000	21,000
284	TRAINING/EDUCATIONAL MATERIAL	3,737	3,500	3,500	5,000	3,500
288	MUTUAL AID MEALS	3,062	1,000	1,300	1,300	1,300
309	TOWELS/CLOTHS	209	800	800	800	800
313	BATTERIES	419	1,000	1,000	1,000	1,000
316	ELECTRONICS-CAMERA SUPP	267	500	600	600	600
319	OFFICE EXPENSE	7,225	6,500	6,500	6,500	6,500
320	ARSON EXPENSE	1,356	2,000	1,500	2,000	1,500
322	SAFETY EXPENSE	4,849	4,500	4,500	4,500	4,500
324	JANITORIAL SUPPLIES	13,798	17,000	16,000	17,000	16,000
325	BEDDING	791	1,000	1,000	1,000	1,000
326	UNIFORM EXPENSE	37,564	49,000	40,000	49,000	40,000
327	VEHICLE GRAPHICS-NFPA 150	326	500	500	500	500
329	OPERATING SUPPLIES	1,851	2,000	2,000	2,000	2,000
331	GASOLINE EXPENSE	53,108	57,500	50,000	57,500	53,000
338	APPLIANCES-REPAIR/REPLC	2,327	2,000	2,000	6,000	3,500
398	EXTINGUISHER REFILLS	1,668	2,000	2,000	2,000	2,000

FUND 110- GENERAL FUND		DEPT-42200- FIRE PROTECTION				
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
511	INS-BLDGS & CONTENTS	8,357	8,400	8,000	8,000	8,000
512	INS-VEHICLES & EQUIP	24,388	24,600	24,000	24,000	24,000
513	INS-GENERAL LIABILITY	35,445	35,400	35,900	35,900	35,900
514	WORKER'S COMPENSATION	147,306	142,500	135,000	135,000	135,000
599	MISCELLANEOUS	1,296	500	500	500	500
771	PUBLIC INFORMATION	0	500	500	500	500
772	CITY FUNDED-HONOR GUARD	58	1,000	1,000	1,000	1,000
773	FIRE PREVENTION PROG	2,315	2,500	3,175	3,200	3,200
	SOFTWARE MAINTENANCE	0	0	0	6,600	0
	RADIO TOWER/REPEATER MAINT	0	0	0	1,800	1,800
	MEDICAL SUPPLIES/EQUIPMENT	0	0	0	10,000	9,000
	HAZMAT SUPPLIES	0	0	0	3,000	2,000
	PPE EQUIPMENT	0	0	0	25,000	25,000
<b>Subtotal:</b>		<b>681,781</b>	<b>691,300</b>	<b>656,275</b>	<b>814,600</b>	<b>704,600</b>
<b>Capital outlay and debt service:</b>						
942	ISO FIREFIGHTING EQUIP	0	0	0	15,000	15,000
943	OFFICE EQUIPMENT	0	1,000	1,000	1,000	1,000
946	EQUIP-BREATHING APPARATUS	2,740	15,000	15,000	15,000	15,000
947	FURNITURE	3,614	2,200	2,200	6,000	2,200
949	COMPUTER EQUIPMENT	60	0	100	0	0
953	SMALL EQUIPMENT	459	800	800	800	800
955	WELLNESS CENTER	5,047	0	0	0	0
	TRUCK EQUIPMENT	0	0	0	15,000	0
	RADIO REPLACEMENT	0	0	0	3,500	3,500
<b>Subtotal:</b>		<b>11,920</b>	<b>19,000</b>	<b>19,100</b>	<b>56,300</b>	<b>37,500</b>
<b>TOTAL</b>	<b>DEPARTMENT 42200</b>	<b>7,668,973</b>	<b>7,640,000</b>	<b>7,507,075</b>	<b>8,189,100</b>	<b>7,769,200</b>

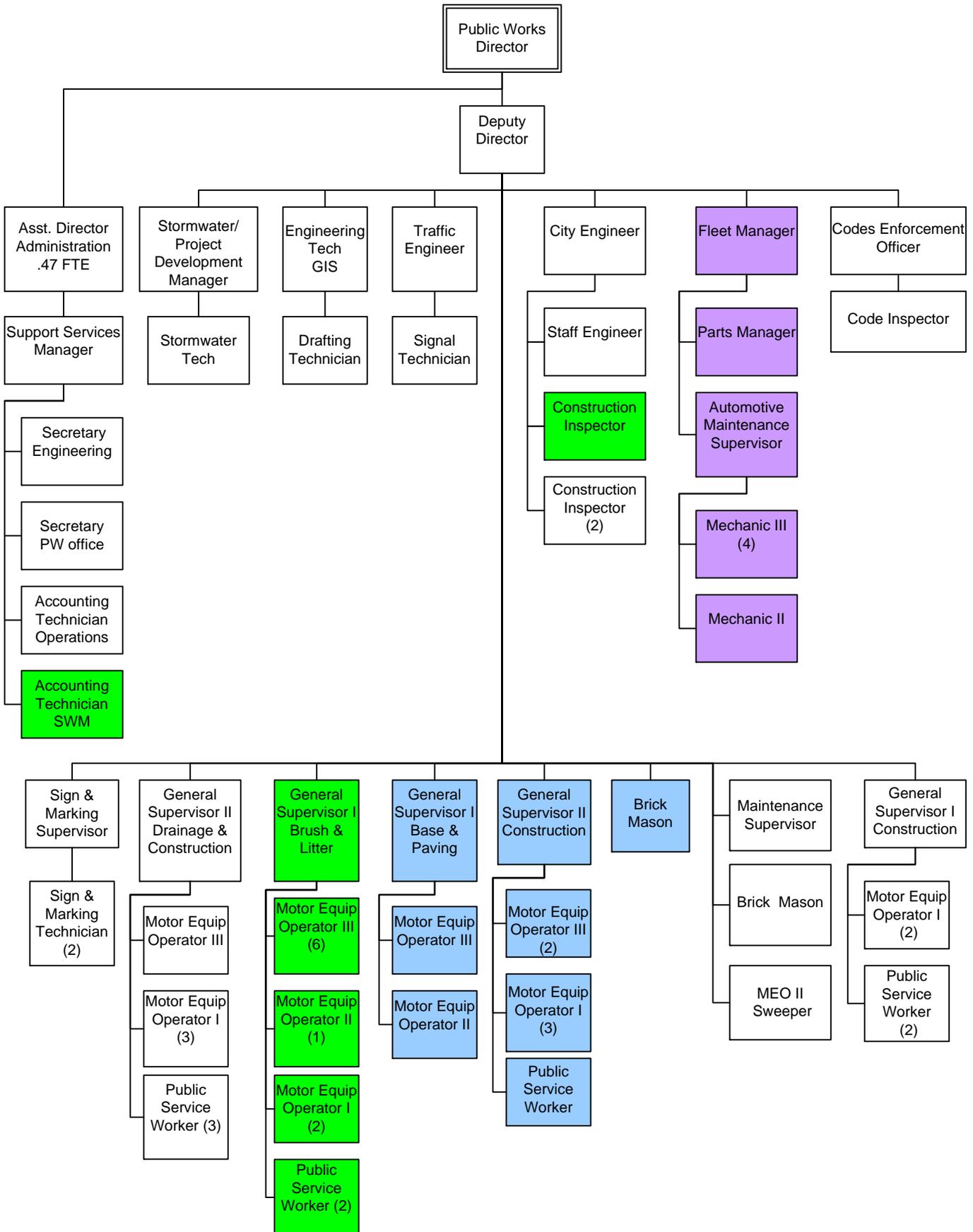
# Public Works



ITS (Intelligent Transportation Systems)



# Public Works Department



## ***Public Works Department***

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

The functions of the Public Works Department are numerous as well as diversified. They include street design, construction inspection and maintenance, drainage design (construction or installation and maintenance), preparation and inspections for contracted major paving projects, sidewalk construction and replacement, public facilities maintenance and renovation, airport maintenance, code enforcement, residential and commercial garbage collection, brush disposal, bulk goods, and leaf collection. The Public Works Department is also responsible for the City's fleet operation, traffic signals, Geographical Information System (GIS) for the E-911 System, sign maintenance and design, and street markings.

The department receives operating funding from four separate funds: the General Fund, Solid Waste Management Fund, State Street Aid Fund and the Storm Water Management Fund. The General Fund contains three budgets: Public Works-Operations, Engineering, and Street Lighting & Signals. Public Works also has a Fleet Management division, which is an Internal Service Fund.

The administration area covers all the secretarial and office support personnel. The operations area includes all personnel except those working in Solid Waste and State Street Aid. Those employees are funded in the Solid Waste Management Fund and the State Street Aid Fund. The Operations Division also receives funding for equipment debt service from the State Street Aid and Storm Water Management Funds.

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

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

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

Major street paving is the largest capital item funded for Public Works. The department provides street inspections throughout the year in order to evaluate and prioritize paving needs. A construction inspector prepares and maintains logged records and documentation, which is utilized for the budget and bidding process. Inspectors grade streets on a scale from 1 through 5 (1 being the worst case scenario and 5 being the best).

Therefore, a street graded “1” would need immediate attention and a grade of “2 through 5” means streets would be re-evaluated in two through five years consecutively. The annual list takes into consideration multiple street cuts and/or construction projects by Cleveland Utilities or other contractors.

Several years ago the Public Works Department implemented a computerized, networked complaint tracking and work order system. One of the main features of this system is the capability of city departments to be able to view the status of requests and work orders when responding to citizen calls and complaints. Cartegraph has since been expanded to service twenty-four divisions within the City. To date we have a citizen library of 5,198 residents and a total of 2,227 work orders were logged last year. This system has proven to be one of the department’s best assets.

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

The Operations Division has a crew responsible for preventive maintenance by cleaning drainage areas and catch basins, as well as cleaning streets and handling erosion control. Having this has enabled the department to provide better drainage control, as well as new drainage construction in the city.

The City has been able to perform a number of drainage projects internally, at an estimated cost savings of thirty-five percent or greater (when compared to bidding). Having a dedicated crew for this purpose allows the City to take on larger projects that were otherwise beyond the department’s resources. A few examples are the Dalton Pike Major Drainage Project Phase I and the Wildwood Detention Pond Project, which greatly benefit and protect from future flooding. These projects would not have been possible without the added manpower and equipment provided in the capital outlay program.

A few of the projects completed by the Public Works Department during the last year include, 1) the drainage work for the Safe Routes to School Sidewalk Project along Wildwood Avenue, Dalton Pike, and 20<sup>th</sup> Street SE, 2) Greenway Phase 6A – section of path from Mouse Creek Road to the Cleveland Utilities Sanitary Sewer Storage Tank, 3) Laurel Drive drainage improvements, and 4) Public Works completed the 20<sup>th</sup> Street Improvement Project for the new Mayfield School in conjunction with Cleveland City Schools. This project included drainage, a retaining wall, street widening, relocation of utility poles, sidewalk, curb, gutter, and paving.

In FY10, the City received funding from the American Recovery & Reinvestment Act (ARRA) to complete the following projects: 1) roadway and drainage improvements and asphalt resurfacing of Freewill Road between Cumberland Hills Circle and Cottonwood Bend, 2) asphalt resurfacing of Raider Drive from Peerless Road to Keith

Street, 3) construction of a restroom facility at the Harris Circle Trailhead of the Greenway, and 4) sidewalk improvements for Walker Street (Central Ave. to 6<sup>th</sup> St.), Edwards Street (1<sup>st</sup> St. to Central Ave.), Central Avenue (Parker Ave. to Trunk St.), 1<sup>st</sup> Street (Edwards to 2<sup>nd</sup> St.), and Raider Drive (Peerless Road to 400 feet west of Keith Street).

During FY2010, the Public Works Department used Sales Tax Capital Project funds, along with money from the general fund, to complete the widening of North Ocoee Street. This project included an additional lane and curb, gutter and sidewalks from Sunset Drive to Blueberry Hill Road. The sales tax funding also provided for a new Knuckleboom and the paving of 20<sup>th</sup> Street, Peerless Road Intersection, Executive Park Drive, and several secondary streets.

Equipment provision and/or replacement greatly impact the progress and efficiency of many divisions of Public Works. The lack of funding for equipment upgrades and/or replacement greatly affects the overall operation of the department. The State Street Aid Fund continues to provide funding for debt service for prior equipment purchases. Also, the Storm Water Management Fund provides debt service funding for the purchase of an excavator, which is greatly utilized for numerous drainage projects. This equipment has enabled projects to be completed in half the time, thus freeing up work crews for other projects and making operations more productive.

The Engineering Division includes staff for engineering design, traffic control and design, storm water design and mapping, GIS addressing for the E-911 system, and all related engineering activities. Traffic signals are controlled by the Traffic Engineer, but installed and maintained under contract with Cleveland Utilities. The Engineering Division is responsible for updating mapping of subdivisions and assigning new addresses. Engineering is responsible for drainage project design, Greenway project coordination (including project design, bidding, and project management), roadway design, field inspections, and review of all new subdivision roads and drainage, as well as design of some “in house” city projects.

This division also has access to the joint GIS, which aids in design work, infrastructure information, analysis, and mapping for engineering and other departmental needs. New aerial photography with a three inch high accuracy rate was flown last year. Through an agreement with the State Planning Office, the Cleveland/Bradley G.I.S. will now be able to maintain a new flyover schedule of every two years.

Meetings are held weekly by the Engineering staff and Community Development personnel for site plan and plat review. Drainage, electric, water, sanitary sewer, landscaping, solid waste, road design, water quality management, egress and ingress parking, curb cuts, and street naming for the E-911 system are all examined and a combined report is issued to the Community Development Department.

The traffic engineering division is primarily responsible for traffic signal warrant studies, signal design, signal timing and coordination plans, traffic counts, work zone design, street closure requests, traffic sign requests, maintaining an open dialogue with

city residents about traffic concerns, assisting schools with traffic plans, and helping future developments meet the city and state traffic design standards. The traffic engineer is also responsible for reviewing and signing plans, speed limit reductions, warning signs for MUTCD and TDOT compliance, and conducting studies when necessary.

Traffic engineering has completed several traffic warrant studies for traffic signal installations, stop signs, one way street conversions, and downtown parking options. Staff also provided technical information that helped the City receive Safe Routes to School grant monies for Blythe Bower Elementary School.

The traffic staff has responded to numerous requests for speed humps and children at play signs by discussing the neighborhood's options with the caller and sending them a traffic access management policy. This policy sets the city standard of installing appropriate traffic calming devices along suitable streets. Staff has responded to these requests by purchasing more sophisticated traffic counters that allow staff to collect speed and volume data easier.

The department has also established a communication line for the traffic signals along Paul Huff Parkway and the north end of Keith Street. This fiber optic communication line allows staff to coordinate the traffic signals along these arterials so that traffic will flow more smoothly. In addition to this, the Tennessee Department of Transportation has installed a fiber optic system that allows staff remote visual and programming access to thirty-six intersections within the city limits. Phase I of this project included the installation of 75,000 feet of fiber optics and seven intersection cameras.

Phase II of the ITS project, which will be completed in FY11, will allow for three additional cameras and connection to the existing fiber at the intersection of APD-40 & Blackburn Road and will run along APD-40 to the signals at I-75 & Exit 20. The cameras will be placed at APD-40 & Highway 11, APD-40 & Industrial Drive, and APD-40 & I-75 and will give staff remote access to the intersections at APD-40 & Westland Drive and APD-40 & Industrial Parkway.

Also, the traffic engineering staff is working on the Safe Routes to School program which will include sidewalks, drainage, flashers, and markings for the Blythe Bower and Arnold Elementary school areas.

The Public Works Department is responsible for the City's Storm Water program. The program is guided by the NPDES (National Pollutant Discharge Elimination System) permit submitted by the City to the Tennessee Department of Environment and Conservation (TDEC).

In the past, the City has purchased modeling and design data for 2-ft. contours for storm water functions. City staff utilizes this data for watershed modeling necessary to do studies on flooding in areas within the city. The existing data in the GIS will not provide this information.

The addition of the large document media center has enabled engineering staff to initialize an electronic plans review process, which eliminates the need for multiple paper copies of plans. It has been utilized for mass production drawings for current projects, rapid reproduction of single prints and plots direct from computer prints and archiving of valuable historical mapping and plan sets. An information database is being developed with this equipment for public works and the engineering division, which will make archived information quickly retrievable for staff members. This has also enabled a cleanup of older records, of which many were worn or damaged, and also eliminating documents which were requiring a lot of space for storage. Over a year of scanning documents, drawings and plans, etc. have been performed by office staff as well as temporary staff in order to create this vast database of knowledge. We currently have 86GB of compressed data and over 8,350 files that have been electronically archived.

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

In FY2010, the Landscaping Division was moved from Public Works to the Parks & Recreation Department. However, the City's code enforcement officer and inspector remained under the Public Works Department and are under the supervision of the Director. They interpret, apply, and enforce housing, property maintenance codes, and abandoned vehicle codes. These include areas of litter, high grass, weeds, abandoned properties, etc.

The Public Works Department will work with the Municipal Airport Authority, continuing to be responsible for all maintenance and upkeep of the present airport facility. This includes utilizing staff for clerical, accounting, mowing, maintenance, engineering, storm water, or construction needs as is necessary.

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

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

***PW Operations Division:***

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$1,322,362	\$1,305,100	\$1,215,800	-6.8%
Operating Expenditures	\$722,380	\$725,650	\$782,900	7.8%
Capital Outlay & Debt Service	\$9,071	\$4,800	\$4,800	0%
Total Expenditures	\$2,053,813	\$2,035,550	\$2,003,500	-1.6%

***PW Engineering Division:***

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	492,7526	\$493,200	\$490,100	-0.6%
Operating Expenditures	\$35,851	\$41,400	\$41,500	0.2%
Capital Outlay & Debt Service	\$4,409	\$1,000	\$1,000	0%
Total Expenditures	\$533,012	\$535,600	\$532,600	-0.6%

***PW Street Lighting and Signals:***

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	N/A
Operating Expenditures	\$943,264	\$943,500	\$942,200	-0.1%
Capital Outlay & Debt Service	\$1,836	\$4,400	\$4,400	0%
Total Expenditures	\$945,100	\$947,900	\$946,600	-0.1%

**Goals and Objectives:**

- Continue to inspect and repave all utility cuts.
- Increase the level of pothole patching, utilizing service of new construction inspector.
- Provide in-house training on a greater level and increase training for all staff.
- Respond to complaints within two working days.
- Expand the networked complaint tracking and work order system within the city to all departments.
- Continue document scanning at Public Works.

**Performance Measures:**

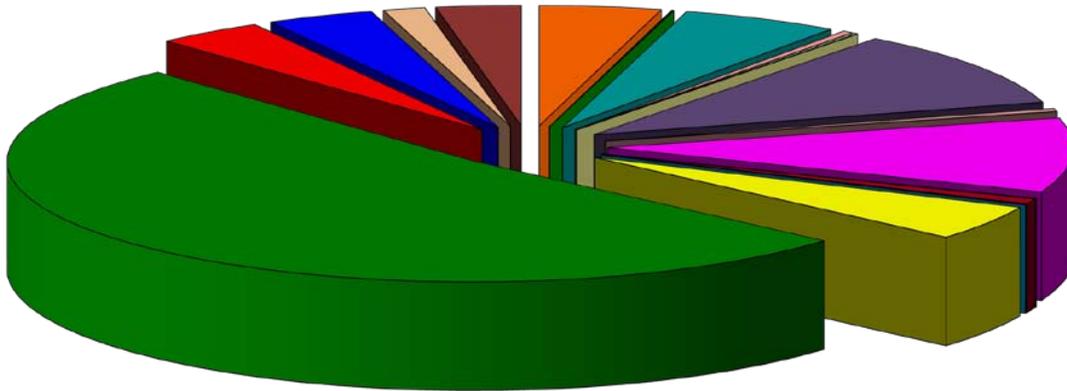
Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Value of Street Repaving Contract	\$234,347	\$0	\$433,945	\$1,000,000
Value of Sidewalk, Curb, & Gutter Construction	\$184,503	\$232,277	\$85,111	\$275,000
# of Major Drainage Projects Completed	4	4	4	3
New Drainage Construction Costs (GASB)	\$467,924	\$180,317	\$59,534	\$165,000
Linear Feet of Drainage Pipe Installed	7,119	5,995	4,500	5,500
# of Stormwater Structures Installed	102	101	95	100
# of Traffic Signals (Red, Yellow, Green)	562	588	560	560
# of Utility Cut Permits	329	321	327	320
Value of Utility Cut Permits	\$57,805	\$76,769	\$87,000	\$75,000
# of Tons of Asphalt Used on Potholes	1,664	1,408	1,200	1,450
# Cubic Yards of Concrete/Flowable Fill for Street Cut Repair & Drainage Projects	600	513	450	460
# of CalLink complaints/work order requests	2,953	2,226	2,025	2,000
% of Complaints responded to within two working days	99.75%	99.00%	100%	100%
% of CalLink complaint/work orders completed/closed	97.22%	94.00%	90%	95%
# of CalLink complaint/work orders per 1,000 population	79.15	59.84	54.4	53.76

# City of Cleveland CALLink System - Work Requests

FY 2009-10

Total Requests 2,953

Total Completed 2,871 (97.22%)



- |                                  |                                |
|----------------------------------|--------------------------------|
| ■ Addressing - 125               | ■ Administration - 1           |
| ■ Animal Shelter - 1             | ■ Building Maintenance - 162   |
| ■ Cartegraph Admin. - 11         | ■ CDBG - 4                     |
| ■ Cleveland Utilities - 1        | ■ Codes Enforcement - 305      |
| ■ Engineering - 12               | ■ Landscaping Maint. - 293     |
| ■ Parks & Recreation - 2         | ■ Planning & Inspections - 20  |
| ■ Police Department - 2          | ■ Public Works Director - 138  |
| ■ Public Works Operations - 1526 | ■ Sign Shop - 110              |
| ■ Solid Waste - 110              | ■ Storm Water Engineering - 43 |
| ■ Traffic Engineering - 87       |                                |

# Public Works Operations

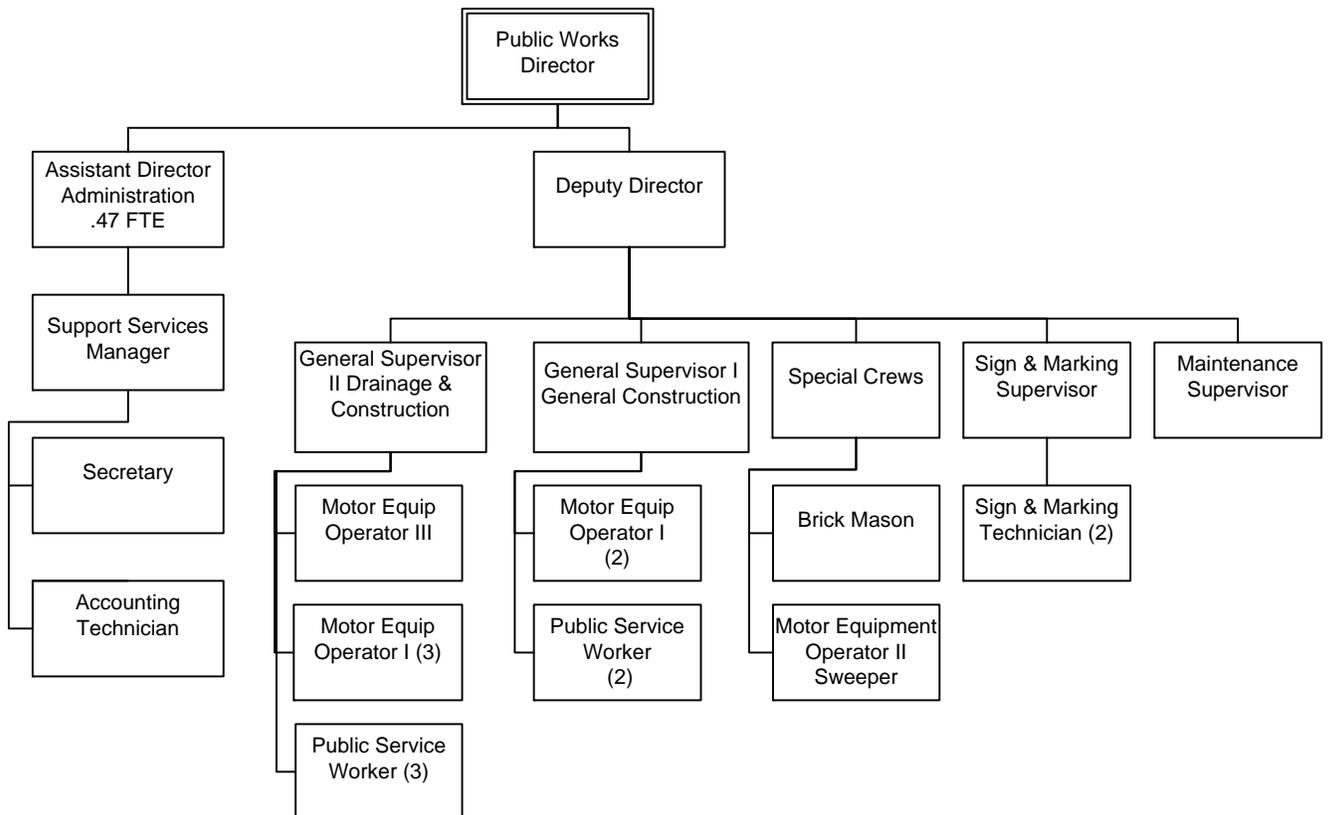


1st Street  
Square



Randall Millard, Mark Elrod, and Please Haruo

# Public Works Operations Division



	FUND 110-GENERAL FUND	DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION				
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	867,537	822,300	840,800	752,900	760,500
112	OVERTIME	6,272	10,000	10,000	10,000	10,000
114	PART-TIME	10,738	11,100	11,100	39,500	39,500
119	SUPPLEMENTAL PAY	725	700	700	700	700
131	SERVICE AWARDS	581	500	500	800	800
132	LONGEVITY	11,350	13,100	13,100	10,600	10,600
133	SOLD VACATION	9,753	7,900	7,900	6,000	6,000
134	CHRISTMAS BONUS	2,599	2,600	2,600	2,400	2,400
135	COLLEGE PAY	125	200	200	200	200
140	DENTAL INSURANCE	10,812	11,800	12,100	11,300	11,300
141	SOCIAL SECURITY TAXES	65,154	66,900	68,300	63,300	63,900
142	HEALTH INSURANCE EXP	176,513	171,500	176,500	164,200	164,200
143	RETIREMENT EXPENSE	146,814	144,500	147,600	131,500	132,800
144	LIFE/DISABILITY INSURANCE	10,840	10,900	11,100	9,900	9,900
149	WORKER'S COMP CLAIMS	553	500	500	500	500
191	LAUNDRY & DRY CLEANING	87	0	0	0	0
192	PRE-EMPLOYMENT TESTING	0	0	0	500	500
197	SAFETY SHOES	1,909	2,100	2,100	2,000	2,000
<b>Subtotal:</b>		<b>1,322,362</b>	<b>1,276,600</b>	<b>1,305,100</b>	<b>1,206,300</b>	<b>1,215,800</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	276	300	550	1,800	1,800
221	PRINTING EXPENSE	40	200	200	400	200
233	SUBSC. & MEMBERSHIPS	325	400	400	400	400
237	ADVERTISING EXPENSE	349	200	300	200	200
241	UTILITIES	39,053	38,000	38,000	38,000	38,000
245	TELEPHONE EXPENSE	29,238	28,900	20,900	24,000	24,000
257	SURVEYS	840	3,000	3,000	3,000	3,000
262	SMALL EQUIPMENT MAINT-SIGNS	1,749	1,700	1,700	1,700	1,700
266	BUILDING MAINTENANCE	17,488	12,000	12,000	12,000	9,000
283	TRAVEL & TRAINING EXP	2,116	2,600	2,600	3,400	3,000
288	DEPT WK SESS/COMP MEALS	569	0	0	0	0
298	CONT SVCS-PEST CONTROL	878	1,200	1,200	1,200	1,200
319	OFFICE EXPENSE	6,365	7,000	7,000	7,300	7,000
321	OPERATING SUPPLIES	2,636	4,000	4,000	4,000	4,000
322	SAFETY SUPPLIES	1,707	1,200	1,500	1,200	1,500
324	JANITORIAL SUPPLIES	1,064	1,500	1,500	1,500	1,500
326	UNIFORM EXPENSE	8,683	10,000	9,000	10,000	9,000
330	EDUCATION SUPPLIES	0	0	1,300	3,000	3,000
331	GASOLINE EXPENSE	81,231	86,500	82,000	86,500	84,000
332	REPAIRS & PARTS	158,957	175,000	175,000	175,000	175,000
341	SIGN SHOP SUPPLIES	2,959	2,800	2,800	2,800	2,800
342	SIGN PARTS & SUPPLIES	59,169	40,000	40,000	40,000	40,000
344	MAJOR SAFETY MARKINGS	78,327	10,000	10,000	75,000	75,000
345	THERMOPLASTIC CONTRACT	550	22,500	22,500	7,500	7,500
471	PAVING & MATERIALS	159,250	225,000	225,000	225,000	225,000
511	INS-BLDGS & CONTENTS	6,600	6,600	4,700	6,600	6,600
512	INS-VEHICLES & EQUIP	10,024	10,000	11,200	11,200	11,200
513	INS-GENERAL LIABILITY	9,915	9,900	11,800	11,800	11,800
514	WORKER'S COMPENSATION	36,938	34,900	31,000	36,900	31,000
595	WORK SESSION/C-MAS DINNER	1,540	0	0	0	0
599	MISCELLANEOUS	536	500	500	500	500
799	INCENTIVE PROGRAM	3,008	4,000	4,000	4,000	4,000
<b>Subtotal:</b>		<b>722,380</b>	<b>739,900</b>	<b>725,650</b>	<b>795,900</b>	<b>782,900</b>

FUND 110-GENERAL FUND		DEPT-43110- PUBLIC WORKS OPERATIONS DIVISION				
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay and debt service:</b>						
941	SMALL EQUIPMENT	6,231	3,000	3,000	3,000	3,000
942	SMALL EQUIPMENT-SIGNS	2,840	1,800	1,800	1,800	1,800
<b>Subtotal:</b>		<b>9,071</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>
<b>TOTAL</b>	<b>DEPARTMENT 43110</b>	<b>2,053,813</b>	<b>2,021,300</b>	<b>2,035,550</b>	<b>2,007,000</b>	<b>2,003,500</b>

# *Public Works Engineering*

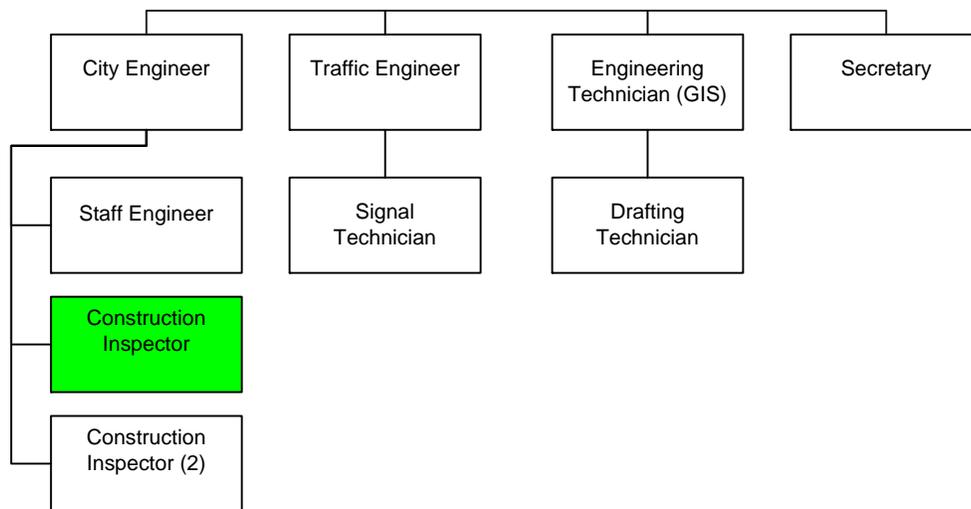


Engineer  
Brian Beck



Secretary  
Renea Brown

# Public Works Engineering Division



	FUND 110-GENERAL FUND		DEPT-43120- PUBLIC WORKS ENGINEERING DIVISION			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	337,473	339,100	339,100	344,800	348,300
112	OVERTIME	590	2,000	2,000	2,000	2,000
114	PART TIME	12,806	0	0	0	0
131	SERVICE AWARDS	75	100	100	200	200
132	LONGEVITY	1,300	1,700	1,700	2,400	2,400
133	SOLD VACATION	1,512	2,600	2,600	2,400	2,400
134	CHRISTMAS BONUS	758	800	800	800	800
140	DENTAL INSURANCE	3,224	3,800	3,800	2,700	2,700
141	SOCIAL SECURITY TAXES	25,913	26,600	26,600	27,100	27,400
142	HEALTH INSURANCE EXP	46,487	49,800	49,800	37,800	37,800
143	RETIREMENT EXPENSE	56,621	57,600	57,600	59,100	59,700
144	LIFE INSURANCE EXPENSE	3,938	4,300	4,300	4,500	4,500
148	EDUCATION REIMBURSEMENT	525	2,900	2,900	0	0
149	WORKERS COMP CLAIMS	0	200	200	200	200
197	CLOTHING ALLOW./SHOES	1,530	1,700	1,700	1,700	1,700
<b>Subtotal:</b>		<b>492,752</b>	<b>493,200</b>	<b>493,200</b>	<b>485,700</b>	<b>490,100</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	101	200	200	200	200
221	PRINTING EXPENSE	77	100	100	100	100
233	SUBSC. & MEMBERSHIPS	2,354	2,600	2,600	2,700	2,700
237	ADVERTISING EXPENSE	0	200	200	200	200
245	TELEPHONE EXPENSE	5,047	0	8,000	10,000	10,000
261	VEHICLE MAINTENANCE	4,430	5,000	5,000	5,000	5,000
262	OFFICE EQUIP/MAINT	246	1,000	1,000	1,500	1,000
283	TRAVEL/TRAINING EXPENSE	3,467	5,000	5,000	3,000	3,000
288	COMPLIMENTARY MEALS	61	0	0	0	0
319	OFFICE EXPENSE	3,853	6,000	4,000	6,000	4,000
321	OPERATING SUPPLIES	306	200	200	200	200
324	JANITORIAL EXPENSE	633	1,000	500	1,000	500
326	UNIFORM EXPENSE	791	600	700	600	700
331	GASOLINE EXPENSE	4,084	6,000	4,000	6,000	4,000
511	INS-BLDGS & CONTENTS	0	0	300	300	300
512	INS-VEHICLES & EQUIP	905	900	900	900	900
513	INS-GENERAL LIABILITY	1,204	1,200	1,200	1,200	1,200
514	WORKER'S COMPENSATION	8,134	7,000	7,000	8,100	7,000
599	MISCELLANEOUS	158	500	500	500	500
<b>Subtotal:</b>		<b>35,851</b>	<b>37,500</b>	<b>41,400</b>	<b>47,500</b>	<b>41,500</b>
<b>Capital outlay and debt service:</b>						
940	COMPUTER SOFTWARE	2,706	0	0	0	0
941	EQUIPMENT	1,703	1,000	1,000	1,000	1,000
<b>Subtotal:</b>		<b>4,409</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL</b>	<b>DEPARTMENT 43120</b>	<b>533,012</b>	<b>531,700</b>	<b>535,600</b>	<b>534,200</b>	<b>532,600</b>

# *Street Lighting and Signals*



New traffic light at  
Broad/Central



New traffic  
light at  
20th/Parker

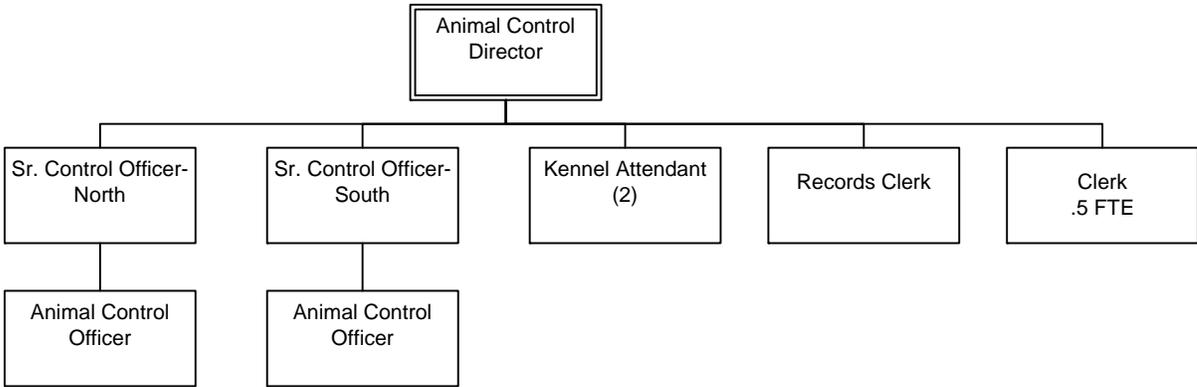
FUND 110-GENERAL FUND		DEPT-43130- STREET LIGHTING & SIGNALS				
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Operating expenditures:</b>						
241	STREET LIGHTING	739,023	810,000	700,000	700,000	700,000
245	TELEPHONE EXPENSE	2,396	2,800	2,800	2,500	2,500
247	TRAFFIC LIGHT UTILITY SVC	48,358	59,000	59,000	42,000	42,000
264	TRAFFIC LIGHT REP/MAINT	152,931	180,000	180,000	196,000	196,000
343	TRAFFIC SIGNAL SUPPLIES	556	1,700	1,700	1,700	1,700
<b>Subtotal:</b>		<b>943,264</b>	<b>1,053,500</b>	<b>943,500</b>	<b>942,200</b>	<b>942,200</b>
<b>Capital outlay and debt service:</b>						
934	SIGNALIZATION EXPENSES	1,217	3,000	3,000	3,000	3,000
941	SMALL EQUIPMENT	619	1,400	1,400	1,400	1,400
<b>Subtotal:</b>		<b>1,836</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>
<b>TOTAL</b>	<b>DEPARTMENT 43130</b>	<b>945,100</b>	<b>1,057,900</b>	<b>947,900</b>	<b>946,600</b>	<b>946,600</b>

# *Animal Control*



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

# *Animal Control*



## ***Animal Control***

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

This budget covers the costs to operate the City's Animal Control Department. The Department provides animal control services throughout Bradley County under a renewable annual contract. The Animal Control funding, according to the contract, is determined by the percentage of usage by the city and the county during the preceding February 1 to January 31 time period. The department also receives funding from the Meiler Estate Animal Shelter Trust Fund (see Tab XIII.)

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

The Department has an active animal adoption program. The Bradley County Veterinarians Association provides discount rates for spaying, neutering, and vaccination of all adopted animals at the Cleveland Animal Control Department.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$390,033	\$398,550	\$422,400	5.9%
Operating Expenditures	\$103,133	\$122,145	\$115,200	-5.7%
Capital Outlay & Debt Service	\$0	\$1,100	\$1,100	0%
Total Expenditures	\$493,166	\$521,795	\$538,700	3.2%

### ***Goals and Objectives:***

- Continue to provide high quality animal control services throughout the City and County.
- Increase pet adoptions by 10% this fiscal year.
- Increase educational programs on the need for spay, neutering and vaccinations of all cats and dogs.
- Continue to aggressively respond to citizen complaints regarding animals and animal cruelty.

***Performance Measures:***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
# of Animals Picked-up in City	2,483	2,516	2,499	2,500
# of Calls in City	2,939	2,626	2,782	2,700
# of Animals Picked-up in County	4,785	4,460	4,622	4,600
# of Calls in County	4,467	3,505	3,986	4,000
# of Animals Adopted	1,146	953	1,000	1,100
# of Animals Euthanized	5,556	5,504	5,530	5,500
# of Animals Handled per Employee	909	872	890	888
Cost per Animal Handled	\$68.44	\$70.69	\$73.28	\$75.83
% of Animals Adopted vs. Euthanized	21%	17%	18%	19%
# of Complaints Regarding Animals	7,406	6,131	6,768	6,700
# of Complaints Regarding Animal Cruelty	200	95	100	100
# of Educational Programs	1	1	1	1
# of Employees	8	8	8	8
# of Certified Animal Control Officers	4	4	4	4
# of Certified Kennel Attendants	2	2	2	2

FUND 110-GENERAL FUND		DEPT-44110- ANIMAL CONTROL				
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	249,380	253,700	243,700	272,000	274,800
112	OVERTIME	13,818	20,400	27,400	20,400	20,400
131	SERVICE AWARDS	0	200	150	200	200
132	LONGEVITY	3,000	3,700	3,700	4,000	4,000
133	SOLD VACATIONS	630	700	700	700	700
134	CHRISTMAS BONUS	866	900	800	1,100	1,100
140	DENTAL INSURANCE	2,597	2,900	2,500	2,700	2,700
141	SOCIAL SECURITY EXPENSE	19,737	21,400	21,400	22,800	23,000
142	HEALTH INSURANCE EXP	48,123	45,800	42,800	45,800	45,800
143	RETIREMENT EXP	44,284	46,500	46,500	40,500	41,000
144	LIFE/DISABILITY INSURANCE	3,098	3,200	3,200	3,200	3,200
149	WORKER'S COMP CLAIMS	1,592	1,000	1,000	1,000	1,000
191	LAUNDRY AND DRY CLEANING	2,908	3,200	4,200	4,200	4,000
193	PROTECTIVE IMMUNIZATIONS	0	500	500	500	500
<b>Subtotal:</b>		<b>390,033</b>	<b>404,100</b>	<b>398,550</b>	<b>419,100</b>	<b>422,400</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	3	100	100	100	100
217	CONTRACTED SVCS-VEHICLES	882	900	900	900	900
218	COMMUNICATION REPAIR/REPLACE	221	500	500	500	500
221	PRINTING EXPENSE	818	1,600	1,600	2,000	1,600
233	SUBSCRIPTIONS/MEMBERSHIPS	1,179	800	800	800	800
237	ADVERTISING EXPENSE	117	200	200	200	200
241	UTILITIES/PAGER	10,176	10,100	10,100	10,100	10,100
245	TELEPHONE	10,176	10,500	10,500	10,500	10,500
258	ADOPTION-VET EXPENSE	6,624	0	8,706	0	0
261	VEHICLE MAINTENANCE	10,714	22,500	15,000	17,500	15,000
263	COPIER MAINTENANCE	458	500	500	500	500
265	GROUPS IMPR & MAINT	1,052	1,200	1,200	1,200	1,200
266	BUILDING MAINTENANCE	2,903	6,500	6,500	6,500	6,500
283	TRAINING & TRAVEL EXP	870	2,000	1,000	1,500	1,500
295	LANDFILL EXPENSE	2,646	3,000	3,000	3,000	3,000
299	JANITORIAL CONTRACT	5,745	5,800	5,800	6,000	6,000
319	OFFICE EXPENSE	1,524	2,500	2,500	2,500	2,500
322	OSHA SAFETY SUPPLIES	199	500	500	500	500
324	JANITORIAL SUPPLIES	5,208	5,000	6,000	6,000	6,000
326	UNIFORMS & SAFETY SHOES	2,087	4,500	4,500	4,500	4,500
327	AMMUNITION	0	1,000	1,000	1,000	1,000
331	GASOLINE EXPENSE	15,365	22,000	17,000	22,000	20,000
395	EUTHANASIA SUPPLIES	6,632	5,100	6,000	6,000	6,000
396	PET FOOD/ANIMAL SUPPLIES	2,338	5,500	5,500	5,500	5,500
429	DONATIONS-CAGES & SUPPLIES	2,867	0	1,600	0	0
430	DONATIONS-SHELTER VOLUNTEERS	1,016	0	339	0	0
511	INS-BLDGS & CONTENTS	285	300	300	300	300
512	INS-VEHICLES & EQUIP	1,285	1,300	1,200	1,200	1,200
513	INS-GENERAL LIABILITY	1,227	1,200	1,200	1,200	1,200
514	WORKER'S COMPENSATION	8,402	9,000	7,600	7,600	7,600
599	MISCELLANEOUS EXP	114	500	500	500	500
<b>Subtotal:</b>		<b>103,133</b>	<b>124,600</b>	<b>122,145</b>	<b>120,100</b>	<b>115,200</b>
<b>Capital outlay and debt service:</b>						
949	REPLACEMENT EQUIPMENT	0	1,100	1,100	1,100	1,100
<b>Subtotal:</b>		<b>0</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>TOTAL</b>	<b>DEPARTMENT 44110</b>	<b>493,166</b>	<b>529,800</b>	<b>521,795</b>	<b>540,300</b>	<b>538,700</b>

# *Wellness, Safety & Risk Management Program*



*Front row, left to right: Ron Wilkerson, Fleet Manager; Steven Bates, Recreation Dept.; Kimberly Spence, Wellness, Safety & Risk Manager; Evie West, Cleveland Police Dept.; Back row, left to right: Jeff Davis, Human Resources Director; Shane Hayes, Public Works Dept.; Gil Frederick, Cleveland Fire Department. Not available for photo: Beverley Lindsey, Administration & Finance Dept.; Mary Baier, Community Development*

# Wellness, Safety & Risk Management Program

Wellness, Safety & Risk Manager  
1 FTE

## ***Wellness, Safety & Risk Management Program***

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

Effective in October 2009, a full-time Wellness, Safety & Risk Manager was hired and for FY2011 was transferred from the Administration Department, eliminating the need for a part-time consultant. This is in an effort to assist departments, on a day-to-day basis, maintain a safe work environment for the employees of the City of Cleveland, and reduce costs by implementing safety and wellness programs.

The City of Cleveland's Safety Program Committee meets the third Thursday of each month to discuss safety issues for City of Cleveland employees and remain in compliance with current OSHA/TOSHA regulations. Each committee member is also assigned and is responsible for performing monthly safety inspections of all properties of the City of Cleveland, which are submitted to the Safety Manager, who maintains said records. The Wellness, Safety & Risk Manager serves as Chairman for the committee. There are eight other committee members, representing departments of the City.

This budget provides minimal funding for the following programs as well as salary and benefits for the Wellness, Safety & Risk Manager: Hazardous Material Clean Up, a funding match for TML Safety Grant, safety supplies and a Safety Incentive Program for employees. All other needs are the responsibility of the individual departments.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$13,131	\$13,900	\$69,600	400.7%
Operating Expenditures	\$3,418	\$11,000	\$13,100	19.1%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
Total Expenditures	\$16,549	\$24,900	\$82,700	232.1%

***Goals and Objectives:***

- Maintain MSDS inventory
- Schedule and conduct required safety training for employees
- Ensure the City of Cleveland remains in compliance with OSHA and TOSHA mandates and regulations
- Maintain first aid kits for city vehicles
- Communicate with departments to ensure a safe workplace for employees and maintain statistical loss information, reducing injuries and lost time accidents by 5%
- Continue implementation of the safety incentive program to reduce lost time accidents by 5%
- Increase safety training opportunities for employees
- Continue monthly Safety Inspections of city-owned properties
- Communicate Wellness Awareness and provide programs to employees as well as provide Fitness Classes to reduce health insurance costs.

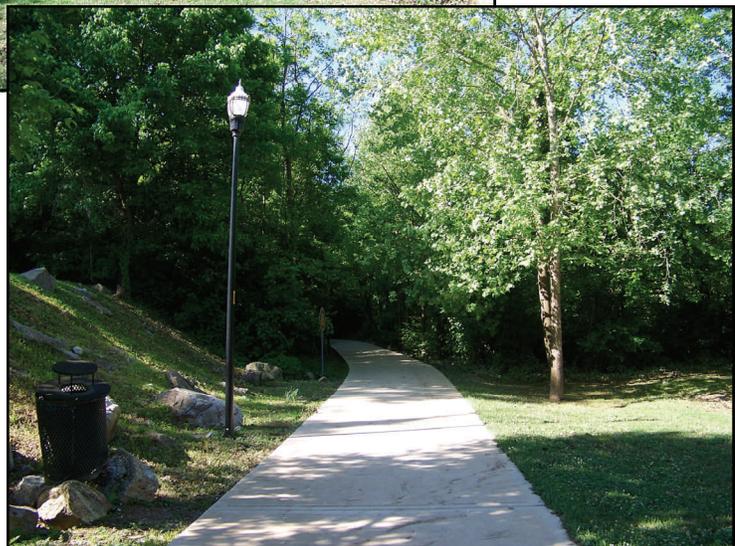
***Performance Measures:***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
% of Departments with Right-To-Know (RTK) Centers	100%	100%	100%	100%
# of Annual Inspections by TML	2	2	2	2
# of City Buildings/Playgrounds Inspected	30	30	31	31
# of OSHA/TOSHA Citations issued	0	0	0	0
Lost Time Accidents	3	8	5	4
Total number of recordable injuries	10	12	10	9
Wellness Programs offered to employees	0	0	1	1
Fitness Classes provided to employees	N/A	72	104	104
Safety training session provided to employees	N/A	N/A	6	6

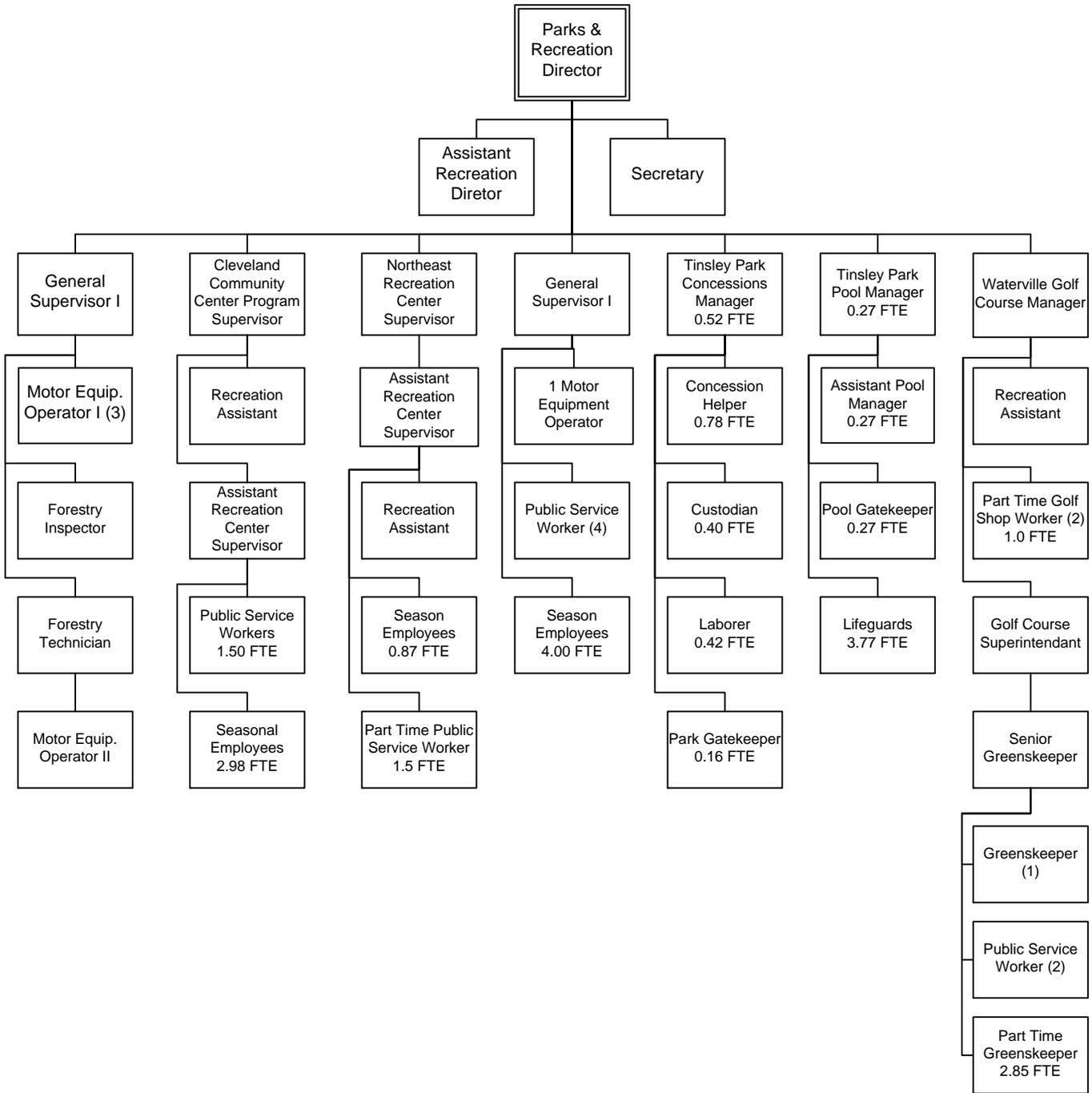
A safety incentive program was implemented as an effort to reduce the lost time injury statistics. The city reports work-related injuries to OSHA (Occupational Safety and Health Administration) as required on a calendar-year basis.

	FUND 110-GENERAL FUND	DEPT-44190- WELLNESS, SAFETY & RISK MANAGEMENT PROGRAM				
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	12,198	12,900	12,900	48,200	48,700
132	LONGEVITY	0	0	0	1,100	1,100
133	SOLD VACATIONS	0	0	0	900	900
134	CHRISTMAS BONUS	0	0	0	100	100
135	COLLEGE PAY	0	0	0	300	300
140	DENTAL INSURANCE	0	0	0	300	300
141	SOCIAL SECURITY TAXES	933	1,000	1,000	3,900	3,900
142	HEALTH INSURANCE	0	0	0	4,800	4,800
143	RETIREMENT EXPENSES	0	0	0	8,500	8,500
144	LIFE/DISABILITY INSURANCE	0	0	0	600	600
197	CLOTHING ALLOWANCE	0	0	0	400	400
<b>Subtotal:</b>		<b>13,131</b>	<b>13,900</b>	<b>13,900</b>	<b>69,100</b>	<b>69,600</b>
<b>Operating expenditures:</b>						
239	HAZARD COMM-MSDS	0	500	500	500	500
245	TELEPHONE	106	0	0	800	800
283	TRAINING AND TRAVEL	0	0	0	1,000	1,000
319	OFFICE SUPPLIES	79	0	0	0	0
329	SAFETY SUPPLIES	0	1,000	1,000	1,000	1,000
331	GASOLINE EXPENSE	0	0	0	1,200	1,200
344	TML SAFETY GRANT	2,877	2,000	4,000	2,000	2,000
512	INS-VEHICLES	0	0	0	300	300
513	INS-GENERAL LIABILITY	0	0	0	300	300
514	WORKER'S COMPENSATION	0	0	0	200	200
515	INS-PROFESSIONAL LIABILITY	0	0	0	300	300
599	MISCELLANEOUS EXPENSE	172	500	500	500	500
799	INCENTIVE PROGRAM	184	5,000	5,000	5,000	5,000
<b>Subtotal:</b>		<b>3,418</b>	<b>9,000</b>	<b>11,000</b>	<b>13,100</b>	<b>13,100</b>
<b>TOTAL</b>	<b>DEPARTMENT 44190</b>	<b>16,549</b>	<b>22,900</b>	<b>24,900</b>	<b>82,200</b>	<b>82,700</b>

# *Parks and Recreation*



# Parks & Recreation Department



## *Parks and Recreation Department*

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

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

- Administration and Maintenance
- Landscape Maintenance
- Northeast Recreation Center
- Cleveland Community Center
- Tinsley Park
- Waterville Golf Course

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

The Administration and Maintenance budget covers the costs of the director, assistant director, secretary, and the maintenance personnel.

The other four budgets in the General Fund cover the costs to run the Northeast Cleveland Recreation Center; Cleveland Community Center; Tinsley Park, the City's major ball field location; and Waterville Golf Course, an 18-hole public course.

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

- Greater Cleveland Soccer Association, which has helped the City develop the Mouse Creek Road soccer complex
- Bradley/Cleveland Youth Football Program
- Aqua Tigers for swimming
- Cleveland Youth Softball
- Mosby Pool Water Dogs
- Youth Baseball

The City runs several softball leagues and basketball leagues and is host to numerous softball tournaments. Swimming pools are provided at Tinsley Park, Cleveland Community Center, and Mosby Park (which is part of the Northeast Recreation Center). Last fiscal year Tinsley Pool had a new filtration system installed. Two community centers provide recreational activities, crafts, and weight lifting. A walking trail and exercise stations are provided at Tinsley Park. Playground equipment is provided at neighborhood parks throughout the city, many shared with the City Schools.

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

Waterville Golf Course is an 18-hole public course located on Dalton Pike, managed by the City of Cleveland. The rates for Waterville are among the lowest in the area, providing quality golfing at an affordable price. The Waterville Advisory Board recommends rates and course improvements, and monitors the operation of the course. Its recommendations are forwarded to the City Council for action. Senior and Junior fees and permits are discounted 20%. Members who are city residents receive a \$20 discount on their membership. The City offers a Wellness Program to all full-time employees, which includes 50% off membership rates to Waterville. Overall play increased 10% and continued growth is expected. Weather is a key factor in overall play. On April 1<sup>st</sup>, 2010 Waterville closed to begin improvements to the course as a result of the Dalton Pike Widening Project. As part of the improvements a new maintenance building has been built at the golf course. Waterville plans to re open the front 9 holes for play by July 1 and the rest of the course shortly after.

The soccer complex hosts several regional tournaments and has both spring and fall programs. There are currently over 500 participants in the program. City staff, under the direction of the Golf Course manager, maintains the fields at the soccer complex. In FY 2009 the complex became home to the CHS Soccer Teams. Improvements completed were stadium fencing, team bleachers, new score boards and sidewalks.

Construction was completed on Phase V at Fletcher Park, the city's passive park located on Tennessee Nursery Road. Phase V included paving additional trails, a new picnic pavilion, a walkway system for a flower garden area, additional concrete curbs and benches and more signage. Phase V was funded by a \$50,000 State Grant that was matched with funds from the Fletcher Park Trust Fund. Construction for Phase VI should be complete by the end of FY2010 and consists of a trail around the perimeter of the back meadow.

Ongoing investment in Tinsley's ball fields is vital to the community's economic development and tourism efforts, as softball tournaments are the community's No. 1 tourist attraction. These tourists fill Cleveland's hotels, eat in its restaurants and patronize its shops, infuse sales tax and business tax revenues, provide local jobs and benefit small businesses while reducing the tax burden of local property taxpayers.

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

The City plans to continue with improvements at its Northeast Recreation Center and nearby Mosby Park this fiscal year. Improvements made in past years include a new multipurpose field, concession stand, rest rooms and walking track located at Shepard and East Streets. New outdoor basketball court and playground equipment were installed at Mosby Park. The North East Recreation gym was painted and the floor was refurbished. Phase III was completed in FY2009 including a new pool deck area, renovations to the pool house area, a spray park to replace the existing baby pool, new pool pump and concrete sidewalk from the parking area at Mosby. Resurfacing and

striping the parking lot at Northeast Recreation Center and improvements to the bath house at Mosby pool are also planned. In March of 2010 work started on a new multipurpose building at Northeast which will also include a new office for the director of the center. It will be a place where a variety of activities can be held. CDBG funds have been used on most of these projects, leveraging federal funds with local capital budget funds to maximize the impact on recreational opportunities in low- and moderate-income areas of Cleveland.

In January of 2010 the Landscape Maintenance Division became a part of Parks and Recreation with Dan Hartman becoming Assistant Parks and Recreation Director. The Landscape Maintenance Division is responsible for the care and maintenance of any plant material located on city-owned properties. This includes the care and maintenance of all trees along street rights-of-ways, within city parks, Greenway, and on all city owned properties. The Division also handles the mowing and trimming of street rights-of-ways, medians, state-owned routes within the city's boundaries, and Hardwick Field. Other activities include the planting of new trees along street rights-of-ways, within city parks, Greenway, and flower bed planting and care in street traffic islands, city buildings and Project Pride plantings.

**P & R Administration and Maintenance:**

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$489,804	\$532,900	\$528,600	-0.8%
Operating Expenditures	\$143,917	\$133,900	\$137,300	2.5%
Capital Outlay & Debt Service	\$10,501	\$1,000	\$1,000	0%
Total Expenditures	\$644,222	\$667,800	\$666,900	-0.1%

**Landscape Maintenance:**

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$456,619	\$415,300	\$333,700	-19.6%
Operating Expenditures	\$146,950	\$137,800	\$130,500	-5.3%
Capital Outlay & Debt Service	\$3,799	\$800	\$800	0%
Total Expenditures	\$607,368	\$553,900	\$465,000	-16.0%

**Northeast Recreation Center:**

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$196,874	\$197,000	\$202,800	2.9%
Operating Expenditures	\$137,218	\$176,100	\$130,200	-26.0%
Capital Outlay & Debt Service	\$9,150	\$0	\$0	0%
<b>Total Expenditures</b>	<b>\$343,242</b>	<b>\$373,100</b>	<b>\$333,000</b>	<b>-10.7%</b>

**Cleveland Community Center:**

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$228,635	\$232,000	\$247,400	6.6%
Operating Expenditures	\$74,865	\$71,384	\$75,200	5.3%
Capital Outlay & Debt Service	\$9,150	\$1,410	\$600	-57.4%
<b>Total Expenditures</b>	<b>\$312,650</b>	<b>\$304,794</b>	<b>\$323,200</b>	<b>6.0%</b>

**Tinsley Park Operations:**

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$119,093	\$124,000	\$127,300	2.6%
Operating Expenditures	\$78,100	\$87,743	\$91,500	4.2%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
<b>Total Expenditures</b>	<b>\$197,193</b>	<b>\$211,743</b>	<b>\$218,800</b>	<b>3.3%</b>

**Waterville Golf Course:**

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$268,414	\$307,000	\$326,400	6.3%
Operating Expenditures	\$140,943	\$128,400	\$152,700	18.9%
Capital Outlay & Debt Service	\$220	\$400	\$400	0%
<b>Total Expenditures</b>	<b>\$409,577</b>	<b>\$435,800</b>	<b>\$479,500</b>	<b>10.0%</b>

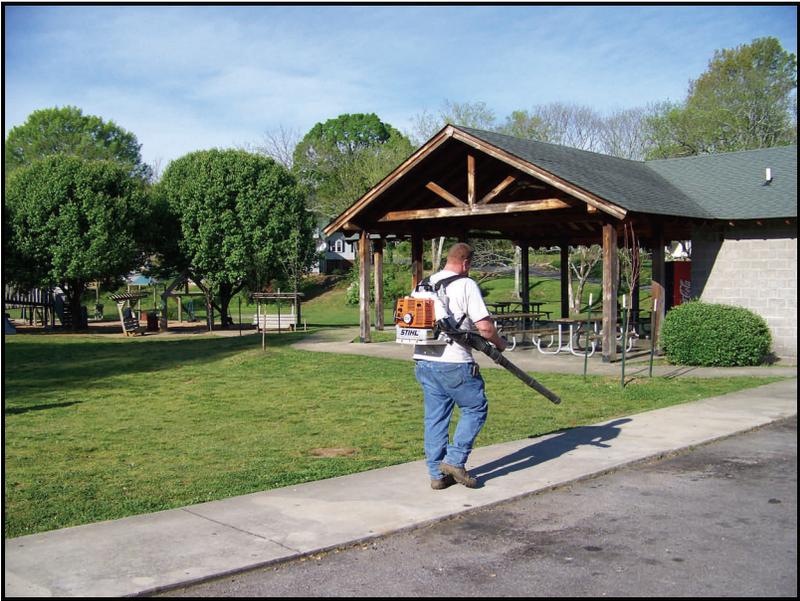
***Goals and Objectives:***

- Increase basketball participants in the city by 20% in FY2011.
- Provide a quality golf course available to the public at affordable rates.
- Increase the number of rounds of golf played by 5%.

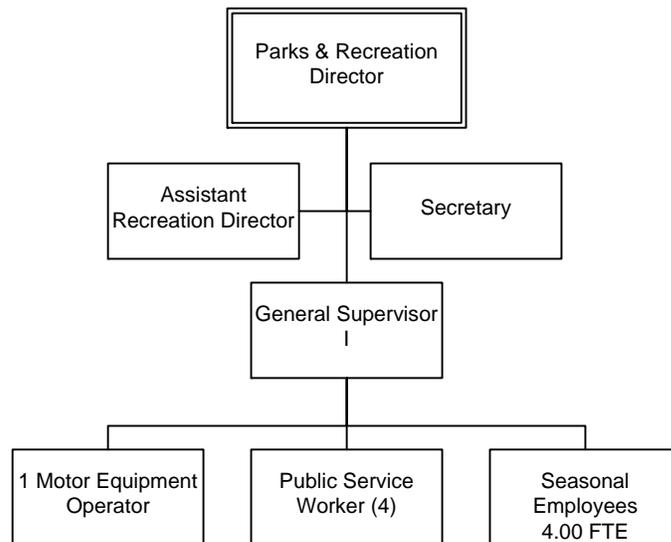
***Performance Measures:***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
# of Softball League Participants	1,500	1,814	1,850	1,900
# of Basketball League Participants	400	212	250	300
# of Soccer League Participants	900	920	950	1,000
# of Football League Participants	500	500	600	650
# of Aqua Tigers Participants	90	90	100	115
# Mosby Park Water Dogs	90	95	100	115
# of Sports for Youth Participants	500	500	550	600
# of Softball Tournaments	25	21	25	25
# Acres of Parks and Recreation Facilities	191	191	191	191
Number of Golf Rounds Played	22,000	22,000	16,000	23,100
Dollars per Golf Round	\$13.00	\$13.00	\$13.00	\$13.00
CSGC Memberships	160	166	178	190
Sr/Jr	54	56	60	70
Single	55	57	61	62
Family	51	53	57	58
# of Trees Trimmed Annually	2,660	2,083	2,200	2,300
# Trees Trimmed per employee ( )	1,330	1,042	1,100	1,150
# of Trees Planted Annually	113	150	175	150

# *Parks and Recreation Administration and Maintenance*



# Parks & Recreation Administration & Maintenance Division

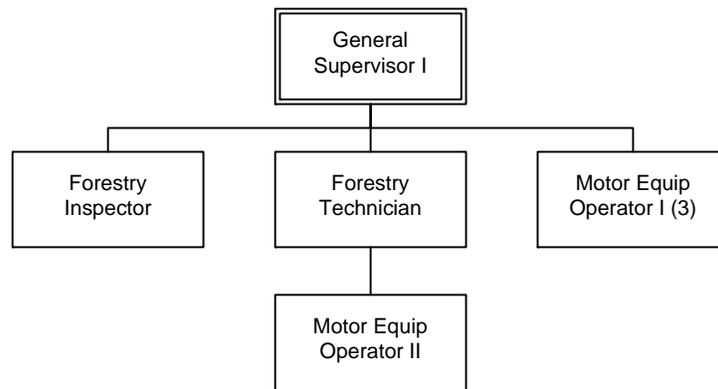


	FUND 110-GENERAL FUND		DEPT-44420- PARKS & RECREATION			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	321,625	305,000	348,000	337,000	341,000
112	OVERTIME	2,359	3,500	3,500	3,500	3,500
114	PART TIME WAGES	13,219	19,500	19,500	19,500	19,500
131	SERVICE AWARDS	75	100	100	200	200
132	LONGEVITY	3,550	4,000	4,900	2,900	2,900
133	SOLD VACATION	2,562	2,600	2,600	2,600	2,600
134	CHRISTMAS BONUS	1,083	900	1,100	900	900
135	COLLEGE PAY	125	100	100	200	200
140	DENTAL INSURANCE	3,341	3,600	3,600	4,100	4,100
141	SOCIAL SECURITY TAXES	25,132	25,700	29,000	28,400	28,700
142	HEALTH INSURANCE EXP	58,935	54,500	54,500	60,300	60,300
143	RETIREMENT EXP	52,145	52,000	60,000	68,700	58,700
144	LIFE/DISABILITY INSURANCE	3,548	4,100	4,100	4,100	4,100
147	UNEMPLOYMENT COMP	1,095	500	500	500	500
149	WORKER'S COMP CLAIMS	532	900	900	900	900
191	LAUNDRY & DRY CLEANING	438	500	500	500	500
192	PRE-EMPLOYMENT TESTING	40	0	0	0	0
<b>Subtotal:</b>		<b>489,804</b>	<b>477,500</b>	<b>532,900</b>	<b>534,300</b>	<b>528,600</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	151	200	200	200	200
233	MEMBERSHIP	275	0	300	0	300
237	ADVERTISING	352	0	0	0	0
241	UTILITIES	6,785	7,300	6,800	7,300	7,300
245	TELEPHONE EXPENSE	9,183	6,600	9,000	6,600	9,000
261	VEHICLE MAINTENANCE	30,692	30,000	30,000	30,000	30,000
262	EQUIPMENT REPAIRS	5,200	5,500	4,000	5,500	5,500
265	GROUND MAINT EXPENSE	21,219	23,000	19,000	23,000	23,000
267	FLETCHER BLDG EXP	11,067	9,000	12,300	9,000	9,000
282	CAR ALLOWANCE	4,200	4,200	4,200	4,200	4,200
283	TRAINING/TRAVEL EXP	4,547	3,000	3,000	3,000	3,000
319	OFFICE EXPENSE	1,280	1,300	1,300	1,300	1,300
326	UNIFORM EXPENSE	2,951	3,500	3,000	3,500	3,500
331	GASOLINE EXPENSE	26,377	20,000	20,000	20,000	20,000
511	INS-BLDGS & CONTENTS	2,774	2,800	2,800	2,800	2,800
512	INS-VEHICLES & EQUIP	2,976	3,000	2,800	3,000	3,000
513	INS-GENERAL LIABILITY	1,968	2,000	2,900	2,900	2,900
514	WORKER'S COMPENSATION	7,690	7,200	9,300	9,300	9,300
599	MISCELLANEOUS EXP	800	500	500	500	500
731	OLD TIMERS BANQUET	3,430	2,500	2,500	2,500	2,500
<b>Subtotal:</b>		<b>143,917</b>	<b>131,600</b>	<b>133,900</b>	<b>134,600</b>	<b>137,300</b>
<b>Capital expenditures and debt service:</b>						
949	SMALL EQUIPMENT	10,501	900	1,000	1,000	1,000
<b>Subtotal:</b>		<b>10,501</b>	<b>900</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL</b>	<b>DEPARTMENT 44420</b>	<b>644,222</b>	<b>610,000</b>	<b>667,800</b>	<b>669,900</b>	<b>666,900</b>

# *Parks and Recreation Landscape Maintenance*



# Parks & Recreation Landscape Maintenance



	FUND 110-GENERAL FUND		DEPT-43140 - PARKS & RECREATION			
				LANDSCAPE MAINTENANCE		
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	309,123	314,500	268,500	219,400	221,600
112	OVERTIME	546	900	900	900	900
131	SERVICE AWARDS	100	200	200	300	300
132	LONGEVITY	3,100	3,400	3,400	2,600	2,600
133	SOLD VACATIONS	534	1,900	1,900	1,900	1,900
134	CHRISTMAS BONUS	975	1,000	1,000	800	800
140	DENTAL INSURANCE	3,437	3,900	3,600	2,600	2,600
141	SOCIAL SECURITY EXPENSE	21,899	24,800	23,400	17,500	17,700
142	HEALTH INSURANCE EXP	61,114	62,500	57,500	37,100	37,100
143	RETIREMENT EXP	52,049	53,600	50,500	44,400	44,800
144	LIFE AND DISABILITY INSUR.	3,742	4,000	3,800	2,800	2,800
149	WORKER'S COMP CLAIMS	0	500	500	500	500
192	PRE-EMPLOYMENT TESTING	0	0	100	100	100
<b>Subtotal:</b>		<b>456,619</b>	<b>471,200</b>	<b>415,300</b>	<b>330,900</b>	<b>333,700</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	23	600	100	600	100
221	PRINTING EXPENSE	225	400	300	400	400
233	SUBSCRIPTIONS & MEMBERSHIPS	745	600	600	1,000	700
237	ADVERTISING	46	400	200	400	200
241	UTILITIES	1,148	2,300	1,200	2,300	1,200
245	TELEPHONE/PAGER EXPENSE	5,302	4,600	5,000	4,600	4,600
261	VEHICLE MAINTENANCE	68,938	60,000	59,000	60,000	60,000
262	EQUIPMENT REPAIRS	716	1,800	1,800	1,800	1,800
283	TRAINING & TRAVEL EXP	4,462	2,600	5,000	4,100	2,600
288	WORK SESSIONS/COMP MEALS	177	0	0	0	0
290	CONTRACTED SERVICES	0	800	300	300	300
319	OFFICE EXPENSE	891	1,100	1,000	1,100	800
321	BOTANICAL/OPERATING SUPP	8,621	9,000	7,200	9,000	9,000
326	UNIFORMS & SAFETY SHOES	3,405	4,500	3,500	4,500	3,500
327	TREE EXPENSE	7,500	7,500	7,300	7,500	7,500
329	DONATION-MEMORIAL TREE	6,342	0	7,900	0	0
330	EDUCATION SUPPLIES	645	3,000	1,700	3,000	0
331	GASOLINE EXPENSE	20,855	26,500	20,000	26,500	22,000
511	INSUR-BUILDING & CONTENTS	0	0	500	500	500
512	INSUR-VEHICLE/EQUIPMENT	3,975	4,000	4,000	4,000	4,000
513	INSUR-GENERAL LIABILITY	1,255	1,300	1,400	1,500	1,500
514	WORKER'S COMPENSATION	11,543	11,600	9,600	9,600	9,600
599	MISCELLANEOUS EXP	136	500	200	200	200
<b>Subtotal:</b>		<b>146,950</b>	<b>143,100</b>	<b>137,800</b>	<b>142,900</b>	<b>130,500</b>
<b>Capital outlay and debt service:</b>						
949	SMALL EQUIPMENT	3,799	800	800	800	800
<b>Subtotal:</b>		<b>3,799</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>TOTAL</b>	<b>DEPARTMENT 43140</b>	<b>607,368</b>	<b>615,100</b>	<b>553,900</b>	<b>474,600</b>	<b>465,000</b>

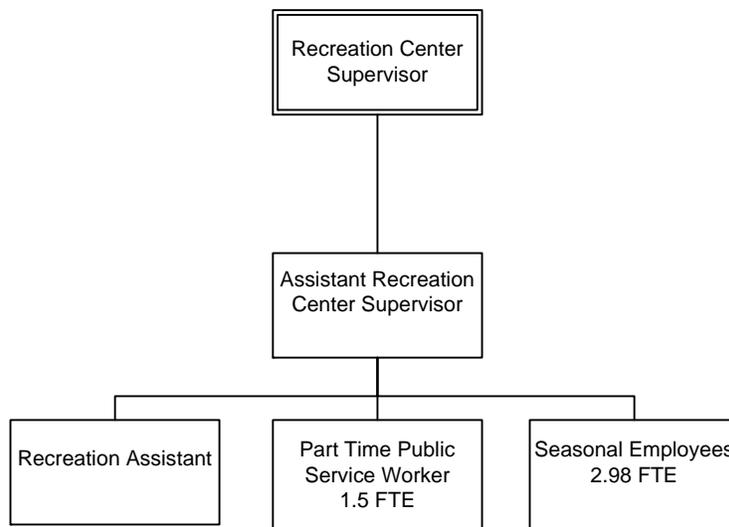
# *NE Recreation Center*



Splash Park at Mosby Park



# Northeast Recreation Center

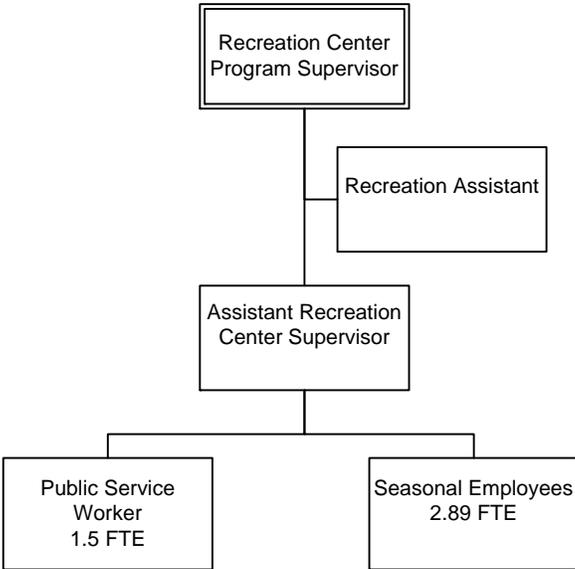


FUND 110-GENERAL FUND		DEPT-44410- NORTHEAST RECREATION CENTER				
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	101,263	108,700	105,000	106,300	107,400
112	OVERTIME WAGES	220	0	1,000	1,000	1,000
114	PART TIME WAGES	46,550	39,000	39,000	39,000	39,000
131	SERVICE AWARDS	100	0	0	300	300
132	LONGEVITY	1,550	1,700	1,700	2,000	2,000
133	SOLD VACATION	1,452	2,000	2,000	2,000	2,000
134	CHRISTMAS BONUS	325	400	400	500	500
140	DENTAL INSURANCE	818	900	900	900	900
141	SOCIAL SECURITY TAXES	11,455	11,600	11,600	11,600	11,700
142	HEALTH INSURANCE EXP	14,497	14,200	14,200	14,200	14,200
143	RETIREMENT EXP	17,361	18,800	18,800	21,200	21,400
144	LIFE/DISABILITY INSURANCE	1,283	1,300	1,300	1,300	1,300
147	UNEMPLOYMENT COMP	0	500	500	500	500
148	EDUCATION REIMBURSEMENT	0	400	400	400	400
149	WORKER'S COMP CLAIMS	0	200	200	200	200
<b>Subtotal:</b>		<b>196,874</b>	<b>199,700</b>	<b>197,000</b>	<b>201,400</b>	<b>202,800</b>
<b>Operating expenditures:</b>						
237	ADVERTISING	0	0	300	0	0
241	UTILITIES	38,439	37,800	43,800	47,300	47,300
245	TELEPHONE EXP	5,218	3,300	6,100	3,300	3,300
266	PARK & BLDG MAINTENANCE	29,152	14,700	24,000	18,700	18,700
	ROOF REPLACEMENT	0	0	30,000	0	0
289	TEAM COMPETITION/TRIPS	2,558	2,600	3,100	2,600	2,600
319	OFFICE EXPENSE	1,475	1,400	4,200	1,400	1,400
324	JANITORIAL SUPPLIES	2,708	1,500	2,800	1,500	1,500
325	CONCESSION SUPPLIES	6,095	3,500	7,700	3,500	3,500
331	GASOLINE EXPENSE	349	300	300	300	300
391	POOL EXPENSE	4,982	4,000	4,000	4,000	4,000
392	ATHLETIC SUPPLIES	3,692	3,000	3,000	3,000	3,000
399	PROGRAM DEVELOPMENT	6,913	7,000	7,700	6,000	6,000
511	INS-BLDGS & CONTENTS	3,045	3,000	3,200	3,200	3,200
513	INS-GENERAL LIABILITY	961	1,000	1,500	1,500	1,500
514	WORKER'S COMPENSATION	4,177	3,900	4,600	4,600	4,600
598	PROGRAM EXPENSE	7,513	5,000	9,800	5,000	5,000
599	MISCELLANEOUS	263	500	500	500	500
721	BCCSA ACTIVITIES	15,117	15,000	15,000	15,000	15,000
777	TEAM EXPENSE - DONATIONS	26	0	1,500	1,500	1,500
783	YOUTH ACHIEVEMENT PROG	2,369	5,300	1,000	5,300	5,300
784	SWIM TEAM	2,166	2,000	2,000	2,000	2,000
<b>Subtotal:</b>		<b>137,218</b>	<b>114,800</b>	<b>176,100</b>	<b>130,200</b>	<b>130,200</b>
<b>Capital outlay and expenditures:</b>						
949	SMALL EQUIPMENT	9,150	0	0	0	0
<b>Subtotal:</b>		<b>9,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>DEPARTMENT 44410</b>	<b>343,242</b>	<b>314,500</b>	<b>373,100</b>	<b>331,600</b>	<b>333,000</b>

# *Cleveland Community Center*



# Cleveland Community Center

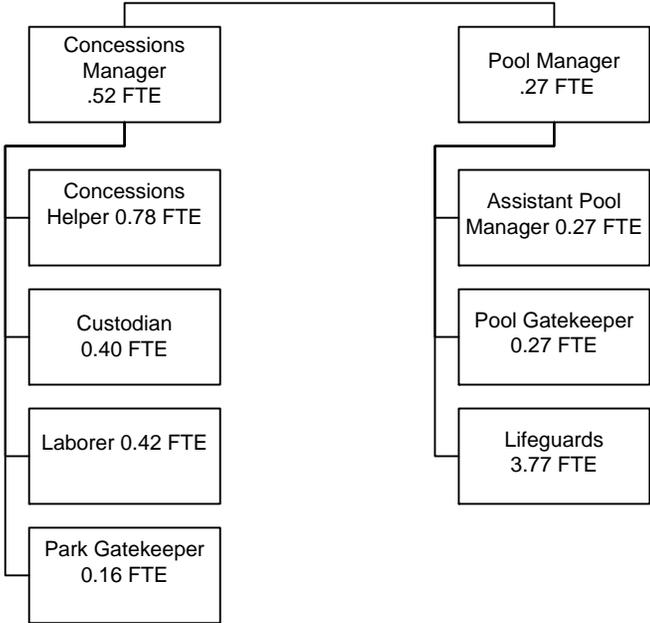


	FUND 110-GENERAL FUND	DEPT-44430- CLEVELAND COMMUNITY CENTER				
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	128,996	135,100	135,100	135,100	136,500
114	PART TIME	41,457	36,900	36,900	36,900	36,900
131	SERVICE AWARDS	10	0	0	0	0
132	LONGEVITY	3,750	3,900	3,900	4,100	4,100
133	SOLD VACATION	1,736	1,600	1,600	1,600	1,600
134	CHRISTMAS BONUS	433	500	500	500	500
140	DENTAL INSURANCE	818	900	900	1,300	1,300
141	SOCIAL SECURITY TAXES	13,296	13,600	13,600	13,800	13,900
142	HEALTH INSURANCE EXP	14,225	14,200	14,200	23,000	23,000
143	RETIREMENT EXPENSE	22,336	23,500	23,500	27,600	27,800
144	LIFE/DISABILITY INSURANCE	1,558	1,700	1,700	1,700	1,700
149	WORKER'S COMP CLAIMS	20	100	100	100	100
<b>Subtotal:</b>		<b>228,635</b>	<b>232,000</b>	<b>232,000</b>	<b>245,700</b>	<b>247,400</b>
<b>Operating expenditures:</b>						
241	UTILITIES	35,166	30,900	30,900	30,900	32,000
245	TELEPHONE EXPENSE	4,419	4,000	4,000	4,000	4,000
261	VEHICLE EXPENSE	463	500	300	500	500
266	BUILDING MAINTENANCE	9,201	7,500	7,500	7,500	7,500
289	TEAM TRIPS/COMPETITIONS	1,552	1,500	300	1,500	1,500
319	OFFICE EXPENSE	330	700	500	700	700
324	JANITORIAL SUPPLIES	1,550	2,000	1,900	2,000	2,000
391	POOL EXPENSE	6,005	4,400	4,400	4,400	4,400
392	ATHLETIC SUPPLIES	572	1,500	1,000	1,500	1,500
399	CRAFT SUPPLIES	0	500	300	500	500
511	INS-BLDGS & CONTENTS	2,371	2,400	2,500	3,000	3,000
513	INS-GENERAL LIABILITY	969	1,000	1,500	1,500	1,500
514	WORKER'S COMPENSATION	3,378	3,100	3,684	3,700	3,700
546	CONT SVCS-FLOOR MAINT	1,521	2,900	4,200	4,200	2,000
547	CONT SVCS-SECURITY	1,164	1,400	1,200	1,400	1,200
599	MISCELLANEOUS EXP	131	500	400	500	500
784	SWIM TEAM	1,295	2,000	2,000	2,000	2,000
785	JUNIOR PRO BASKETBALL	3,300	3,000	2,800	3,000	3,000
786	CARDINAL ACCOUNT	1,478	3,700	2,000	3,700	3,700
<b>Subtotal:</b>		<b>74,865</b>	<b>73,500</b>	<b>71,384</b>	<b>76,500</b>	<b>75,200</b>
<b>Capital outlay and debt service:</b>						
941	SMALL EQUIPMENT	9,150	600	1,410	600	600
<b>Subtotal:</b>		<b>9,150</b>	<b>600</b>	<b>1,410</b>	<b>600</b>	<b>600</b>
<b>TOTAL</b>	<b>DEPARTMENT 44430</b>	<b>312,650</b>	<b>306,100</b>	<b>304,794</b>	<b>322,800</b>	<b>323,200</b>

# *Tinsley Park*



# Tinsley Park

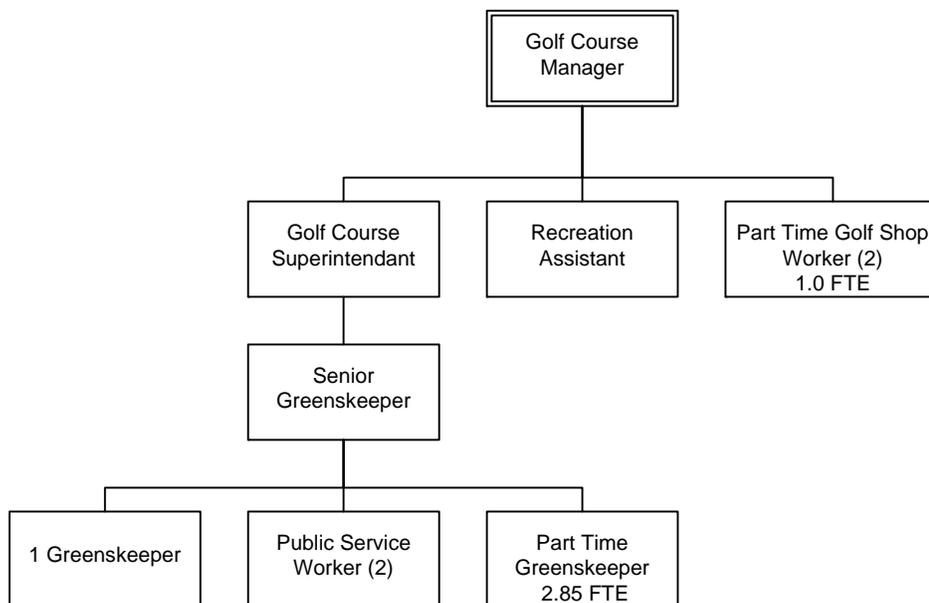


	FUND 110-GENERAL FUND		DEPT-44700- TINSLEY PARK			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	109,807	115,700	113,700	115,700	115,700
112	OVERTIME	936	2,500	1,500	2,500	2,500
141	SOCIAL SECURITY EXPENSE	8,350	9,000	8,800	9,100	9,100
<b>Subtotal:</b>		<b>119,093</b>	<b>127,200</b>	<b>124,000</b>	<b>127,300</b>	<b>127,300</b>
<b>Operating expenditures:</b>						
241	UTILITIES	29,824	28,700	30,000	36,500	30,000
245	TELEPHONE EXPENSE	761	1,000	700	1,000	1,000
265	MAINTENANCE/REPAIRS	6,879	16,300	10,000	16,300	10,000
324	JANITORIAL SUPPLIES	2,712	3,500	3,000	3,500	3,000
325	TOURNAMENT EXPENSE	0	6,000	4,800	6,000	6,000
391	POOL EXPENSE	17,051	10,500	17,000	10,500	17,000
393	CONCESSION SUPPLIES	15,617	16,500	14,400	16,500	16,500
511	INS-BLDGS & CONTENTS	2,188	2,200	2,100	2,200	2,200
513	INS-GENERAL LIABILITY	623	600	1,000	1,000	1,000
514	WORKER'S COMPENSATION	2,445	2,300	4,743	4,800	4,800
<b>Subtotal:</b>		<b>78,100</b>	<b>87,600</b>	<b>87,743</b>	<b>98,300</b>	<b>91,500</b>
<b>TOTAL</b>	<b>DEPARTMENT 44700</b>	<b>197,193</b>	<b>214,800</b>	<b>211,743</b>	<b>225,600</b>	<b>218,800</b>

# *Waterville Golf Course*



# Waterville Golf Course



	FUND 110-GENERAL FUND		DEPT-44800-WATERTVILLE GOLF COURSE			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	147,419	174,300	174,300	174,300	176,100
112	OVERTIME	2,797	6,000	6,000	6,000	6,000
114	PART TIME	39,256	43,000	33,000	43,000	43,000
131	SERVICE AWARDS	75	0	0	0	0
132	LONGEVITY	1,100	1,500	1,500	2,000	2,000
133	SOLD VACATION	4,201	2,200	3,200	2,200	2,200
134	CHRISTMAS BONUS	541	800	600	800	800
140	DENTAL INSURANCE	1,771	2,300	2,300	2,100	2,100
141	SOCIAL SECURITY TAXES	14,606	17,400	17,400	17,600	17,800
142	HEALTH INSURANCE EXP	29,264	36,400	36,400	36,400	36,400
143	RETIREMENT EXPENSE	24,389	29,800	29,800	37,400	37,700
144	LIFE/DISABILITY INSURANCE	2,346	2,200	2,200	2,200	2,200
147	UNEMPLOYMENT EXPENSE	190	0	200	0	0
148	EDUCATION REIMBURSEMENT	459	0	0	0	0
149	WORKER'S COMP CLAIMS	0	100	100	100	100
<b>Subtotal:</b>		<b>268,414</b>	<b>316,000</b>	<b>307,000</b>	<b>324,100</b>	<b>326,400</b>
<b>Operating expenditures:</b>						
233	SUBSC. & MEMBERSHIPS	1,101	1,000	800	1,000	1,000
237	ADVERTISING/MKTG EXP	2,202	1,800	200	1,800	1,800
241	UTILITIES	20,818	21,600	20,000	21,600	21,600
245	TELEPHONE EXPENSE	11,312	7,800	10,200	7,800	10,200
261	VEHICLE MAINTENANCE	1,343	1,500	1,500	1,500	1,500
262	EQUIP PARTS & MAINT	19,062	19,000	15,000	19,000	19,000
265	SOD/SEED & COURSE MAINT	7,464	8,000	7,200	8,000	8,000
266	BUILDING MAINTENANCE	10,882	12,000	10,000	12,000	12,000
269	GOLF CART MAINTENANCE	2,730	5,000	5,000	5,000	5,000
283	TRAVEL/TRAINING EXPENSE	860	900	500	900	900
290	CREDIT CARD FEES	3,552	4,000	3,000	4,000	3,500
298	CONT SVCS-PEST CONTROL	192	300	200	300	300
319	OFFICE EXPENSE	844	1,000	500	1,000	700
324	JANITORIAL EXPENSE	1,359	1,500	1,500	1,500	1,500
326	UNIFORM EXPENSE	785	700	400	700	700
329	GOLF COURSE ACCESSORIES	1,470	1,500	700	1,500	1,000
334	TIRES, TUBES, ETC	275	900	300	900	900
339	IRRIGATION & DRAINAGE SUPP	444	5,000	2,000	5,000	2,000
392	PRO SHOP EXPENSE	11,971	12,500	5,300	12,500	9,000
393	CONCESSION SUPPLIES	19,824	23,000	11,000	23,000	17,000
394	SMALL SUPPLIES-PENCILS	685	500	800	500	500
453	FERTILIZER & CHEMICALS	7,513	20,000	18,000	20,000	20,000
511	INS-BLDGS & CONTENTS	967	1,000	1,500	1,500	1,400
513	INS-GENERAL LIABILITY	1,578	1,600	2,300	2,300	2,300
514	WORKER'S COMPENSATION	9,369	8,600	8,500	8,500	8,500
547	CONT SVCS-SECURITY	1,736	1,900	1,900	1,900	1,900
599	MISCELLANEOUS	605	500	100	500	500
<b>Subtotal:</b>		<b>140,943</b>	<b>163,100</b>	<b>128,400</b>	<b>164,200</b>	<b>152,700</b>
<b>Capital outlay and debt service:</b>						
949	EQUIPMENT	220	400	400	400	400
<b>Subtotal:</b>		<b>220</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
	<b>TOTAL EXPENDITURES</b>	<b>409,577</b>	<b>479,500</b>	<b>435,800</b>	<b>488,700</b>	<b>479,500</b>

# *Grants and Other Agencies*



Cleveland Urban Area Transit System (CUATS) bus which is operated by SETHRA.

Cleveland/Bradley  
Chamber of Commerce



## *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 City's share of funding 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 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. The City also provides funding for the operation of the Cleveland/Bradley Regional Museum.

Youth programs funded include Aqua Tigers swim team, Bradley/Cleveland Football, Youth Baseball, Cleveland Youth Softball, Soccer Association, and the Foothills Country Fair.

**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. Tennessee Vocational Training Center	20% City / 80% County
15. 911 Board	49.5% City / 49.5% County / 1.0% Charleston

OBJECT CODE	FUND 110-GENERAL FUND	DEPT-51500- APPROPRIATIONS				
		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Operating expenditures:</b>						
<b>General government:</b>						
700	JOINTLY FUNDED	0	22,000	10,000	22,000	17,500
701	CLEVE/BRAD REG MUSEUM	43,000	43,000	43,000	43,000	43,000
702	MTAS - BENCHMARKING	4,000	4,000	4,000	4,000	4,000
703	MUNICIPAL LEAGUE DUES	9,102	9,200	9,200	9,200	9,200
704	CHAMBER-ECONOMIC DEV	45,000	45,000	45,000	45,000	45,000
705	SE TN DISTRICT DUES	7,725	7,500	8,000	8,000	8,000
706	MAINSTREET CLEVELAND	25,000	25,000	25,000	25,000	25,000
707	CEMETERY ASSOCIATION (50%)	10,000	10,000	10,000	10,000	10,000
708	COURTS COMMUNITY SVC (50%)	54,554	53,900	53,900	53,900	53,900
709	KEEP AMERICA BEAUTIFUL(50%)	28,100	28,100	28,100	28,100	28,100
710	JUVENILE COURT MATCH	1,100	1,100	1,100	1,100	1,100
711	UNITED WAY SUPPORTERS	0	300	300	300	300
712	SETHRA-TRANSIT	135,000	135,000	135,000	135,000	135,000
	<b>Total General government</b>	<b>362,581</b>	<b>384,100</b>	<b>372,600</b>	<b>384,600</b>	<b>380,100</b>
<b>Public safety:</b>						
713	CLEVE/BRAD COMM CTR (49.5%)	450,000	450,000	450,000	450,000	450,000
714	EMERGENCY MGMT (20%)	105,819	86,000	87,300	87,300	87,300
715	KIWANIS FLAG PROGRAM	0	0	3,000	0	0
	<b>Total Public Safety</b>	<b>555,819</b>	<b>536,000</b>	<b>540,300</b>	<b>537,300</b>	<b>537,300</b>
<b>Health &amp; welfare:</b>						
717	VETERANS AFFAIRS (20%)	22,158	20,000	22,100	22,100	22,100
718	BEHAVIORIAL RESEARCH	2,000	2,000	2,000	2,000	2,000
720	DEVELOPMENTAL SVCS (20%)	6,200	6,200	6,200	6,200	6,200
721	COMMUNITY SVCS AGCY (50%)	91,560	88,900	94,400	94,400	94,400
	<b>Total Health &amp; welfare</b>	<b>121,918</b>	<b>117,100</b>	<b>124,700</b>	<b>124,700</b>	<b>124,700</b>
<b>Parks &amp; recreation:</b>						
726	AQUA TIGER EQUIPMENT	2,000	2,000	2,000	2,000	2,000
728	BRADLEY/CLEV FOOTBALL	3,500	3,500	3,500	3,500	3,500
729	YOUTH BASEBALL	5,000	5,000	5,000	5,000	5,000
730	CLEVELAND YOUTH SOFTBALL	4,000	4,000	4,000	4,000	4,000
731	SOCCER ASSOCIATION	5,000	5,000	5,000	5,000	5,000
733	LAND PAYMENT-SOCCER	5,000	5,000	5,000	5,000	5,000
734	FOOTHILLS COUNTRY FAIR	1,000	1,000	1,000	1,000	1,000
	<b>Total Parks &amp; recreation</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>
<b>Education:</b>						
735	VOCATIONAL SCHOOL (20%)	17,900	17,900	17,900	17,900	17,900
	<b>Total Education</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>
<b>TOTAL DEPARTMENT 51500</b>		<b>1,083,718</b>	<b>1,080,600</b>	<b>1,081,000</b>	<b>1,090,000</b>	<b>1,085,500</b>

# *Transfers to Other Funds*



MAYFIELD ELEMENTARY SCHOOL



STUART ELEMENTARY SCHOOL

The General Fund transfers funds to the School General Fund.



E.L. ROSS ELEMENTARY SCHOOL



YATES PRIMARY SCHOOL

## *Transfers to other Funds*

### *Organization Chart:*

No personnel are funded out of this fund.

### *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 FY2009, the latest state statistics available, Bradley County spent \$7,021 per student for total operating costs of the Bradley County School System (BCSS). The State average was \$8,518, which means the BCSS was \$1,497, or 18% below the State average. In FY2009 Cleveland City Schools spent \$8,438 per pupil on operating costs. This is \$1,417 more than the BCSS, or 20%. However this was 0.9% less than the State average. The bulk of this additional operating money comes from the city. This supplement for FY2011 is \$5,120,000 which is a 2.2% increase over FY2010.

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 FY2011 is \$2,239,900. The transfer to the Debt Service Fund for the city is \$444,500 of which \$259,200 was formerly paid from the Fire Fund. When the fire contract was renegotiated in 2005, a separate fund was no longer necessary.

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 \$564,500.

The Solid Waste functions (residential and commercial garbage and recycling, brush, bulk goods and leaf collection) are partially paid from user fees. Fees are charged for residential and commercial garbage and recycling. A transfer from the General Fund of \$1,226,800 subsidizes the remaining costs.

A transfer from the General Fund to the Capital Improvements Program Fund in the amount of \$325,000 funds the city's Capital Improvements Program. This transfer will pay for all costs associated with the city-wide computer system.

The General Fund will transfer \$199,000 to the city's Stormwater Fund. In addition, the city will transfer \$34,000 to the Cleveland Municipal Airport Authority Fund for routine maintenance, \$32,300 to the Metropolitan Planning Organization Fund to match Federal and State grants and \$10,000 to the Community Development Block Grant Fund. In total, the General Fund is budgeted to transfer \$10,196,000 in FY2011 to these other funds.

	FUND 110-GENERAL FUND		DEPT-51600- TRANSFERS TO OTHER FUNDS			
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
761	TRANSFER TO SCHOOL FUND	5,007,900	5,007,900	5,007,900	5,007,900	5,120,000
762	TRANSFER TO DEBT SVC	1,073,300	777,800	777,800	342,900	185,300
763	TRANSFER TO LIBRARY FUND	539,769	539,800	558,650	560,000	564,500
764	TRANS-SOLID WASTE MGMT	1,211,000	1,061,300	1,061,300	1,226,800	1,226,800
766	TRANSFER TO CIP	110,900	344,200	344,200	325,000	325,000
767	TRANSFER TO AIRPORT FUND	34,000	34,000	34,000	34,000	34,000
768	TRANS-DEBT SVC-FIRE	287,200	270,400	270,400	259,200	259,200
769	TRANS-DEBT SVC-SCHOOLS	2,268,200	2,166,400	2,166,400	2,239,900	2,239,900
771	TRANS TO SCHOOLS FOR DS	113,300	112,100	112,100	112,100	0
773	TRANSFER TO STORMWATER	194,500	194,500	194,500	199,000	199,000
776	TRANSFER TO MPO FUND	32,300	32,300	32,300	32,300	32,300
781	TRANSFER TO FLETCHER	15,000	0	0	0	0
782	TRANSFER TO CDBG	6,600	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>DEPARTMENT 51600</b>	<b>10,893,969</b>	<b>10,550,700</b>	<b>10,569,550</b>	<b>10,349,100</b>	<b>10,196,000</b>
	<b>GRAND TOTAL EXPENSES</b>	<b>37,447,805</b>	<b>37,438,800</b>	<b>36,795,014</b>	<b>37,408,500</b>	<b>36,765,000</b>

## 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.

**Solid Waste Management Fund:** This fund accounts for the revenues and expenditures of the City of Cleveland's Solid Waste Management program.

**Storm Water Management Fund:** This fund is fund used to meet the National Pollutant Discharge Elimination System requirements. It is funded by a transfer from the general fund.

**State Street Aid Fund:** This fund accounts for maintenance of all non-State streets in the City. Revenues are provided from a portion of the State of Tennessee gasoline and motor fuels tax.

**Fletcher Park Trust Fund:** This fund is used to account for funds bequeathed to the City of Cleveland by Leonard G. and Agnes W. Fletcher for the development of the Fletcher Park.

**Library Fund:** This fund is used to account for revenues and expenditures of the City's public library.

**Drug Enforcement Trust Fund:** This fund is used to account for investigations of violations of controlled substance laws and is funded primarily by state statute from the receipt of fines and costs related to drug enforcement cases.

**Department of Justice Asset Forfeiture Fund:** This fund accounts for all monies received from participation in a Federal Equitable Sharing Agreement with the U.S. Department of Justice and the U.S. Department of the Treasury.

**Red Light Camera Safety Fund:** This fund accounts for revenues and expenditures associated with the installation of red light cameras at various intersections throughout the city.

**Byrne Memorial and ARRA Justice Assistance Grants:** These funds are used to account for grants received from the United States Department of Justice for the purchase of equipment for the Cleveland Police Department.

**Cops Hiring Recovery Grant:** This fund is used to account for a grant to hire four police officers for a period of three years.

**Greenway Fund:** This fund accounts for the development of the Greenway Trail and is funded primarily by a Federal Grant administered through the Tennessee Department of Transportation.

**Metropolitan Planning Organization Fund:** This fund will serve Cleveland and the urbanized portions of Bradley County by transportation planning and the implementation of transportation projects.

**Community Development Block Grant:** This fund is used to account for a grant received by the United States Department of Housing and Urban Development.

**School Fund:** This fund is used to account for the revenues and expenditures of the City of Cleveland public school system.

**School Food Services Fund:** This fund is used to account for the revenues and expenditures of the City of Cleveland public school cafeterias.

## ***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 Fund, Fletcher Park Trust Fund, School Fund, School Food Services, Greenway Fund, Library Fund, Storm Water Management Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, Byrne Memorial Grant Funds, the Department of Justice Asset Forfeiture Fund, Cops Hiring Recovery Grant, Justice Assistance Grant-ARRA, and the Red Light Camera Safety Fund.

The revenues of the Special Revenue Funds can be segregated into five major categories:

- Intergovernmental Revenues
- Charges for Services
- Fines and Forfeitures
- Interest (Investment) Income
- Miscellaneous Revenues

Intergovernmental revenues provide 75% 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 90% 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, the Metropolitan Planning Organization program, and the Cops Hiring Recovery Grant.

Charges for services revenues provide 7.9% 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; and airport hangar leases.

Special Revenue Funds receive 16% of their funds as a transfer from other funds. The city's General Fund will transfer more than \$5 million to the School Fund for education, \$1,226,800 to the Solid Waste Management program, \$564,500 to support the Cleveland Public Library, \$199,000 for the Storm Water Management program, \$32,300 for the Metropolitan Planning program, and \$10,000 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

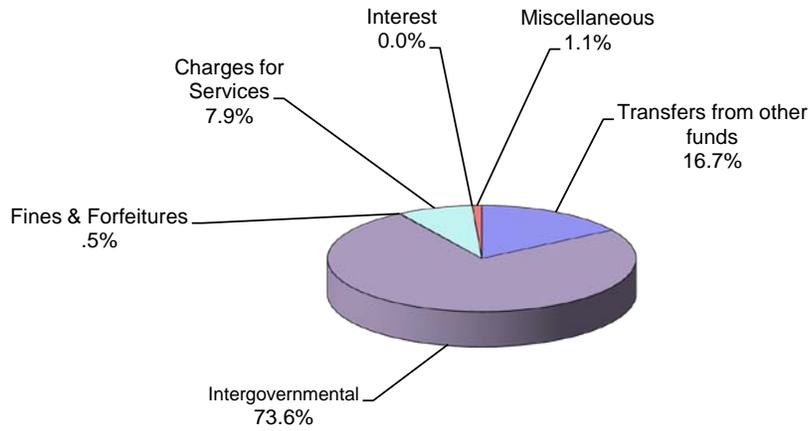
More than 81%, or \$367.3 million, of the \$45.7 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. More than 9% is spent on public works including projects and programs within the State Street Aid Fund, Solid Waste Management Fund and the Storm Water Management Fund.

Summary information for revenues and other sources and expenditures and other uses is included, followed by the individual funds. The format used in each fund is to present a detailed organization chart; a narrative on the programs, services, and functions provided; a summary of expenditures; the goals and objectives for the year; and the performance measures used.

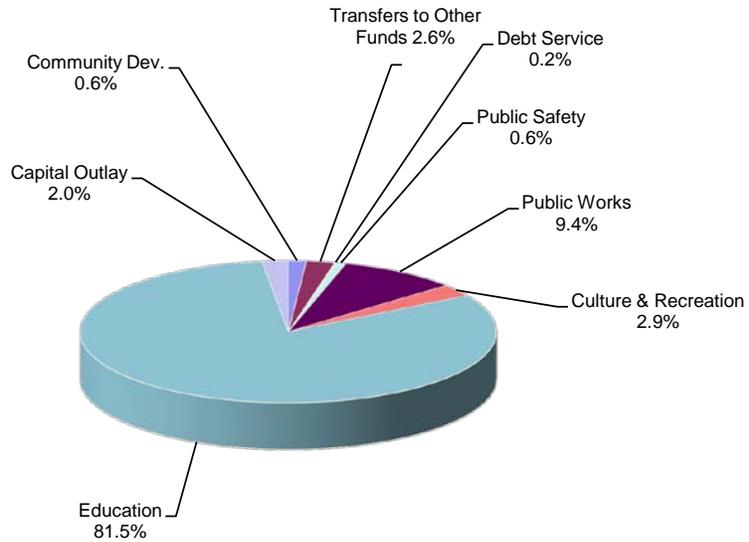
## *Special Revenue Funds Budget Summary*

	<b>FY2009 ACTUAL</b>	<b>FY2010 ORIGINAL BUDGET</b>	<b>FY2010 AMENDED BUDGETED</b>	<b>FY2011 PROPOSED</b>	<b>% OF TOTAL</b>
<b><i>Revenues and Other</i></b>					
<b><i>Financial Resources</i></b>					
Intergovernmental Revenues	\$31,399,317	\$32,694,039	\$34,257,853	\$34,268,849	75.0%
Charges for Services	\$3,403,331	\$3,589,875	\$3,591,475	\$3,617,274	7.9%
Fines and Forfeitures	\$158,020	\$241,000	\$210,000	\$40,000	0.1%
Interest (Investment) Income	\$28,186	\$16,700	\$10,700	\$7,700	0.0%
Miscellaneous Revenues	\$909,086	\$471,225	\$932,654	\$447,389	1.0%
Transfer from Other Funds	\$7,291,994	\$7,435,616	\$7,413,166	\$7,308,800	16.0%
<b><i>Total Revenues and Other</i></b>	<b>\$43,189,934</b>	<b>\$44,448,455</b>	<b>\$46,415,848</b>	<b>\$45,690,012</b>	<b>100.0%</b>
<b><i>Expenditures and Other</i></b>					
<b><i>Financing Uses</i></b>					
Community Development	\$262,514	\$289,300	\$424,500	\$636,300	1.4%
Public Safety	\$886,700	\$312,600	\$672,044	\$323,700	0.7%
Public Works	\$4,140,853	\$4,178,400	\$4,103,800	\$4,224,800	9.2%
Health and Welfare	\$0	\$135,200	\$0	\$0	0.0%
Culture and Recreation	\$1,145,999	\$1,282,000	\$1,801,900	\$1,279,000	2.8%
Education	\$35,533,731	\$36,392,151	\$37,177,183	\$37,270,069	81.5%
Capital Outlay	\$853,531	\$921,000	\$1,214,776	\$924,600	2.0%
Debt Service Principal	\$156,429	\$0	\$71,429	\$71,429	0.2%
Debt Service Interest & Other	\$1,912	\$0	\$0	\$0	0.0%
Transfers to Other Funds	\$1,210,700	\$1,159,004	\$1,191,275	\$1,013,514	2.2%
<b><i>Total Expenditures and</i></b>	<b>\$44,192,369</b>	<b>\$44,669,655</b>	<b>\$46,656,907</b>	<b>\$45,743,412</b>	<b>100.0%</b>
<b><i>Other Financing Uses</i></b>	<b>\$44,192,369</b>	<b>\$44,669,655</b>	<b>\$46,656,907</b>	<b>\$45,743,412</b>	<b>100.0%</b>
<b><i>Increase (Decrease) in Fund Balance</i></b>	<b>\$ (1,002,435)</b>	<b>\$ (221,200)</b>	<b>\$ (241,059)</b>	<b>\$ (53,400)</b>	
<b><i>Fund Balance at Beginning of FY</i></b>	<b>\$ 4,237,042</b>	<b>\$ 3,234,607</b>	<b>\$ 3,234,607</b>	<b>\$ 2,993,548</b>	
<b><i>Fund Balance at End of FY</i></b>	<b>\$ 3,234,607</b>	<b>\$ 3,013,407</b>	<b>\$ 2,993,548</b>	<b>\$ 2,940,148</b>	

**City of Cleveland Summary of Special Revenue Funds Revenue and Other Sources - FY 2011**



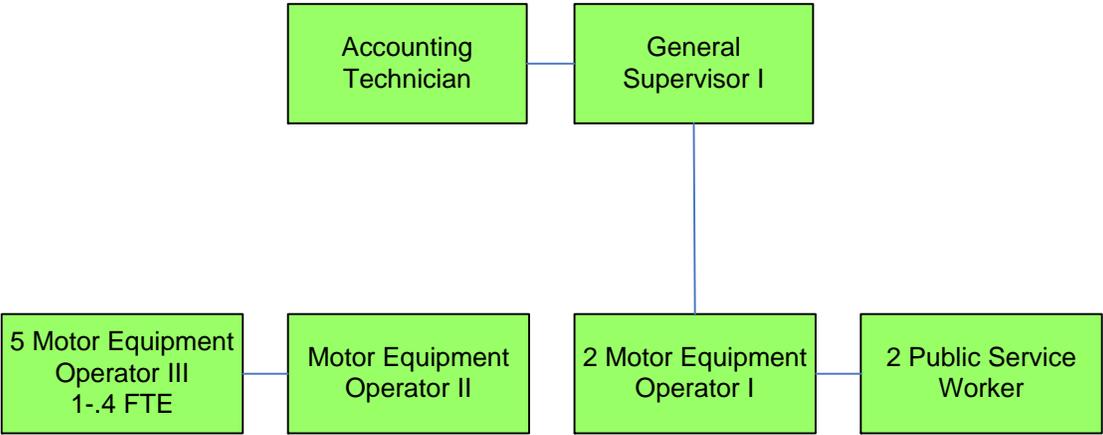
**City of Cleveland Summary of Special Revenue Funds Expenditures and Other Uses - FY 2011**



# ***SOLID WASTE MANAGEMENT***



# *Solid Waste Management*



## ***Solid Waste Management Fund***

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

The Solid Waste Fund provides for residential and commercial garbage collection and disposal, commercial recycling, brush collection and disposal, bulk (white goods) collection and disposal, and leaf collection and disposal. The residential and commercial services are contracted with Waste Connections of Tennessee, Inc. Other collections and services are provided “in-house” by the Public Works Department.

In 2009, the City Council directed staff to rebid all items contracted with Waste Connections at the end of their contract. Waste Connections was again awarded the contract. This contract agreement changed in terms of renewal periods. The initial contract is for a five year period with five year automatic renewals, unless either party gives a one hundred eighty (180) day notification requesting termination. The former contract allowed only for three year renewals. This contract also provides for annual contract increases or decreases based on 90% of the CPI (Consumer Price Index) and 10% CPI Gasoline (limited to a 5% overall increase).

***Residential garbage collection and disposal*** is provided once per week with curbside pickup. The city pays Waste Connections \$6.57 per month per household serviced. Landfill costs of \$24.00 per ton are included in this price. The city charges residential customers a sanitation fee of \$6.95 monthly, which is included on their monthly utility bill. Therefore, the residential sanitation fee covers 100% of the actual cost plus the administration cost for billing, uncollectible debt, and reporting incurred by Cleveland Utilities who provides the billing services for the city.

***Commercial garbage collection and disposal*** is provided up to six times per week, using front-end loaders and metal containers from 2 to 8 cubic yards. This service is contracted with Waste Connections. The contractor works with each business to determine the best container location and service requirements for the business, subject to the approval of the public works director. The city has been paying Waste Connections \$1.74 per cubic yard. Transfer station landfill costs of \$24.00 per ton are included in this price. The City charges commercial customers \$1.83 per cubic yard, which is included on their monthly utility billing. The commercial sanitation fee covers the actual cost, billing expenses, and uncollectible debts.

***Commercial recycling service*** is provided up to six times per week, using metal recycling containers from 4 to 8 cubic yards. Businesses are encouraged to recycle and, in most cases, participation allows them to reduce their commercial garbage collection costs. This service is contracted with Waste Connections under the same contract as commercial garbage service. The city pays Waste Connections \$1.53 per cubic yard and commercial recycling customers pay \$1.60 per cubic yard, using monthly utility bills. Therefore, the commercial recycling fee covers the actual cost as well as billing expenses and uncollectible debts.

The City Council revamped the solid waste ordinance regarding containers and collection procedures for commercial housing facilities. The new ordinance went into effect October 10, 2005. The ordinance has various requirements regarding the number of containers allowed, times for container placement and removal, types of waste to be collected, procedures for bagging garbage debris, etc. as well as the fee to be billed to each resident. The ordinance also gave the Public Works Director the authority to require the owner of the commercial housing facility to provide proper containers and/or receptacles to hold household garbage. Both sections of the ordinance included a section with a civil penalty for non-compliance.

During FY 2010, the city council approved changes in the billing for commercial housing facilities and the downtown business district. These changes require the tenants, not the property owners, to pay for sanitation services. The city council and staff felt this change would make the billing structure more equitable for the citizens and streamline the billing process.

***Route Collection System – Capital Investment:*** A knuckleboom loader, dump truck and trash trailer were added to the solid waste fleet a few years ago. This equipment allows older equipment to essentially be used as spares. Spares are used while like equipment is down for maintenance. This allows crews to remain on schedule while equipment is being repaired, reducing overtime costs. In the past, downtime increased overtime costs \$5,000 to \$10,000 annually. A new knuckleboom has been ordered and is being purchased through the sales tax capital projects funds. Delivery is expected in FY 2011.

***Brush collection*** is provided at each residence twice each month, using city employees and four knuckleboom loaders and trailers. The collected brush is disposed of at either the City's old garage site or at the Mouse Creek Road site. The brush is chipped into mulch and used by the Parks and Recreation Department, Cleveland City Schools, and by residents. Last year excess mulch was sold to Bowater Paper Company for a revenue amount totaling over \$5,000.

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

***Leaf collection*** is provided from October through January (or longer if necessary) using leaf vacuum machines and knuckleboom trailers with canvas canopies attached. The twice monthly collections are on the same routes as the brush and bulk collections. Disposal is at the soccer field, located on Mouse Creek Road, or the former city dumping site located on Hill Street SE. The decaying leaves are turned periodically to ensure decomposition to be used as soil in landscaping or fill-in. This method saves the city \$24.00 per ton (Waste Connections-transfer station) or \$33.00 per ton (Bradley County Landfill) by not having to pay disposal fees. Some of this material is available to citizens upon request to the Public Works Department.

At times routes are delayed and require re-scheduling due to various circumstances, such as 1) inclement weather, 2) heavy periods of leaf collection, 3) excessive amounts of debris (requiring extra collection time), 4) older equipment which breaks down requiring immediate maintenance, and 5) holidays. When extra collection time is required it will result in delay and rescheduling. Even though the routes are made up, it affects performance.

Brush, bulk, and leaf collection and disposal services are totally tax supported by a Transfer from the general fund.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$722,070	\$738,900	\$713,300	-3%
Operating Expenditures	\$2,624,546	\$2,570,400	\$2,630,100	2%
Capital Outlay & Debt Service	\$21,821	\$20,800	\$20,800	0%
Total Expenditures	\$3,368,437	\$3,330,100	\$3,364,200	1%

***Goals and Objectives:***

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

**Performance Measures:**

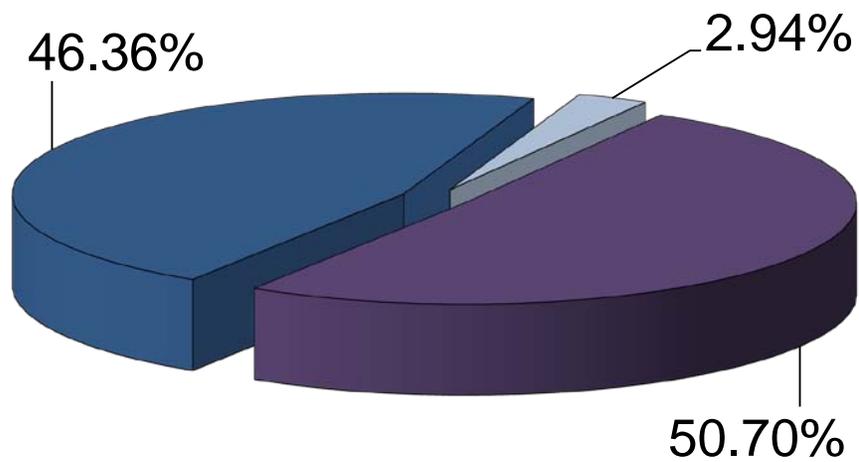
Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
<b>Solid Waste Contract:</b>				
Number of residential customers	13,557	13,550	13,541	13,600
Number of commercial customers	973	985	984	988
Total residential tons collected	10,221	10,550	10,539	10,608
Total commercial tons collected	16,483	14,595	14,505	14,563
Number of residential tons collected per 1,000 population	274	284	283	285
Number of residential tons collected per 1,000 collection points – curbside	754	779	778	780
Cost per ton collected – curbside	\$103	\$109	\$104	\$104
Cost per collection point – curbside	\$78	\$82	\$81	\$81
Cost to the city per residential unit	\$6.62	\$6.83	\$6.57	\$6.80
Cost to the city per cubic yard for commercial collection	\$1.74	\$1.78	\$1.74	\$1.80
Cost to the city for commercial recycling	\$1.50	\$1.55	\$1.53	\$1.59
Number of lost days due to inclement weather	0	0	0	0
% of CPI increase and gas index on contracts	2.22%	*N/A	-4.5%	3.5%
<b>**Brush Chipping:</b>				
Number of days chipped	103	56	65	53
Number of hours chipped	416.7	312.25	310.2	250
Number of tons chipped (collected by PW)	3959	4352.45	6204	5000
Average # of hours of run time per day	4.05	5.58	4.81	4.77
Chipping Cost per hour	425	\$425/\$325	\$325	\$325
<b>Public Works Route System:</b>				
Number of days loose leaves were collected	60	65	65	65
Number of tons of loose leaves collected	2,043	2,097	2,358	2,200
Landfill tonnage from route collections	6,652	5,900	6,194	6,000
Number of delayed route collection days	27	10	16	11

\*N/A – per contract negotiation, no adjustment required.

\*\*February, 2009, the Brush Chipping Program was contracted out at \$325 per hour.

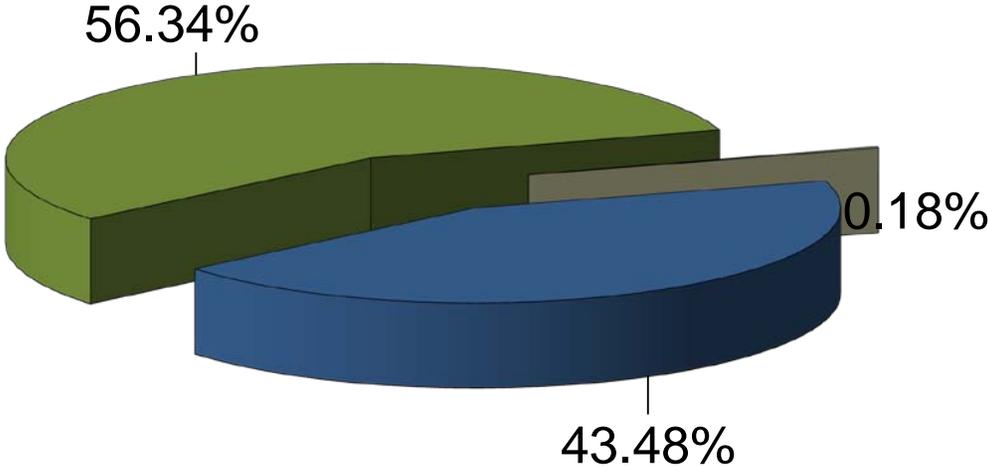
# Solid Waste Management

2010-11 Service Contract  
\$2,142,000



■ Residential Standard	\$1,086,000
■ Commercial Standard	\$993,000
■ Commercial Recycle	\$63,000

**Solid Waste Management  
2010-11 Disposal Expenses  
\$276,000**



- Waste Connections Transfer Station-\$155,500
- Bradley County Landfill-\$500
- Contracted Brush Chipping-\$120,000

CITY OF CLEVELAND						
FUND #121 - SOLID WASTE MANAGEMENT						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
34412	COMMERCIAL GARBAGE	1,083,417	1,076,600	989,300	900,000	900,000
34413	RESIDENTIAL GARBAGE	1,130,888	1,125,500	1,257,700	1,376,000	1,376,000
36110	INTEREST INCOME	2,654	1,000	1,000	500	500
36810	TRANS FROM GENERAL FUND	1,211,000	1,061,300	1,061,300	1,226,800	1,226,800
36985	TML-WORK COMP SALARY REIMB.	3,533	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>3,431,492</b>	<b>3,264,400</b>	<b>3,309,300</b>	<b>3,503,300</b>	<b>3,503,300</b>
EXPENDITURES						
DEPARTMENT #43210						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	482,155	494,300	494,300	467,000	471,700
112	OVERTIME	12,250	7,000	7,000	7,000	7,000
119	SUPPLEMENT PAY	581	700	700	700	700
131	SERVICE AWARDS	350	100	100	500	500
132	LONGEVITY	8,500	9,100	9,100	9,100	9,100
133	SOLD VACATION	2,939	4,800	4,800	3,200	3,200
134	CHRISTMAS BONUS	1,516	1,600	1,600	1,400	1,400
140	DENTAL INSURANCE	5,128	5,800	5,800	4,900	4,900
141	SOCIAL SECURITY TAXES	36,702	39,700	39,700	37,600	38,000
142	HEALTH INSURANCE EXPENSE	79,589	81,400	81,400	86,200	86,200
143	RETIREMENT EXPENSE	83,627	86,100	86,100	81,900	82,700
144	LIFE/DISABILITY INSURANCE EXPENSE	6,464	6,500	6,500	6,200	6,200
149	WORKERS COMP CLAIMS	1,000	500	500	500	500
197	SAFETY SHOES	1,270	1,300	1,300	1,200	1,200
	<b>Subtotal:</b>	<b>722,070</b>	<b>738,900</b>	<b>738,900</b>	<b>707,400</b>	<b>713,300</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	77	300	300	300	300
221	PRINTING EXPENSE	0	200	200	200	200
233	SUBSC. & MEMBERSHIPS	75	100	100	100	100
237	ADVERTISING EXPENSE	0	100	100	100	100
283	TRAINING/TRAVEL EXPENSE	218	800	800	800	800
295	LANDFILL EXPENSE	256,288	215,000	204,000	276,000	276,000
296	RESIDENTIAL ACCOUNT	1,104,620	1,125,500	1,086,000	1,086,000	1,086,000
298	COMMERCIAL ACCOUNT	1,005,135	1,012,800	991,000	993,000	993,000
299	COMMERCIAL RECYCLING	63,622	63,800	63,000	63,000	63,000
319	OFFICE EXPENSE	1,575	1,800	1,800	1,800	1,800
321	OPERATING SUPPLIES	1,564	1,500	1,500	1,500	1,500
322	SAFETY SUPPLIES	623	800	800	800	800
324	JANITORIAL SUPPLIES	420	600	600	600	600
326	UNIFORM EXPENSE	3,393	4,000	4,000	4,000	4,000
331	GASOLINE EXPENSE	49,485	58,000	50,000	58,000	52,000
332	REPAIRS & PARTS	99,889	115,000	110,000	115,000	110,000
511	INS-PROPERTY	0	0	800	800	800
512	INS-VEHICLE & EQUIPMENT	1,920	3,400	3,400	1,900	1,900
513	INS-GENERAL LIABILITY	7,652	11,600	11,600	7,800	7,800
514	WORKERS COMPENSATION	27,895	27,900	27,900	27,900	27,900

<b>EXPENDITURES</b>						
<b>DEPARTMENT #43210</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
543	CPTR MAINT & SUPPORT	0	1,000	12,000	1,000	1,000
599	MISCELLANEOUS	96	500	500	500	500
<b>Subtotal:</b>		<b>2,624,546</b>	<b>2,644,700</b>	<b>2,570,400</b>	<b>2,641,100</b>	<b>2,630,100</b>
<b>Capital outlay and debt service:</b>						
791	BRADLEY COUNTY-RECYCLING	20,000	20,000	20,000	20,000	20,000
941	OFFICE FURNITURE/EQUIP	1,821	1,000	800	800	800
<b>Subtotal:</b>		<b>21,821</b>	<b>21,000</b>	<b>20,800</b>	<b>20,800</b>	<b>20,800</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,368,437</b>	<b>3,404,600</b>	<b>3,330,100</b>	<b>3,369,300</b>	<b>3,364,200</b>

# STORM WATER MANAGEMENT

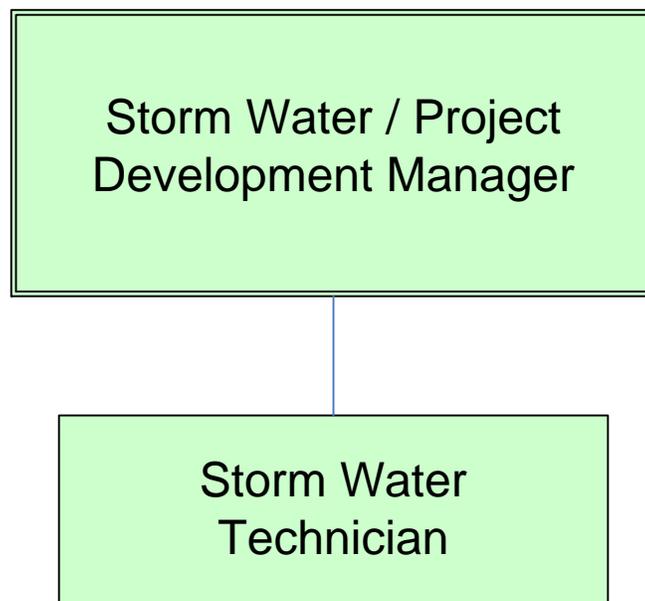


PROJECT WET

JONATHAN JOBE  
AT EARTH DAY



# *Storm Water Management*



## ***Storm Water Management Fund***

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

The Storm Water Management Fund was established in FY 2003 to implement mandated storm water quality functions of the National Pollutant Discharge Elimination System (NPDES) MS4 Phase II. The primary function of the fund is to satisfy components of MS4 Phase II Storm Water Clean Water Act, with a secondary function of addressing water quantity problems, such as flooding and minor drainage improvements.

The city's MS4 Phase II program has completed and implemented program requirements for the first six years of NPDES. We will continue to operate under the first permit phase until the second phase is approved by the state. As prescribed by Cleveland's NPDES permit, the program is a phase-in approach and was fully operational by February 2008. In keeping with the intent of the NPDES permit, Cleveland's storm water program will be a continuum of improving local water quality to preserve the designated uses of public waters, drinking water, and recreation through the six program areas established by EPA:

1. Public education and outreach
2. Public participation and involvement
3. Illicit discharge detection and elimination
4. Construction site run-off program
5. Post-construction run-off control
6. Pollution prevention and good housekeeping

The primary emphasis of the storm water mandate for FY 2011 will be implementing the new MS4 Phase II permit. Total Daily Maximum Loads (TMDL) testing will continue with 25% of the testing locations completed. Minor capital improvement drainage projects to address storm water quantity will continue to be a priority of the engineering division with in-house engineering and construction material purchases from the storm water fund.

In accordance with the NPDES MS4 goals, storm water quality public education will continue through partnership efforts; such as Project Wet for education in the public school system and co-sponsored erosion training courses.

Each year, the Public Works Department constructs minor drainage improvement projects utilizing storm water funding. The intent is to abate or reduce existing drainage problems or flooding where feasible, utilizing a cost-benefit approach.

Storm water management will again provide \$20,000 for debt service for the next three years for the new hydraulic excavator (track hoe) and trailer that were purchased for the Public Works Department fleet in 2005. Adding this equipment enables more drainage and roadway projects to be completed "in-house", thus eliminating the need for rental equipment.

The capital improvement fund included grant matching funds in conjunction with a flood abatement grant awarded to Cleveland by the Federal Emergency Management Agency (FEMA),

and the Tennessee Emergency Management Agency (TEMA). The purpose of the grant was to reduce flooding in the highly urbanized area surrounding Maytag Corporation. Two regional detention pond projects were recently completed at Wilson Avenue near 18<sup>th</sup> Street and East Street near 6<sup>th</sup> Street, SE.

In FY2007, the city began purchasing watershed modeling software for storm water design facilities. This software module, when incorporated into the GIS, will provide the capability in determining storm water needs and remedies of flooding issues. In the past, this type of work was handled through consulting services.

The city also purchased modeling and design data for 2-foot contours for storm water functions. It has been necessary to obtain these contours for one major project currently under design, which is the Waterville Golf Course redesign for the Dalton Pike project. City staff will also use this data for watershed modeling necessary to do studies on flooding in areas within the city. The existing data in the GIS will not provide this information.

The city has a contract with Cleveland Utilities to provide global positioning system (GPS) base station services for use in surveying. Cleveland Utilities is in the process of changing the format of their base station which would require the city to purchase new equipment. This equipment is used by the city engineering and storm water divisions and is a valuable tool in documenting the storm water system in the city.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$134,188	\$140,000	\$147,600	5%
Operating Expenditures	\$19,926	\$33,500	\$37,900	13%
Capital Outlay & Debt Service	\$36,403	\$20,900	\$82,200	293%
Total Expenditures	\$190,517	\$194,400	\$267,700	38%

***Goals and Objectives***

- Achieve permit compliance required by the city’s NPDES permit in each year of the five year permit.
- Continue partnership with Project Wet and Bradley County Storm Water as part of our program’s Public Education and Outreach.
- Construct the minor drainage projects identified by the Public Works Department as needed to solve the highest priority drainage problems.
- Continue TMDL testing on all impaired streams inside the city.
- Collect and place storm water infrastructure into the Geographical Information System (GIS) for watershed analysis.
- Continue to provide water quality education training for public works staff in FY11.
- Through partnerships, hold fall and spring stream clean-ups along the Greenway path and South Mouse Creek.

***Performance Measures***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Number of drainage projects completed	6	4	3	3
Public education and outreach	4	3	4	4
Contractor and developer training classes	2	1	1	1
Percentage of storm sewer outfall inventory	100%	100%	100%	100%
Project wet programs	0	2	2	2
Stream Clean-ups	2	2	2	2
Water Quality Education for PW Staff	0	1	1	1

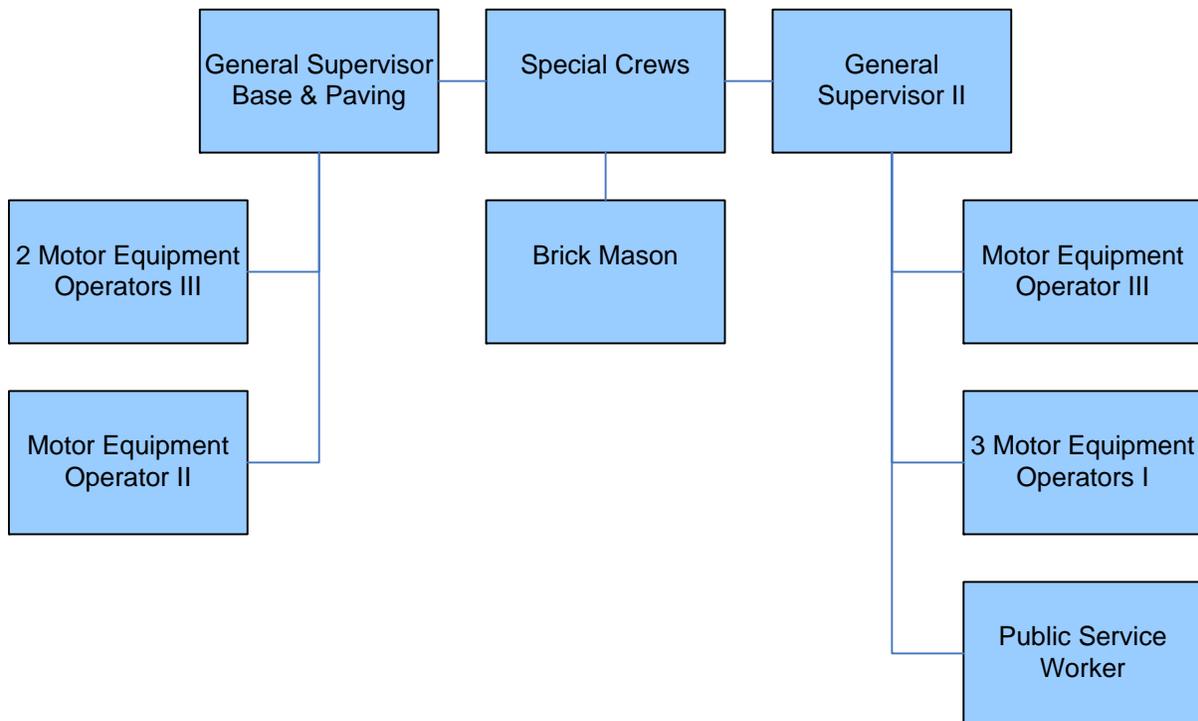
CITY OF CLEVELAND						
<b>FUND #123 - STORM WATER MANAGEMENT FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
34351	TRANS FROM GENERAL FUND	194,500	194,500	194,500	194,500	199,000
36110	INTEREST INCOME	532	200	200	200	200
36200	STORM WATER BANKING FEES	0	0	58,000	0	0
36990	MISCELLANEOUS	66	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>195,098</b>	<b>194,700</b>	<b>252,700</b>	<b>194,700</b>	<b>199,200</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #43150</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	93,378	92,900	95,700	97,400	98,400
112	OVERTIME	0	100	100	100	100
114	PART-TIME EMPLOYEES	904	0	1,200	0	0
131	SERVICE AWARDS	0	200	100	0	0
132	LONGEVITY	0	0	0	500	500
133	SOLD VACATION	1,044	800	800	1,900	1,900
134	CHRISTMAS BONUS	217	300	300	300	300
140	DENTAL INSURANCE	762	900	900	1,000	1,000
141	SOCIAL SECURITY TAXES	6,425	7,300	7,300	7,800	7,900
142	HEALTH INSURANCE EXPENSE	13,455	13,500	16,100	17,500	17,500
143	RETIREMENT EXPENSE	15,665	15,700	16,300	17,000	17,200
144	LIFE/DISABILITY INSURANCE EXPENSE	1,171	1,200	1,200	1,300	1,300
148	EDUCATION REIMBURSEMENT	1,167	1,500	0	1,500	1,500
	<b>Subtotal:</b>	<b>134,188</b>	<b>134,400</b>	<b>140,000</b>	<b>146,300</b>	<b>147,600</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	15	200	200	200	200
221	PRINTING EXPENSE	0	200	200	200	200
223	PUBLIC EDUCATION PROGRAMS	4,381	6,000	3,500	6,000	4,500
233	SUBSC. & MEMBERSHIPS	224	700	200	700	700
237	ADVERTISING	0	200	200	200	200
245	TELEPHONE EXPENSE	2,816	2,100	3,100	2,900	2,900
283	TRAVEL & TRAINING	1,105	4,500	4,200	4,500	4,500
288	WORK SESSION/COMP MEALS	1,515	1,700	1,700	1,700	1,700
293	NPDES PERMIT FEE	2,500	2,500	3,500	3,500	3,500
319	OFFICE EXPENSE	1,036	1,300	1,000	1,300	1,300
321	OPERATING & FIELD SUPPLIES	603	3,200	1,600	3,200	3,200
322	BENTHIC SAMPLING/LABWORK	195	7,000	7,000	7,000	7,000
326	CLOTHING, UNIFORMS, SHOES	937	1,000	800	1,000	1,000
331	GASOLINE EXPENSE	2,314	3,200	3,200	3,200	3,200
332	REPAIRS & PARTS	1,037	2,000	2,000	2,000	2,000
512	INSUR-VEHICLES & EQUIPMENT	495	500	500	500	500
513	INSUR-GENERAL LIABILITY	424	400	400	500	500
514	WORKERS COMPENSATION	296	300	0	300	300
599	MISCELLANEOUS	33	500	200	500	500
	<b>Subtotal:</b>	<b>19,926</b>	<b>37,500</b>	<b>33,500</b>	<b>39,400</b>	<b>37,900</b>

<b>EXPENDITURES</b>						
<b>DEPARTMENT #43150</b>						
<b>OBJECT CODE</b>		<b>2008-2009 ACTUAL</b>	<b>2009-2010 ORIGINAL BUDGET</b>	<b>2009-2010 AMENDED BUDGET</b>	<b>2010-2011 REQUESTED</b>	<b>2010-2011 PROPOSED</b>
<b>Capital outlay and debt service:</b>						
761	TRANSFER TO DEBT SERVICE	17,900	17,400	17,400	18,900	18,900
934	MAINT/MINOR DRAINAGE PROJ.	0	0	0	45,000	45,000
935	TRASH RECEPTACLES	4,449	5,000	2,800	5,000	5,000
939	COMPUTER SOFTWARE & MAINT.	0	0	400	300	300
940	DATA FOR WATERSHED MODELING	10,400	0	0	0	0
941	OFFICE FURNITURE/EQUIP	3,654	400	300	13,000	13,000
<b>Subtotal:</b>		<b>36,403</b>	<b>22,800</b>	<b>20,900</b>	<b>82,200</b>	<b>82,200</b>
	<b>TOTAL EXPENDITURES</b>	<b>190,517</b>	<b>194,700</b>	<b>194,400</b>	<b>267,900</b>	<b>267,700</b>

# STATE STREET AID



# *State Street Aid*



## *State Street Aid Fund*

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

The State Street Aid Fund operates with funding from the state fuel tax. The Tennessee Legislature has authorized the state to distribute a portion of proceeds from the state gasoline and motor vehicle fuel tax to incorporated cities and towns to use for maintaining and improving municipal streets. The state gasoline tax is 20 cents per gallon plus a 1.4 cent per gallon special petroleum fee. These tax amounts include a special privilege tax of 1 cent per gallon on petroleum products and a 0.4 cent petroleum tax for the underground storage tank fund. Each penny is worth approximately \$30.6 million in state revenue and yields approximately \$655 million per year. The proceeds from these taxes are paid monthly to local governments on a per capita basis.

How the tax is divided:

- Approximately 7.9 cents, or \$241.4 million, goes to cities and counties
- Approximately .7 cent, or \$21.7 million, goes to the State General Fund
- Approximately 12.8 cents, or \$392.8 million, goes to TDOT

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

Valid uses of this fund include construction and street repair and maintenance, equipment, personnel, and certain administration expenses. It can also be used for contracted maintenance. This fund is used by the public works department to supplement city revenues earmarked for street maintenance projects. In this fiscal year, there was not a request for major drainage construction or sidewalk maintenance due to an anticipated reduction in revenue. When funding becomes available, these type projects will again be included in the requested budget allocation.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$599,799	\$596,700	\$611,800	3%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$488,000	\$494,100	\$405,000	-18%
<b>Total Expenditures</b>	<b>\$1,087,799</b>	<b>\$1,090,800</b>	<b>\$1,016,800</b>	<b>-7%</b>

### ***Goals and Objectives:***

The goals and objectives of the Public Works Department are listed in the General Fund. In the past this budget has provided funding for major drainage, street paving and materials, and sidewalk projects. However, due to decreased revenue, funding is primarily allocated for debt service. Therefore, the department's goal is to complete as many projects as possible which can include (but is not limited to) minor/major drainage projects, minor/major paving projects, and/or sidewalk construction.

### ***Performance Measures:***

This fund pays a portion of the debt service for street equipment and roadway projects as well as providing current funding for equipment and infrastructure improvements. Therefore, this fund has an impact on the performance measures of the Public Works Department, which are located in the General Fund. This fund also provides salaries and benefits for 17% of the Public Works Department employees.

The City Council approved several capital projects, which State Street Aid funding is paying for future debt service. Some are currently in progress or have been completed within the last five fiscal years.

#### Completed:

- Blythe Ferry Road Culvert Project (re-design & replace)
- Freewill Road Culvert Project (re-design & replace)
- 8<sup>th</sup> Street Renovation Project (roadway and sidewalk renovation)
- 20<sup>th</sup> Street Project-Phase I & II (including sidewalk, curb, gutter, and retaining wall, resurfacing, and traffic signal)
- Paul Huff Project (installation of white topping at intersections)
- North Lee @ Paul Huff Parkway Intersection Project (addition of a left turn lane)
- 25<sup>th</sup> @ Little Street Realignment Project
- Valley Hills Trail Roadway Improvement Project
- 14<sup>th</sup> Street Drainage Project

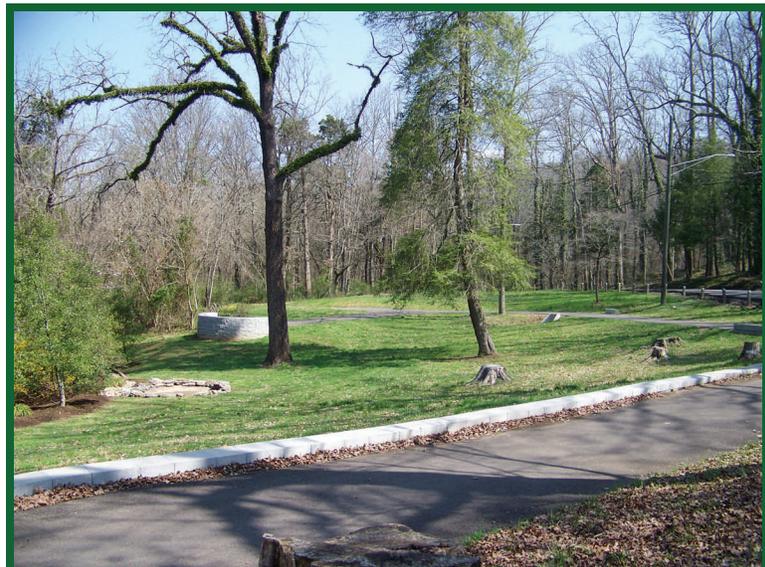
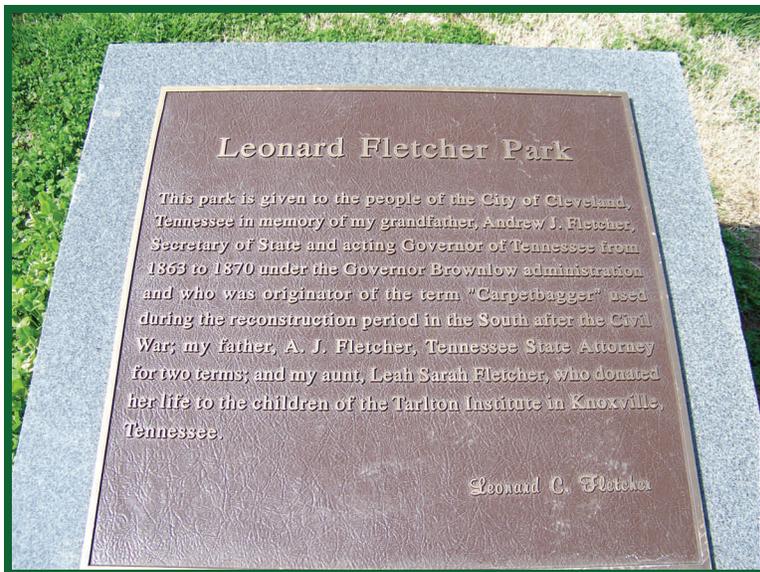
#### Pending Projects:

- Dalton Pike @ 20<sup>th</sup> Street Intersection Project (design and right-of-way acquisition)
- Dalton Pike Drainage Project-Phase II
- Sidewalk Projects (primarily downtown areas)

The State Street Aid Fund is an essential part of funding for the Public Works Department. It enables major projects to become a reality and provides much needed equipment to continue roadway maintenance and provision for new construction using in-house resources.

CITY OF CLEVELAND						
<b>FUND #124 - STATE STREET AID FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33551	STATE GAS TAX	986,512	1,025,000	1,000,000	1,020,000	1,000,000
36110	INTEREST INCOME	220	500	500	500	0
36830	TRANSFER FROM CAPITAL IMPROVM	0	0	103,700	0	0
<b>TOTAL REVENUES</b>		<b>986,732</b>	<b>1,025,500</b>	<b>1,104,200</b>	<b>1,020,500</b>	<b>1,000,000</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #43190</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	382,330	375,800	375,800	383,300	387,200
112	OVERTIME	2,869	6,000	6,000	6,000	6,000
131	SERVICE AWARDS	525	500	500	0	0
132	LONGEVITY	6,150	6,500	6,500	7,100	7,100
133	SOLD VACATION	3,145	3,200	3,200	3,200	3,200
134	CHRISTMAS BONUS	1,191	1,200	1,200	1,200	1,200
140	DENTAL INSURANCE	4,425	4,800	4,800	4,600	4,600
141	SOCIAL SECURITY TAXES	28,472	30,200	30,200	30,800	31,100
142	HEALTH INSURANCE EXPENSE	72,171	71,900	71,900	72,000	72,000
143	RETIREMENT EXPENSE	65,615	65,400	65,400	67,200	67,900
144	LIFE/DISABILITY INSURANCE EXPENSE	4,728	4,900	4,900	5,100	5,100
147	UNEMPLOYMENT COMPENSATION	1,509	0	0	0	0
149	WORKERS COMP CLAIMS	939	500	500	500	500
197	SAFETY SHOES	995	1,100	1,100	1,100	1,100
514	WORKERS COMPENSATION	24,734	24,700	24,700	24,800	24,800
<b>Subtotal:</b>		<b>599,799</b>	<b>596,700</b>	<b>596,700</b>	<b>606,900</b>	<b>611,800</b>
<b>Capital outlay and debt service:</b>						
611	TRANS-DEBT SVC-97REFUND.	143,700	143,000	246,700	0	0
623	TRANS-DEBT SVC-99 SERIES	167,200	203,500	203,500	201,800	201,800
624	TRANS-DEBT SVC-2005 G.I.B.F.	39,500	43,900	43,900	0	0
625	TRANS-DEBT SVC-99 NON-CALLABLE	137,600	0	0	0	0
626	TRANS-DEBT SVC-2009 B SERIES	0	0	0	160,100	160,100
627	TRANS-DEBT SVC-2009 C SERIES	0	0	0	43,100	43,100
<b>Subtotal:</b>		<b>488,000</b>	<b>390,400</b>	<b>494,100</b>	<b>405,000</b>	<b>405,000</b>
<b>TOTAL EXPENDITURES</b>		<b>1,087,799</b>	<b>987,100</b>	<b>1,090,800</b>	<b>1,011,900</b>	<b>1,016,800</b>

# FLETCHER PARK



## *Fletcher Park Trust Fund*

### *Organization Chart:*

No personnel are funded out of this fund.

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

The City established this fund to develop a 70-acre tract of land bequeathed to the City by Leonard and Agnes Fletcher. They also bequeathed more than \$350,000, which was used to create the Fletcher Park Fund, to help develop this area into a passive park. The City appointed an advisory committee, which has overseen the design of the park and made recommendations to staff and the City Council about improvements.

Phase I was completed in FY 1998, with the help of a 50/50 matching State grant for \$100,000. The City received an \$88,000 State grant for Phase II. Phase III was completed with a \$35,000 grant, a \$7,100 donation by the Cleveland Civitan Club and matching funds from the Fletcher Park Fund. Phase IV was completed in September 2005 with a \$47,000 grant through the Recreation Trails Program (RTP) from the Federal Highway Administration administered by the Tennessee Department of Environment and Conservation, Division of Recreation Services. Following the completion of Phase IV, the City used a portion of a forestry grant and matching funds to plant 17 trees to shade the parking lot and improve the aesthetic appeal of the entrance to Fletcher Park.

Construction on Phase V was completed in April, 2008. Phase V included a flower garden walkway system and a second pavilion. This phase was funded by a \$50,000 State Grant that was matched with funds from the Fletcher Park Trust Fund. Phase VI should be completed by the end of FY2010 with state grant funds and matching funds provided by the General Fund. This phase consists of a trail around the perimeter of the back meadow. The city will continue to apply for grants in the future as monies are available from the State of Tennessee.

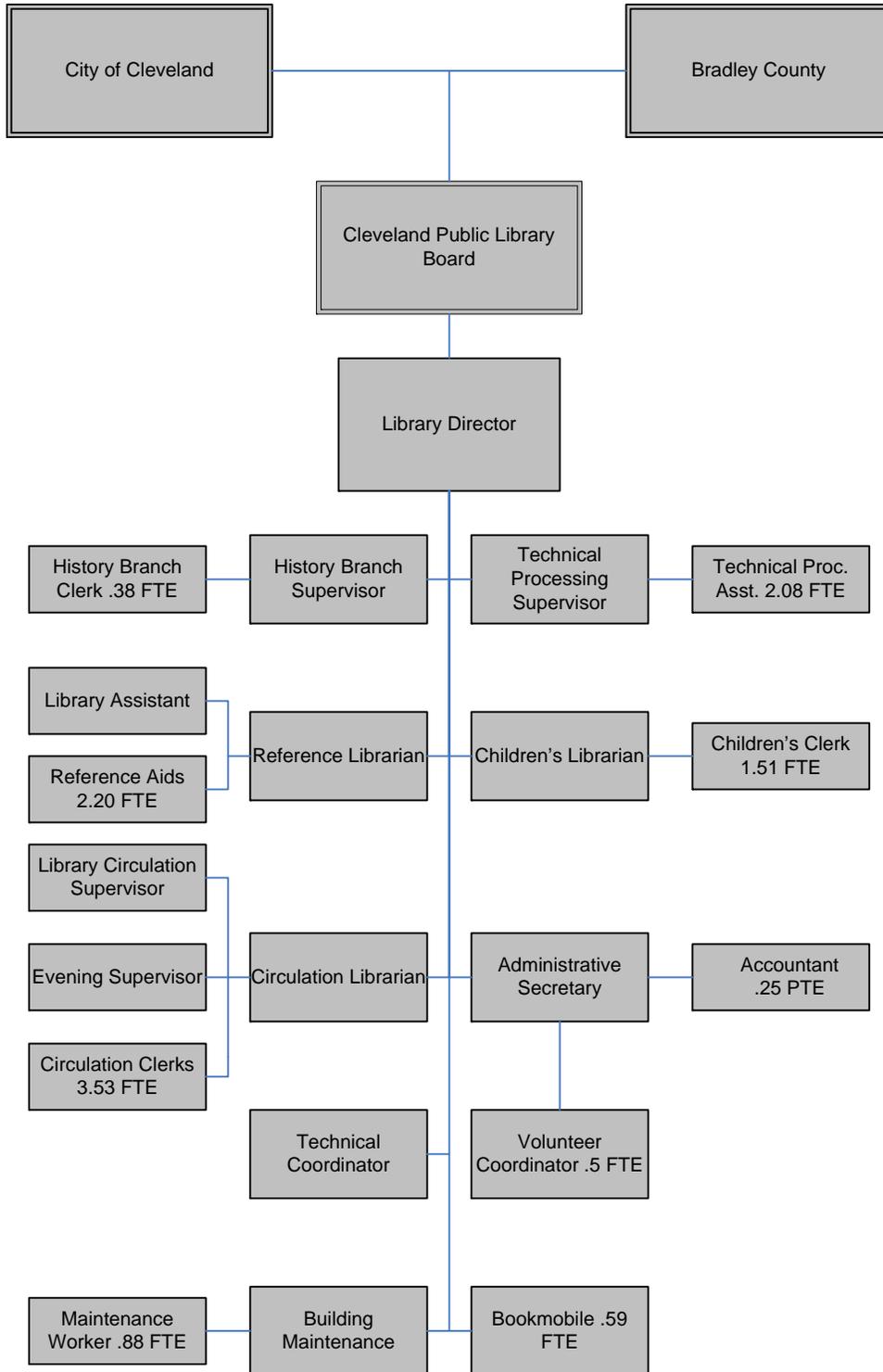
EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$0	\$50,000	\$0	-100%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>-100%</b>

CITY OF CLEVELAND						
<b>FUND #127 - FLETCHER PARK TRUST FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33491	FEDERAL GRANT	0	0	40,000	0	0
36110	INTEREST INCOME	224	0	0	0	0
36811	TRANSFER FROM GENERAL FUND	15,000	0	0	0	0
<b>TOTAL REVENUES</b>		<b>15,224</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT # 44720</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
937	FLETCHER PARK DEVELOP.	0	0	50,000	0	0
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>

# *Cleveland Public Library*



# CLEVELAND PUBLIC LIBRARY



## *Library General Fund*

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

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

“At the heart of every great community is a great library.” The Cleveland Bradley County Public Library strives toward that goal for the future of our community. As the City of Cleveland and Bradley County continue to grow, the Cleveland Bradley County Public Library seeks to find new ways to provide better services to its customers. One way the library is accomplishing this mission is through further development and expansion of the material collection, i.e. books, CDs, DVDs, books on cassettes, books-on-CDs, magazines, etc. This has been one of the ongoing struggles of the library-to reach the minimum state-recommended 2 items per capita. However, the library is continuing to make progress in this area. This means more new, exciting, and enticing materials for those who are awaiting educational or recreational opportunities.

Construction for the library’s new addition and renovation project was completed in July 2009. The library was closed for two week during that month for the final move. Since that time there has been much fine-tuning, i.e. new signage, completion of the café area, touch-ups, and just getting acquainted with the facility.

Here are some specific highlights to what the new addition/renovation provides:

#### *Collection*

Over 1.5 mile of new shelf space was added. This will provide space for another 100,000 items within the collection.

#### *The Bookworm Café*

The Bookworm Café opened mid-December and offers a great place for patrons to settle down with a coffee and book. The café, operated by David and Pat Kimbro, is open 7 days a week and offers a variety of coffees, cappuccinos, and teas. Customers and visitors can partake of featured muffins, soups, sandwiches, salads, and desserts. Come try out the Bookworm Café for your breakfast, coffee break, lunch or dinner.

#### *Restrooms*

For the convenience of library customers, new restroom facilities were added during the course of the project.

### *Meeting Room Facilities*

The new building project created three new meeting spaces for the library and community. The Cleveland Bradley Community Room, located on the 1<sup>st</sup> floor, seats 90 people and provides a wonderful space for current library program as well as new programs. Two new meeting rooms were created on the 2<sup>nd</sup> floor. The Hiwassee Room, is a small meeting room seating 6 people. This room is located near the non-fiction collection. The Carmichael Conference Room is located in the Carmichael Annex and seats 21. Meeting rooms can be used by non-profit organizations. For more information, call the library.

### *Façade*

A more traditional façade was created for the Church Street view to help be more in keeping the library's surroundings. Great effort was given to improve and enhance the library's Ocoee Street presence. There is more landscaping to be accomplished to complete that view.

Other features of the project include:

#### 1<sup>st</sup> floor

- New Children's Room and other spaces (children's workroom, story time room, Children's office)
- New FOLA office/book sale prep.
- New Circulation Desk and office
- New Lobby entrance
- New study rooms
- New reading room
- More space for AV, Fiction
- Additional computers
- Media Viewing Stations
- Drive through book drop
- Loading dock

#### 2<sup>nd</sup> floor

- New Periodical Reading Area
- New space for the Bradley County Law Library
- New Reference Room
- New Teen/YA Center
- New space for Foundation/Volunteer Coordinator office
- New space for Homework Helper
- New Reference Workroom/office

- New copy center
- More space for Non-fiction and reference collections
- New Reading Rooms
- New comfortable Spaces

The library is looking for new ways to serve the residents of Cleveland and Bradley County with the new facility.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$846,764	\$889,000	\$888,800	0%
Operating Expenditures	\$280,397	\$377,100	\$388,700	3.1%
Capital Outlay & Debt Service	\$531,051	\$535,800	\$1,500	-99.7%
Total Expenditures	\$1,676,212	\$1,801,900	1,279,000	-29%

***Goals and Objectives:***

- Bradley County residents will have the materials they need to support their recreational and cultural needs in a timely manner.
- Bradley County residents will receive a library that has adequate funding resources to meet the demands of city and county residents.
- Bradley County residents will receive a children's department that is inviting and exciting for children, especially of the preschool age, and their parents.
- Bradley County residents will receive a public Library Reference Department that provides relevant, up-to-date information in a variety of formats.
- The Library will continue to provide current computer technology and computer access by adding computers and software and complete the networking phase.
- The Library staff will offer a minimum of two computer-training sessions to help patrons with use of library on-line resources for FY 2011.
- The Cleveland Public Library will strive to be a friendly, open place to serve the needs of the Cleveland/Bradley County residents.
- The Cleveland Public Library will seek new grants (2 per year) to aid in operation and services costs.

***Performance Measures:***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Circulation	356,498	356,050	352,000**	395,000
Patrons	251,246	282,718	292,000**	264,000
Reference inquiries	40,915	29,093	30,000	35,000
Bradley County population (given by state)	93,538	95,443	96,472	97,533
Staff per capita, Bradley County (1,000)	0.25	0.25	0.25	0.25
State public library staff average (1,000)	0.34	0.34	0.34	0.34
Material collection*	159,363	163,585	169,000	173,000
Items per capita***	1.70	1.72	1.75	1.77
State recommended items per capita	2.00	2.00	2.00	2.00
Spending per capita	\$11.22	\$11.31	\$11.58	\$11.58

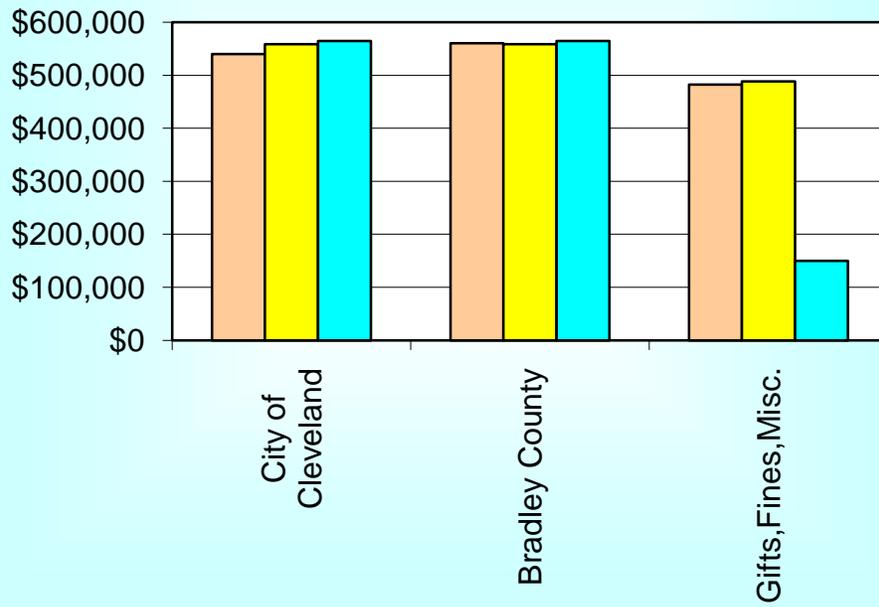
\*Regional library materials included (including e-books and e-audio)

\*\*Construction effects, closed for 2 weeks for moving

\*\*\*Per Capita figures are for Bradley County, not just the City of Cleveland, as this is a county-wide service. Many of the FY 2007, 2008 and 2009 measures are excerpted from "Tennessee Public Library Directory and Statistics," 2005-06 Edition as well as the yearly State "Data Collection Form" for the State Library and Archives. Spending per capita is based solely on the fiscal dollars provided by the city and county.

## REVENUE SOURCES

FY 2009    FY 2010    FY 2011 Proposed



FUND #129 - CLEVELAND PUBLIC LIBRARY FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33191	LIBRARY ARCHIVE GRANT	420	0	1,400	0	0
33490	STATE GRANT-BUILDING ADDITION	100,000	0	0	0	0
33491	E-RATE MONEY-TELEPHONE	748	1,000	1,000	1,020	1,000
33492	STATE GRANT-TECHNOLOGY	2,500	0	7,700	0	0
33600	LIBRARY SERVICES/DISADVANT	0	0	0	0	0
33711	BRADLEY COUNTY	560,269	539,800	558,650	564,433	564,500
34761	GIFTS, FINES, & MISC	73,378	77,000	77,000	76,544	77,000
34765	GIFTS	26,325	70,000	70,000	70,000	70,000
34766	DONATIONS EXPANSION ACCOUNT	257,605	0	327,600	0	0
36110	INTEREST INCOME	7,780	2,000	4,000	2,000	2,000
36115	RENT	0	0	0	0	0
36730	DONATIONS	13,700	0	0	0	0
36810	TRANS-CITY GENERAL FUND	539,769	539,800	558,650	564,433	564,500
	<b>TOTAL REVENUES</b>	<b>1,582,494</b>	<b>1,229,600</b>	<b>1,606,000</b>	<b>1,278,430</b>	<b>1,279,000</b>
EXPENDITURES						
DEPARTMENT # 44800						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	654,603	675,700	685,000	684,232	684,700
111	EXPANDED POSITION HOURS	0	8,600	0	0	0
141	BENEFITS	210,161	203,400	204,000	204,095	204,100
141	EXPANDED POSITION HRS. - FICA	0	700	0	0	0
	<b>Subtotal:</b>	<b>864,764</b>	<b>888,400</b>	<b>889,000</b>	<b>888,327</b>	<b>888,800</b>
<b>Operating Expenditures:</b>						
211	SUPPLIES	48,979	62,300	62,300	63,878	63,900
212	BOOKS	139,352	137,900	137,900	137,871	137,900
241	UTILITIES	47,747	67,600	67,600	77,616	77,600
262	EQUIPMENT REPAIR/REPLACEMENT	0	15,300	15,300	15,289	15,300
266	BUILDING REPAIRS	24,642	5,000	5,000	5,000	5,000
511	INSURANCE-BLDGS & CONTENTS	10,546	19,000	19,000	18,949	19,000
599	GIFT & MEMORIAL EXPENSES	9,126	70,000	70,000	70,000	70,000
790	READING ROOM	5	0	0	0	0
	<b>Subtotal:</b>	<b>280,397</b>	<b>377,100</b>	<b>377,100</b>	<b>388,603</b>	<b>388,700</b>
<b>Debt service and capital outlay:</b>						
923	GRANT EXPENDITURES	0	0	9,100	0	0
929	BUILDING ADDITION	411,784	0	216,300	0	0
930	BUILDING LANDSCAPING	0	15,000	15,000	0	0
941	EQUIPMENT	118,429	0	293,900	0	0
949	FURNITURE	0	1,500	1,500	1,500	1,500
954	LICENSE FEE	838	0	0	0	0
	<b>Subtotal:</b>	<b>531,051</b>	<b>16,500</b>	<b>535,800</b>	<b>1,500</b>	<b>1,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,676,212</b>	<b>1,282,000</b>	<b>1,801,900</b>	<b>1,278,430</b>	<b>1,279,000</b>

# DRUG ENFORCEMENT FUND



## ***Drug Enforcement Fund***

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

This fund is financed by court fines and seizure of money and/or property obtained in cases involving state statutes on illegal drugs and driving under the influence (DUI). It also includes any federal grants for drug enforcement activities of the police department.

The Drug Enforcement Fund funded Phase I of the Department's Firearms Range. Phase I was completed in April 2009. Phase II will include the firearms training center and will be built as funding is available. Funding in FY 2010 was provided for purchasing two undercover vehicles and a canine replacement.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$41,009	\$100,900	\$96,700	-.04%
Capital Outlay & Debt Service	\$576,108	\$58,700	\$10,000	-4.87%
Total Expenditures	\$617,117	\$159,600	\$106,700	-.5%

### ***Goals and Objectives:***

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

***Performance Measures:***

Performance measures for the detectives would be within those of the Police Department.

Measure Description	FY 2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Drug seizures (street value)	\$14,920	\$40,000	\$45,000	\$45,000
Number of Seizures: Marijuana	16	25	30	30
Number of Seizures: Cocaine	37	17	15	16
Number of Seizures: Crack Rocks	13	55	20	20
Number of Seizures: Meth	3	16	5	5
Number of Seizures: Other Drugs	7	9	25	25
Number of firearms seized	1	8	5	5
Number of vehicles seized	0	4	2	2
Cash seized	\$5,000	\$10,500	\$10,000	\$15,000
Drug-related arrests	227	259	250	250

CITY OF CLEVELAND						
FUND #130 - DRUG ENFORCEMENT TRUST FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
35140	BRADLEY COUNTY COURT	37,395	30,000	30,000	30,000	30,000
35200	CONFISCATED FUNDS	8,829	10,000	10,000	10,000	10,000
36110	INTEREST INCOME	6,310	1,000	1,000	1,000	1,000
	<b>TOTAL REVENUES</b>	<b>52,534</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>
EXPENDITURES						
DEPARTMENT #42129						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Operating expenditures:</b>						
215	SEIZED VEHICLE EXPENSE	740	5,000	5,000	5,000	5,000
236	INVESTIGATIVE FUNDS	15,000	41,000	41,000	41,000	41,000
245	TELEPHONE EXPENSE	2,320	5,500	5,500	5,500	5,500
249	AUTO TRAK EXPENSE	1,196	1,300	1,300	1,200	1,200
261	VEHICLE MAINTENANCE	11,277	14,000	18,700	14,000	14,000
283	TRAVEL/TRAINING EXPENSE	2,041	3,500	3,500	3,500	3,500
290	BRADLEY CO-EQUIP MAINT	0	4,000	4,000	4,000	4,000
313	BATTERIES	0	500	600	600	600
314	TAPES-VIDEO & AUDIO	0	500	500	500	500
315	DETECTIVE SUPPLIES	441	500	700	1,000	1,000
316	FILM	0	100	100	0	0
319	OFFICE EXPENSE	598	1,200	1,200	1,500	1,500
322	OSHA SAFETY SUPPLIES	200	500	500	500	500
326	UNIFORM EXPENSE	379	2,000	1,400	1,400	1,400
328	DRUG EDUCATION	2,500	2,500	2,500	2,500	2,500
331	GASOLINE EXPENSE	4,317	17,000	10,900	11,000	11,000
396	CANINE EXPENSE	0	2,000	3,000	3,000	3,000
599	MISCELLANEOUS	0	500	500	500	500
	<b>Subtotal:</b>	<b>41,009</b>	<b>101,600</b>	<b>100,900</b>	<b>96,700</b>	<b>96,700</b>
<b>Capital outlay and debt service:</b>						
939	FIRING RANGE	560,853	0	0	0	0
944	VEHICLES	0	0	36,000	0	0
949	EQUIPMENT	11,255	10,000	5,300	10,000	10,000
951	CANINE PURCHASE	0	0	12,700	0	0
	<b>Subtotal:</b>	<b>576,108</b>	<b>10,000</b>	<b>58,700</b>	<b>10,000</b>	<b>10,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>617,117</b>	<b>111,600</b>	<b>159,600</b>	<b>106,700</b>	<b>106,700</b>

# ***DEPARTMENT OF JUSTICE ASSET FORFEITURE FUND***



## ***Department of Justice Asset Forfeiture Fund***

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

This fund accounts for all monies received from participation in a Federal Equitable Sharing Agreement with the U. S. Department of Justice and the U. S. Department of the Treasury. Assets seized by federal agents with the assistance of City of Cleveland Police Officers are shared pursuant to Section 309 of Public Law 98-473 (the Comprehensive Crime Control Act of 1984), as implemented by the Attorney General's Guidelines on Seized and Forfeited Property (July 1990).

Funds received have been used to purchase additional mobile data terminals for the Cleveland Police Department. Future funds will continue to be used for technology needs of the department.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$136,849	\$19,019	\$0	-100%
Total Expenditures	\$136,849	\$19,019	\$0	-100%

### ***Goals and Objectives:***

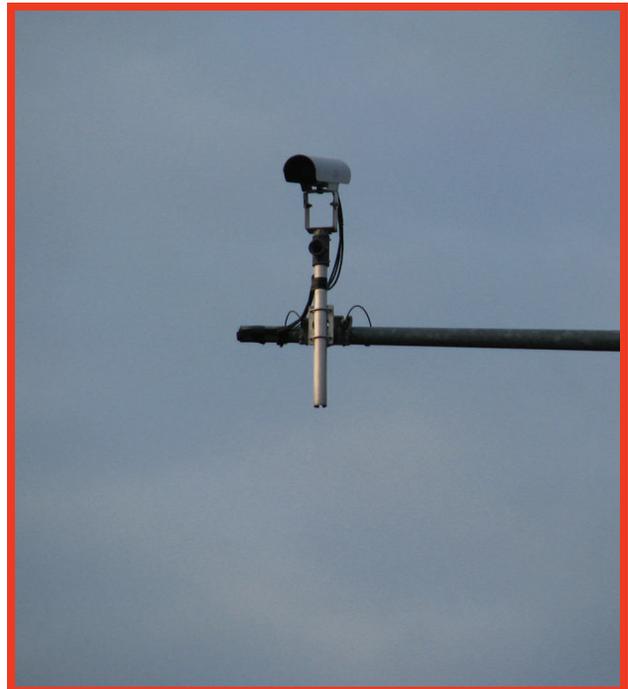
Goals and objectives are included in the Police Department in the city's General Fund.

### ***Performance Measures:***

Performance measures are discussed in the Police Department in the city's General Fund.

CITY OF CLEVELAND						
FUND #141 DEPARTMENT OF JUSTICE ASSET FORFEITURE FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33130	FED GRANT-ASSET FORFEITURE	0	0	15,497	0	0
36110	INTEREST INCOME	0	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>15,497</b>	<b>0</b>	<b>0</b>
EXPENDITURES						
DEPARTMENT #42110						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay and debt service:</b>						
949	EQUIPMENT	136,849	0	19,019	0	0
	<b>TOTAL EXPENDITURES</b>	<b>136,849</b>	<b>0</b>	<b>19,019</b>	<b>0</b>	<b>0</b>

# *Red Light Camera Safety Fund*



## ***Red Light Camera Safety Fund***

### ***Organization Chart:***

No personnel are funded out of this fund.

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

The city established this fund in FY 2009. The city installed cameras at five intersections in order to reduce the danger of vehicles running red lights. In 2006, the city conducted a test at one intersection. The data obtained from this test showed there is a serious problem within the city. The city has compared crash data for each of the intersections. Crashes have been reduced; therefore, the intersections have all improved the safety for all motorists passing through the intersections.

The city contracted with Traffipax, Inc. to operate and maintain this program. The program began in September 2008. In February 2010, the city received notification that Traffipax would cease operating the red light cameras effective March 31<sup>st</sup>. The city council voted on February 8, 2010 to end the red light camera program as of March 31<sup>st</sup>. Citations issued through March will continue to be collected by Traffipax through June 30<sup>th</sup>.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$132,734	\$149,062	\$0	-100%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
<b>Total Expenditures</b>	<b>\$132,734</b>	<b>\$149,062</b>	<b>\$0</b>	<b>-100%</b>

### ***Goals and Objectives:***

- Provide safe intersections to motorists

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Number of crashes at red light camera intersections	137	91	75	90
Number of crashes with injuries at red light camera intersections	18	9	8	10

CITY OF CLEVELAND						
<b>FUND #142 RED LIGHT CAMERA SAFETY FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
35110	TICKET REVENUE	111,796	201,000	170,000	0	0
36110	INTEREST INCOME	0	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>111,796</b>	<b>201,000</b>	<b>170,000</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #42110</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay and debt service:</b>						
551	FEES	132,734	201,000	149,062	0	0
	<b>TOTAL EXPENDITURES</b>	<b>132,734</b>	<b>201,000</b>	<b>149,062</b>	<b>0</b>	<b>0</b>

# 2009 ARRA & BYRNE MEMORIAL JUSTICE ASSISTANCE GRANTS



## ***2009 ARRA and Byrne Memorial Justice Assistance Grants***

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

Local Law Enforcement Block Grants (The Justice Department changed the name to Byrne Memorial Justice Assistance Grants in 2005) are administered by the United States Department of Justice – Office of Justice Programs. The City of Cleveland has received \$778,068 since this program began in 1996. These grants required a 10% local match in the years prior to 2007 and currently require no local match.

In 1996, block grant funds were used to hire a crime analyst. Beginning in 1997, grant funds have been used to purchase much needed equipment for the police department, including computer hardware and software, handguns for sworn and reserve officers, mobile data equipment, and hand-held tape recorders for officers, tasers, and in-car video cameras for patrol vehicles.

The 2009 Byrne Memorial Justice Assistant Grant provided for equipment at the firing range, ballistic helmets with transmitters, and all terrain vehicles (ATV's). The 2009 American Recovery and Reinvestment Act (ARRA) Grant provided funds for taser cameras and firing range backstops.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$0	\$207,363	\$0	-100%
Total Expenditures	\$0	\$207,363	\$0	-100%

### ***Goals and Objectives:***

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

### ***Performance Measures:***

Performance measures are discussed in the Police Department general fund.

CITY OF CLEVELAND						
FUND #143 2009 JUSTICE ASSISTANCE GRANT-ARRA						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33130	FED GRANT-2009 JAG ARRA	0	0	166,788	0	0
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>166,788</b>	<b>0</b>	<b>0</b>
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay and debt service:</b>						
939	FIRING RANGE BACKSTOPS	0	0	98,906	0	0
949	TASER CAMERAS	0	0	67,882	0	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>166,788</b>	<b>0</b>	<b>0</b>
FUND #144 2009 BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33130	FED GRANT-2009 JAG	0	0	40,575	0	0
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>40,575</b>	<b>0</b>	<b>0</b>
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay and debt service:</b>						
939	FIRING RANGE EQUIPMENT	0	0	446	0	0
945	BALLISTIC HELMETS/TRANSMITTERS	0	0	6,381	0	0
949	ATV'S AND CYCLES	0	0	33,748	0	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>40,575</b>	<b>0</b>	<b>0</b>

# COPS HIRING RECOVERY GRANT



## ***2009 Cops Hiring Recovery Grant***

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

This 2009 grant became available as a result of the American Recovery and Reinvestment Act of 2009. It was designed to provide funding to create and preserve jobs and to increase the community policing and crime prevention efforts. The grants provide 100% funding for entry level salaries and benefits for 36 months for newly-hired, full-time sworn officers (including unfunded vacancies) or for rehiring laid off officers as a result of budget cuts.

The City of Cleveland has used these proceeds to hire four officers, whose positions were unable to be funded in the FY 2010 original budget.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$137,000	\$217,00	58%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
Total Expenditures	\$0	\$137,000	\$217,000	58%

### ***Goals and Objectives:***

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

### ***Performance Measures:***

Performance measures are discussed in the Police Department general fund.

CITY OF CLEVELAND						
FUND #145 2009 COPS HIRING RECOVERY GRANT						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33130	FED GRANT-2009 COPS RECOVERY	0	0	137,000	217,000	217,000
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>137,000</b>	<b>217,000</b>	<b>217,000</b>
EXPENDITURES						
DEPARTMENT #42100						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits</b>						
111	SALARIES	0	0	97,600	132,000	132,000
134	CHRISTMAS BONUS	0	0	400	400	400
140	DENTAL INSURANCE	0	0	1,000	2,000	2,000
141	SOCIAL SECURITY EXPENSE	0	0	7,500	10,300	10,300
142	HEALTH INSURANCE	0	0	15,800	26,200	26,200
143	RETIREMENT EXPENSE	0	0	6,600	35,000	35,000
144	LIFE/DISABILITY INSURANCE EXPENSE	0	0	800	1,100	1,100
514	WORKER'S COMPENSATION	0	0	7,300	10,000	10,000
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>137,000</b>	<b>217,000</b>	<b>217,000</b>

# GREENWAY FUND



## ***Greenway Fund***

### ***Organization Chart:***

No personnel are funded out of this fund.

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

This fund was established to construct the City/County Greenway project. The Greenway is a multi-use paved trail that creates a corridor along South Mouse Creek for the citizens' use. The Greenway concept will connect downtown Cleveland through the city sidewalk system. As the extension of the Greenway path occurs, a goal is to provide trailhead/parking areas and access walkway paths to adjacent neighborhoods.

Phase I of the Greenway was completed during 2002. This section is located near South Mouse Creek from 20<sup>th</sup> Street NW to 25<sup>th</sup> Street NW and includes ornate lamp posts, benches, and a bridge across Mouse Creek. The City and County each contributed \$12,000 annually for the first phase of the Greenway in order to maximize its leverage for the development.

Greenway Phase II was completed during FY 2006. This section follows along South Mouse Creek from 25<sup>th</sup> Street NW to Raider Drive and includes ornate lamp posts, benches, a pedestrian bridge across Mouse Creek, a cross walk under 25<sup>th</sup> Street, and a cross walk under Keith Street. Construction of this phase consists of a ten-foot wide Greenway path with a length of about 4,300 feet. A trailhead/parking area is located at the north end of Harris Circle about 2,000 feet north of 25<sup>th</sup> Street. Eighty (80) percent of the cost was funded by a Federal Grant that is administered through the Tennessee Department of Transportation and the City provided a 20% match.

The Greenway path along the west side of South Mouse Creek from Paul Huff Parkway to Mohawk Drive was also completed during FY2006. Home Depot provided funding to the City of Cleveland for the cost to construct this section of Greenway path. This section includes a ten foot wide path that is 1,250 feet in length and a 5 foot wide concrete walkway providing access from Mohawk Drive to the main walking path.

Phase III of the Greenway was completed in FY 2009 and runs from 20<sup>th</sup> Street NW to Willow Street. The project provides a walkway connector from Willow Street near the east side of South Mouse Creek to the Highland Avenue at 8<sup>th</sup> Street NW intersection. This new section of walkway links the Greenway system to Arnold School and to the downtown sidewalk system. A Federal Grant administered through the Tennessee Department of Transportation provided \$496,000 of funding and the City of Cleveland provided approximately \$260,000 of funding for this phase.

Greenway Phase IV will connect the existing path at Raider Drive with the south end of the Tinsley Park trail. The path will cross under Raider Drive and continue north

behind Cleveland High School Football stadium, cross Mouse Creek near the north end of the school property with a pedestrian bridge, and connect the south end of Tinsley Park trail for a length of 1,550 feet. From this point, it is proposed that a 6' access path of 900 feet will connect the south end of Northwood Subdivision to the Creekside Office Park. The City of Cleveland has received a TDOT Enhancement grant for \$569,000 for this section of the Greenway that will cover 80 percent of the project cost. Currently, the preliminary engineering design is complete and the engineering staff is completing the design drawings and bid documents for this phase. It is anticipated that this section will be completed by September 2010.

Greenway Phase V (originally Phase VI) starts at Paul Huff Parkway Bridge near South Mouse Creek, continues south about 3,100 feet along the west side of South Mouse Creek to Mouse Creek Road, continues about 400 feet to a proposed pedestrian bridge, and continues about 450 feet to the Tinsley Park trail near the skate park. Bradley County obtained grant money and matched the grant to fund the northern 900 foot section of this phase which was completed in January 2009. The City of Cleveland provided the survey, design, bidding, and project management services. Currently, Public Works is constructing the remaining 2,200 feet section to Mouse Creek Road and plan to be completed by the end of April 2010. Once this section is complete, public works will construct the remaining 850 feet of Greenway path that connects the Tinsley trail. This section of the Greenway was funded through a Bradley County Healthy Community Initiative Grant (HCI) of \$123,000 and it is being constructed by the City of Cleveland Public Works Department. Any funds remaining at June 30<sup>th</sup> for these two sections of the Greenway will be appropriated in July for completion of the projects.

The City has received an HCI grant for \$50,000 to fund the pedestrian bridge crossing South Mouse Creek on Tinsley Park property. The City's Public Works crews will install the bridge abutments and set the pedestrian bridge. The bridge installation is planned to be completed by early June 2010.

Developer Tom Cate has constructed a concrete path through the box culvert along Fillauer Branch under 25<sup>th</sup> Street and connected the Spring Creek Development and has constructed a gravel path to about 1,000 feet south of 25<sup>th</sup> Street. This section is known as the Fillauer Branch Greenway.

The City received a \$25,000 HCI grant for public works to install a double 8' by 8' box culvert along Fillauer Branch for the Greenway crossing near 20<sup>th</sup> Street. Plans are to pour a concrete path from the 20<sup>th</sup> Street sidewalk to the north side of Fillauer Branch, and continue a 10 feet wide stone path for about 300 feet north of the Fillauer Branch culvert crossing with the \$25,000 available. Public Works plans to complete this work by early May 2010. More funding is needed for one creek crossing, about 1400 feet of stone for the path, and about 1700 feet of concrete path connecting this section of Greenway to the Retreat at Spring Creek & Spring Creek development. An additional \$95,000 is needed to bid out the remaining stone and concrete work and for Public Works to install the creek crossing to the Retreat at Spring Creek. Currently, there is a timeline for completion of the unfunded section. The long range plan is to extend this section of

Greenway north along Fillauer Branch from Schimmel’s Park to connect with the Mouse Creek Greenway at Tinsley Park.

Greenway Phase VI is in the planning stage and includes pouring a concrete path from the south end of the Tinsley Trail along the existing path through Tinsley Park to near the existing softball fields and skate park. This section of Greenway path is about 5200 feet in length. The total project cost estimate is \$500,000.

Phase VII will begin at the southern end of Phase III at Willow Street and continues south under the Willow Street bridge. From Willow Street, the proposed plan is to continue along the east bank of Mouse Creek, cross Woolen Mill Branch, and connect to the Village Green. TDOT has already constructed a walkway through the Inman Street culvert. This section includes the construction of about 2500 feet of Greenway path and one pedestrian bridge crossing Woolen Mill Branch. The current cost estimate is \$900,000.

Greenways and other open spaces enhance the quality of life in Cleveland by protecting the environment, giving citizens additional venues for recreation, and by providing economic development benefits.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$196,765	\$864,809	\$0	-100%
Total Expenditures	\$196,765	\$864,809	\$0	-100%

***Goals and Objectives:***

- Complete a continuous Greenway path along South Mouse Creek from the Village Green at Inman Street to Mohawk Drive.
- Complete the Greenway path along Fillauer Branch from Schimmel’s Park and connect the Mouse Creek Greenway at Tinsley Park.
- Continue the Greenway path north of Mohawk drive to the Greater Cleveland Soccer Fields.

***Performance Measures:***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Actual)	FY2011 (Estimated)
Phases completed	3	5A	Part of 5B	4 & 5
Length of Greenway	2,900'	900'	2200'	2600'
Access Sidewalk	1,100'	0	0	1000'

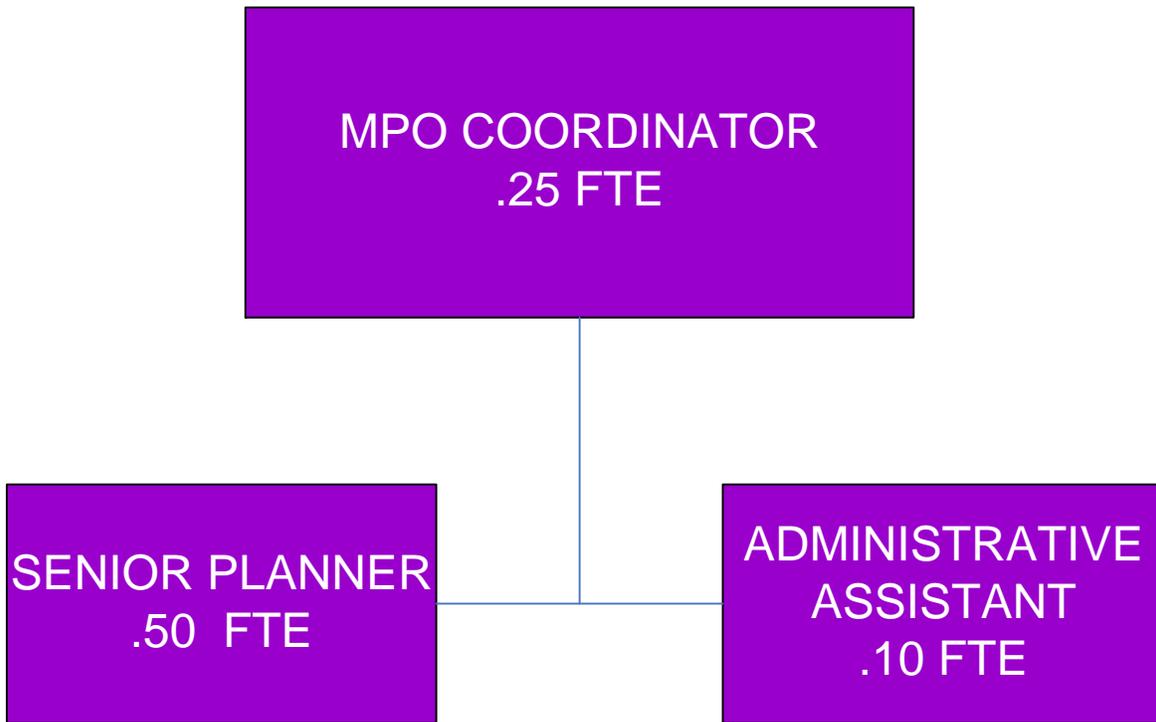
CITY OF CLEVELAND						
FUND #135 GREENWAY FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33441	STATE GRANT	50,453	569,000	569,000	0	0
33711	TRANSFER-BRADLEY CO.	25,000	0	0	0	0
33712	HOSPITAL GRANT BRADLEY CO	4,091	0	143,909	0	0
36110	INTEREST INCOME	505	0	0	0	0
36720	SALE OF GREENWAY BENCHES	0	0	6,700	0	0
36830	TRANSFER-CIP	12,000	142,000	142,000	0	0
36990	MISCELLANEOUS	100	0	1,000	0	0
	<b>TOTAL REVENUES</b>	<b>92,149</b>	<b>711,000</b>	<b>862,609</b>	<b>0</b>	<b>0</b>
EXPENDITURES						
DEPARTMENT # 44420						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay and debt service:</b>						
265	GROUND MAINTENANCE	0	0	1,000	0	0
939	GREENWAY PHASE III - 20TH/WILLOW	109,822	0	0	0	0
944	GREENWAY PHASE V	78	0	0	0	0
946	GREENWAY PHASE VI-PAUL HUFF/CU	80,969	0	0	0	0
947	GREENWAY BATHROOMS	135	0	0	0	0
948	GREENWAY PHASE IV-RAIDER/TINSLEY	1,120	711,000	711,000	0	0
949	GREENWAY PHASE VI HCI FUNDED	4,091	0	118,909	0	0
950	PLAYGROUND	550	0	2,200	0	0
951	GREENWAY BENCHES	0	0	6,700	0	0
952	OCOEEE HCI FUNDED	0	0	25,000	0	0
	<b>TOTAL EXPENDITURES</b>	<b>196,765</b>	<b>711,000</b>	<b>864,809</b>	<b>0</b>	<b>0</b>

# METROPOLITAN PLANNING ORGANIZATION



(L-R) ADMINISTRATIVE ASSISTANT, DONNA MCMINN;  
MPO COORDINATOR, GREG THOMAS; AND PLANNER, LINDSAY BLOUNT

# *Metropolitan Planning Organization*



## ***Cleveland Urban Area Metropolitan Transportation Planning Organization Fund***

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

The City of Cleveland in conjunction with Bradley County formed the Cleveland Urban Area Metropolitan Transportation Planning Organization (CUAMPO) in 2003. The CUAMPO Executive Board is solely responsible for distribution of the Cleveland Urban Area Metropolitan Transportation Planning Organization Fund. The CUAMPO serves the City of Cleveland and the urbanized portions of Bradley County. The CUAMPO Executive Board members include the Governor of Tennessee Phil Bredesen, (usually represented by a TDOT official), City of Cleveland Mayor Tom Rowland, City of Cleveland Vice-Mayor Avery Johnson, County Mayor Gary Davis, and Executive Director of the South East Tennessee Human Resources Agency Ray Evans. The CUAMPO's purpose is allocation and distribution of highway and transit project funds and transportation planning within the CUAMPO boundary area. Federal Law mandates that US Census designated Urbanized Areas (geographical areas in excess of 50,000 people) are required to have an MPO. An MPO is required by federal law to conduct an on-going planning process for the expenditure of federal and state highway monies for roads that are part of the classified road network of interstate highways, arterial streets, and collector streets. An MPO is made up of all municipalities that are located within the designated US Census Urban Area (UA). The CUAMPO presently has two areas within the Cleveland Urban Area: the City of Cleveland and Bradley County.

Typical projects include road widening, bridgework, intersection improvements, traffic signalization, etc. The CUAMPO is also involved in planning for other transportation modes such as air, rail, transit services, bicycle, and pedestrian travel. The CUAMPO is concerned with both passenger and freight traffic. The CUAMPO seeks input from all user groups such as commuters, freight haulers, special needs populations, lower income populations, the traditionally underserved, etc. The CUAMPO focuses on the present and future issues of traffic management and traffic safety. The CUAMPO follows a process defined in federal law including a 25-year long-range transportation plan (LRTP), a short range transportation improvement program (TIP), and an annual unified planning work program. The CUAMPO works in close cooperation with officials from the Tennessee Department of Transportation (TDOT), the Federal Highway Administration (FHWA), and the Federal Transit Administration (FTA), as well as other agencies as appropriate.

The CUAMPO has a planning staff that consists of an MPO coordinator, planners, and support staff to perform the MPO planning duties on a part-time basis. The staff conducts planning analysis of transportation needs based on existing and projected land use. The staff drafts all documents pertaining to the LRTP, TIP, UPWP and manages consultants on a project by project basis. Staff schedules and prepares meeting packets and ensures all CUAMPO planning processes are transparent and follow the requirements of the CUAMPO's adopted Public Participation Plan. They also perform GIS data mapping and analysis; update and forecast population and economic factors as well as

updating and maintaining the transportation network model. The traffic engineer and other engineering staff support the CUAMPO. The director of community development serves as the MPO coordinator while the department's planner assumes most of the CUAMPO planning duties. The community development administrative assistant serves as the recording secretary. The CUAMPO has a Technical Coordinating Committee (TCC) that is made up of both city and county transportation personnel, transit operators, TDOT representative, FHWA representative, FTA representative, Title VI representative, and the MPO Coordinator. The TCC evaluates all transportation issues and reports or recommends an action on each to the CUAMPO Executive Board. The CUAMPO Executive Board has the sole power to approve or disapprove any recommendation or issue.

EXPENDITURE SUMMARY	FY2009 Actual	FY2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$63,327	\$136,900	\$344,400	151%
Operating Expenditures	\$7,280	\$17,000	\$17,000	0%
Capital Outlay & Debt Service	\$5,052	\$7,500	\$7,500	0%
Total Expenditures	\$75,659	\$161,400	\$368,900	128%

***Goals and Objectives:***

- Continue training of MPO staff
- Update FY2008-FY2011 transportation improvement plan as needed throughout the year
- Prepare and adopt FY2011 – FY2014 transportation improvement plan
- Manage 2035 LRTP project and work with consultant to ensure final draft of 2035 LRTP is prepared by November 2010
- Complete 2011 unified planning work program

***Performance Measures:***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY 2010 (Estimated)	FY 2011 (Projected)
Percentage of completion of long range transportation plan	0%	0%	90%	100%
Number of training sessions attended by MPO Staff	4	6	6	6
Number of public meetings	9	21	14	12
Percentage of completion of transportation improvement program	100%	0%	100%	0%
Percentage of completion of bicycle and pedestrian plan	N/A	100%	N/A	N/A
Percentage of completion of freight users study	N/A	N/A	100%	N/A

FUND #138 METROPOLITAN PLANNING ORGANIZATION FUND (MPO)						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33111	FEDERAL GOVERNMENT	60,463	129,100	129,100	295,100	295,100
36810	TRANSFER GENERAL FUND	32,300	32,300	32,300	32,300	32,300
	<b>TOTAL REVENUES</b>	<b>92,763</b>	<b>161,400</b>	<b>161,400</b>	<b>327,400</b>	<b>327,400</b>
EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>MPO-22: 41722 - FY 2008</b>						
<b>Personnel and fringe benefits:</b>						
111	SALARIES	7,962	0	0	0	0
112	CONSULTING SERVICES	1,069	0	0	0	0
149	BENEFITS	3,105	0	0	0	0
	<b>Subtotal:</b>	<b>12,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses:</b>						
212	POSTAGE & SHIPPING	32	0	0	0	0
221	PRINTING & PUBLICATIONS	438	0	0	0	0
245	TELEPHONE	92	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	747	0	0	0	0
319	SUPPLIES	1,353	0	0	0	0
329	OTHER NON-PERSONNEL	0	0	0	0	0
	<b>Subtotal:</b>	<b>2,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital outlay and debt service:</b>						
948	CAPITAL PURCHASE	2,195	0	0	0	0
	<b>Subtotal:</b>	<b>2,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total MPO-22: 41722</b>	<b>16,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MPO-33: 41733 - FY 2009</b>						
<b>Personnel and fringe benefits:</b>						
111	SALARIES	25,478	0	0	0	0
112	CONSULTING SERVICES	15,879	0	0	0	0
149	BENEFITS	9,834	0	0	0	0
	<b>Subtotal:</b>	<b>51,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses:</b>						
212	POSTAGE & SHIPPING	75	0	0	0	0
221	PRINTING & PUBLICATIONS	754	0	0	0	0
245	TELEPHONE	320	0	0	0	0
283	TRAVEL/TRAINING EXPENSE	1,755	0	0	0	0
319	SUPPLIES	1,330	0	0	0	0
329	OTHER NON-PERSONNEL	384	0	0	0	0
	<b>Subtotal:</b>	<b>4,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital outlay and debt service:</b>						
948	CAPITAL PURCHASE	2,857	0	0	0	0
	<b>Subtotal:</b>	<b>2,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total MPO-33: 41733</b>	<b>58,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>MPO-44: 41744 - FY 2010</b>						
<b>Personnel and fringe benefits:</b>						
111	SALARIES	0	46,800	46,800	0	0
112	CONSULTING SERVICES	0	68,100	68,100	0	0
149	BENEFITS	0	22,000	22,000	0	0
<b>Subtotal:</b>		<b>0</b>	<b>136,900</b>	<b>136,900</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses:</b>						
212	POSTAGE & SHIPPING	0	1,000	1,000	0	0
221	PRINTING & PUBLICATIONS	0	4,500	4,500	0	0
245	TELEPHONE	0	1,700	1,700	0	0
283	TRAVEL/TRAINING EXPENSE	0	6,000	6,000	0	0
319	SUPPLIES	0	3,800	3,800	0	0
<b>Subtotal:</b>		<b>0</b>	<b>17,000</b>	<b>17,000</b>	<b>0</b>	<b>0</b>
<b>Capital outlay and debt service:</b>						
948	CAPITAL PURCHASE	0	7,500	7,500	0	0
<b>Subtotal:</b>		<b>0</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>0</b>
<b>Total MPO-44: 41744</b>		<b>0</b>	<b>161,400</b>	<b>161,400</b>	<b>0</b>	<b>0</b>
<b>MPO-55: 41744 - FY 2011</b>						
<b>Personnel and fringe benefits:</b>						
111	SALARIES	0	0	0	50,000	50,000
112	CONSULTING SERVICES	0	0	0	277,900	277,900
149	BENEFITS	0	0	0	16,500	16,500
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>344,400</b>	<b>344,400</b>
<b>Operating Expenses:</b>						
212	POSTAGE & SHIPPING	0	0	0	1,000	1,000
221	PRINTING & PUBLICATIONS	0	0	0	4,500	4,500
245	TELEPHONE	0	0	0	1,700	1,700
283	TRAVEL/TRAINING EXPENSE	0	0	0	6,000	6,000
319	SUPPLIES	0	0	0	3,800	3,800
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>17,000</b>
<b>Capital outlay and debt service:</b>						
948	CAPITAL PURCHASE	0	0	0	7,500	7,500
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>7,500</b>
<b>Total MPO-55: 41744</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>368,900</b>	<b>368,900</b>
<b>TOTAL EXPENDITURES</b>		<b>75,659</b>	<b>161,400</b>	<b>161,400</b>	<b>368,900</b>	<b>368,900</b>

# Community Development Block Grant



# *Community Development Block Grant*



## ***Community Development Block Grant***

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

The City of Cleveland is expected to receive \$335,800 from the United States Department of Housing and Urban Development (HUD) through the Community Development Block Grant Entitlement Program (CDBG) in FY 2011. Funds must be administered so as to benefit primarily low-income and moderate-income people within the designated target area. Citizen participation is an integral part of the continual planning process to determine the use of these funds. Depending on the outcome of this process, the City Council may elect to fund a variety of public improvements such as drainage, recreation improvements, housing programs, codes enforcement, or other activities meeting CDBG eligibility requirements. The Community Development Coordinator is responsible for carrying out the administration of the CDBG program, ensuring that all applicable laws are complied with such as fair housing and other civil rights laws, labor and contracting laws, environmental laws, etc. The coordinator must ensure that funded projects are carried out in a timely manner and that all HUD requirements for financial and program management are met. The city will provide an additional \$10,000 in funding for a total of \$345,800.

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

The city's partnership with Habitat for Humanity of Cleveland, a non-profit affordable housing provider, will continue this year by providing funds to be used for infrastructure development of Century Village – Phase II located off 20<sup>th</sup> Street SE. This will allow Habitat to continue its mission of providing affordable, single-family housing within the CDBG target area.

Recreation improvements within the target area are planned through the continuation of the Master Plan for Northeast Recreation Center.

The CDBG 2010 activities approved by the City Council include the following:

Codes Enforcement	\$ 55,400
Recreation Improvements	\$ 38,600
Century Village Infrastructure	\$175,000
Administration	<u>\$ 76,800</u>
TOTAL	\$345,800

The Emergency Shelter Grant will provide funds for the local shelter, which provides temporary food and housing for qualified individuals.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$116,042	\$117,800	\$118,500	.6%
Operating Expenditures	\$70,813	\$145,300	\$148,900	2.5%
Capital Outlay & Debt Service	\$126,553	\$299,967	\$213,600	-28%
Total Expenditures	\$313,408	\$563,067	\$481,000	-14.6%

### *Goals and Objectives*

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

### *Performance Measures*

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Number of grant years funding remaining at year end	.97	.72	.50	1.50
Percentage of low and moderate income expenditures	100%	100%	100%	90%
CDBG funds spent	\$466,817	\$313,408	\$563,067	\$335,800
Number of target area code enforcement contacts	223	601	500	400
Number of LMI families assisted into homeownership	4	5	5	7

FUND #139 COMMUNITY DEVELOPMENT BLOCK GRANT						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33111	FEDERAL GRANT-2005 CDBG	17,912	0	0	0	0
33114	FEDERAL GRANT-2008 CDBG	227,987	0	0	0	0
33115	FEDERAL GRANT-2009 CDBG	0	331,300	345,225	0	0
33116	FEDERAL GRANT-2010 CDBG	0	0	0	335,800	335,800
33450	RECOVERY	0	0	89,967	0	0
33490	THDA EMERGENCY SHELTER GRANT	67,574	67,600	67,600	67,600	67,600
33491	EMERGENCY SHELTER MATCH	0	67,600	67,600	67,600	67,600
36810	TRANSFER FROM GENERAL FUND	6,600	10,000	10,000	10,000	10,000
	<b>TOTAL REVENUES</b>	<b>320,073</b>	<b>476,500</b>	<b>580,392</b>	<b>481,000</b>	<b>481,000</b>
EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
	<b>2005 CDBG</b>					
47300	Land					
	<b>Capital outlay and debt service:</b>					
911	PROPERTY ACQUISITION	17,912	0	0	0	0
	<b>Subtotal:</b>	<b>17,912</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Subtotal capital outlay and debt service:</b>	<b>17,912</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL 2005 EXPENDITURES</b>	<b>17,912</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>2008 CDBG</b>					
50100	<b>Administrative</b>					
111	SALARIES	46,577	0	0	0	0
134	CHRISTMAS BONUS	100	0	0	0	0
140	DENTAL INSURANCE	489	0	0	0	0
141	SOCIAL SECURITY	3,258	0	0	0	0
142	HEALTH INSURANCE	8,294	0	0	0	0
143	RETIREMENT	7,732	0	0	0	0
144	LIFE & DISABILITY INS.	589	0	0	0	0
	<b>Subtotal:</b>	<b>67,039</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Operating Expenditures</b>					
237	ADVERTISING	575	0	0	0	0
245	TELEPHONE EXPENSE	866	0	0	0	0
283	TRAVEL AND TRAINING	323	0	0	0	0
319	OFFICE SUPPLIES	360	0	0	0	0
331	GASOLINE	328	0	0	0	0
599	MISCELLANEOUS	40	0	0	0	0
	<b>Subtotal:</b>	<b>2,492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Subtotal Planning &amp; Administration:</b>	<b>69,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
50200	<b>Recreation Projects</b>					
	<b>Capital outlay and debt service:</b>					
939	NE CENTER IMPROVEMENTS	78,641	0	0	0	0
	<b>Subtotal:</b>	<b>78,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
50400	<b>Housing</b>					

EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay and debt service:</b>						
719	DOWNPAYMENT ASSISTANCE	30,000	0	0	0	0
<b>Subtotal:</b>		<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal capital outlay and debt service:</b>		<b>108,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>50500</b>	<b>Codes Enforcement</b>					
<b>Personnel and fringe benefits:</b>						
111	SALARIES	34,923	0	0	0	0
134	CHRISTMAS BONUS	100	0	0	0	0
140	DENTAL INSURANCE	273	0	0	0	0
141	SOCIAL SECURITY	2,726	0	0	0	0
142	HEALTH INSURANCE	4,741	0	0	0	0
143	RETIREMENT	5,808	0	0	0	0
144	LIFE & DISABILITY	432	0	0	0	0
<b>Subtotal:</b>		<b>49,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditures</b>						
221	PRINTING	40	0	0	0	0
245	TELEPHONE EXPENSE	1,049	0	0	0	0
261	VEHICLE MAINTENANCE	1,100	0	0	0	0
319	SUPPLIES	381	0	0	0	0
326	CLOTHING ALLOWANCE	443	0	0	0	0
331	GASOLINE	952	0	0	0	0
<b>Subtotal:</b>		<b>3,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subtotal Codes Enforcement:</b>		<b>52,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>60100</b>	<b>Emergency shelter grant</b>					
<b>Operating Expenditures</b>						
259	SHELTER OPERATIONS	61,138	0	0	0	0
591	ADMINISTRATION COSTS	3,218	0	0	0	0
<b>Subtotal:</b>		<b>64,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL 2008 EXPENDITURES</b>		<b>295,496</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2009 CDBG</b>						
<b>51100</b>	<b>Administrative</b>					
111	SALARIES	0	46,900	46,900	0	0
134	CHRISTMAS BONUS	0	100	100	0	0
140	DENTAL INSURANCE	0	600	600	0	0
141	SOCIAL SECURITY	0	3,600	3,600	0	0
142	HEALTH INSURANCE	0	8,800	8,800	0	0
143	RETIREMENT	0	7,800	7,800	0	0
144	LIFE & DISABILITY INS.	0	300	300	0	0
<b>Subtotal:</b>		<b>0</b>	<b>68,100</b>	<b>68,100</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditures</b>						
221	PRINTING EXPENSE	0	400	400	0	0
237	ADVERTISING	0	500	500	0	0
245	TELEPHONE EXPENSE	0	500	500	0	0
283	TRAVEL AND TRAINING	0	1,400	1,400	0	0
319	OFFICE SUPPLIES	0	400	400	0	0
331	GASOLINE	0	800	800	0	0
599	MISCELLANEOUS	0	800	800	0	0
<b>Subtotal:</b>		<b>0</b>	<b>4,800</b>	<b>4,800</b>	<b>0</b>	<b>0</b>
<b>Subtotal Planning &amp; Administration:</b>		<b>0</b>	<b>72,900</b>	<b>72,900</b>	<b>0</b>	<b>0</b>
<b>51200</b>	<b>Recreation Projects</b>					
<b>Capital outlay and debt service:</b>						

EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
939	NE CENTER IMPROVEMENTS	0	180,000	180,000	0	0
<b>Subtotal:</b>		<b>0</b>	<b>180,000</b>	<b>180,000</b>	<b>0</b>	<b>0</b>
<b>51400</b>	<b>Housing</b>					
<b>Capital outlay and debt service:</b>						
719	DOWNPAYMENT ASSISTANCE	0	30,000	30,000	0	0
<b>Subtotal:</b>		<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
<b>Subtotal capital outlay and debt service:</b>		<b>0</b>	<b>210,000</b>	<b>210,000</b>	<b>0</b>	<b>0</b>
<b>51500</b>	<b>Codes Enforcement</b>					
<b>Personnel and fringe benefits:</b>						
111	SALARIES	0	35,600	35,600	0	0
134	CHRISTMAS BONUS	0	100	100	0	0
140	DENTAL INSURANCE	0	300	300	0	0
141	SOCIAL SECURITY	0	2,800	2,800	0	0
142	HEALTH INSURANCE	0	4,800	4,800	0	0
143	RETIREMENT	0	5,900	5,900	0	0
144	LIFE & DISABILITY	0	200	200	0	0
<b>Subtotal:</b>		<b>0</b>	<b>49,700</b>	<b>49,700</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditures</b>						
221	PRINTING	0	400	400	0	0
237	ADVERTISING	0	100	100	0	0
245	TELEPHONE EXPENSE	0	500	500	0	0
252	LEGAL EXPENSE	0	250	250	0	0
261	VEHICLE MAINTENANCE	0	1,500	1,500	0	0
283	TRAVEL/TRAINING	0	500	500	0	0
319	SUPPLIES	0	200	200	0	0
326	CLOTHING ALLOWANCE	0	350	350	0	0
331	GASOLINE	0	1,200	1,200	0	0
512	INS-VEHICLES & EQUIPMENT	0	300	300	0	0
<b>Subtotal:</b>		<b>0</b>	<b>5,300</b>	<b>5,300</b>	<b>0</b>	<b>0</b>
<b>Subtotal Codes Enforcement:</b>		<b>0</b>	<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>0</b>
<b>61100</b>	<b>Emergency shelter grant</b>					
<b>Operating Expenditures</b>						
259	SHELTER OPERATIONS	0	132,000	132,000	0	0
591	ADMINISTRATION COSTS	0	3,200	3,200	0	0
<b>Subtotal:</b>		<b>0</b>	<b>135,200</b>	<b>135,200</b>	<b>0</b>	<b>0</b>
<b>62000</b>	<b>Recovery Grant</b>					
<b>Operating Expenditures</b>						
939	NE CENTER IMPROVEMENTS	0	0	89,967	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>89,967</b>	<b>0</b>	<b>0</b>
<b>TOTAL 2009 EXPENDITURES</b>		<b>0</b>	<b>473,100</b>	<b>563,067</b>	<b>0</b>	<b>0</b>
<b>2010 CDBG</b>						
<b>52100</b>	<b>Administrative</b>					
111	SALARIES	0	0	0	46,900	47,400
132	LONGEVITY	0	0	0	500	500
134	CHRISTMAS BONUS	0	0	0	100	100
140	DENTAL INSURANCE	0	0	0	500	500
141	SOCIAL SECURITY	0	0	0	3,600	3,600
142	HEALTH INSURANCE	0	0	0	8,800	8,800
143	RETIREMENT	0	0	0	7,800	8,000
144	LIFE & DISABILITY INS.	0	0	0	300	300
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>68,500</b>	<b>69,200</b>

EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Operating Expenditures</b>						
221	PRINTING EXPENSE	0	0	0	400	400
237	ADVERTISING	0	0	0	800	800
245	TELEPHONE EXPENSE	0	0	0	1,200	1,200
283	TRAVEL AND TRAINING	0	0	0	1,400	1,400
319	OFFICE SUPPLIES	0	0	0	1,000	1,000
331	GASOLINE	0	0	0	1,000	1,000
599	MISCELLANEOUS	0	0	0	2,900	1,800
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>8,700</b>	<b>7,600</b>
<b>Subtotal Planning &amp; Administration:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>77,200</b>	<b>76,800</b>
<b>52200</b>	<b>Recreation Projects</b>					
<b>Capital outlay and debt service:</b>						
939	NE CENTER IMPROVEMENTS	0	0	0	38,600	38,600
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>38,600</b>	<b>38,600</b>
<b>52400</b>	<b>Housing</b>					
<b>Capital outlay and debt service:</b>						
934	CENTURY VILLAGE-PHASE II	0	0	0	175,000	175,000
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>
<b>Subtotal capital outlay and debt service:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>213,600</b>	<b>213,600</b>
<b>52500</b>	<b>Codes Enforcement</b>					
<b>Personnel and fringe benefits:</b>						
111	SALARIES	0	0	0	34,900	35,300
134	CHRISTMAS BONUS	0	0	0	100	100
140	DENTAL INSURANCE	0	0	0	300	300
141	SOCIAL SECURITY	0	0	0	2,700	2,700
142	HEALTH INSURANCE	0	0	0	4,800	4,800
143	RETIREMENT	0	0	0	5,900	5,900
144	LIFE & DISABILITY	0	0	0	200	200
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>48,900</b>	<b>49,300</b>
<b>Operating Expenditures</b>						
221	PRINTING	0	0	0	400	400
237	ADVERTISING	0	0	0	100	100
245	TELEPHONE EXPENSE	0	0	0	1,200	1,200
252	LEGAL EXPENSE	0	0	0	250	250
261	VEHICLE MAINTENANCE	0	0	0	1,500	1,500
283	TRAVEL/TRAINING	0	0	0	500	500
319	SUPPLIES	0	0	0	300	300
326	CLOTHING ALLOWANCE	0	0	0	350	350
331	GASOLINE	0	0	0	1,200	1,200
512	INS-VEHICLES & EQUIPMENT	0	0	0	300	300
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>6,100</b>	<b>6,100</b>
<b>Subtotal Codes Enforcement:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	<b>55,400</b>
<b>62100</b>	<b>Emergency shelter grant</b>					
<b>Operating Expenditures</b>						
259	SHELTER OPERATIONS	0	0	0	132,000	132,000
591	ADMINISTRATION COSTS	0	0	0	3,200	3,200
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>135,200</b>	<b>135,200</b>
<b>TOTAL 2010 EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>481,000</b>	<b>481,000</b>
<b>TOTAL ALL EXPENDITURES</b>		<b>313,408</b>	<b>473,100</b>	<b>563,067</b>	<b>481,000</b>	<b>481,000</b>

# Cleveland City Schools



MAYFIELD ELEMENTARY SCHOOL



STUART ELEMENTARY SCHOOL

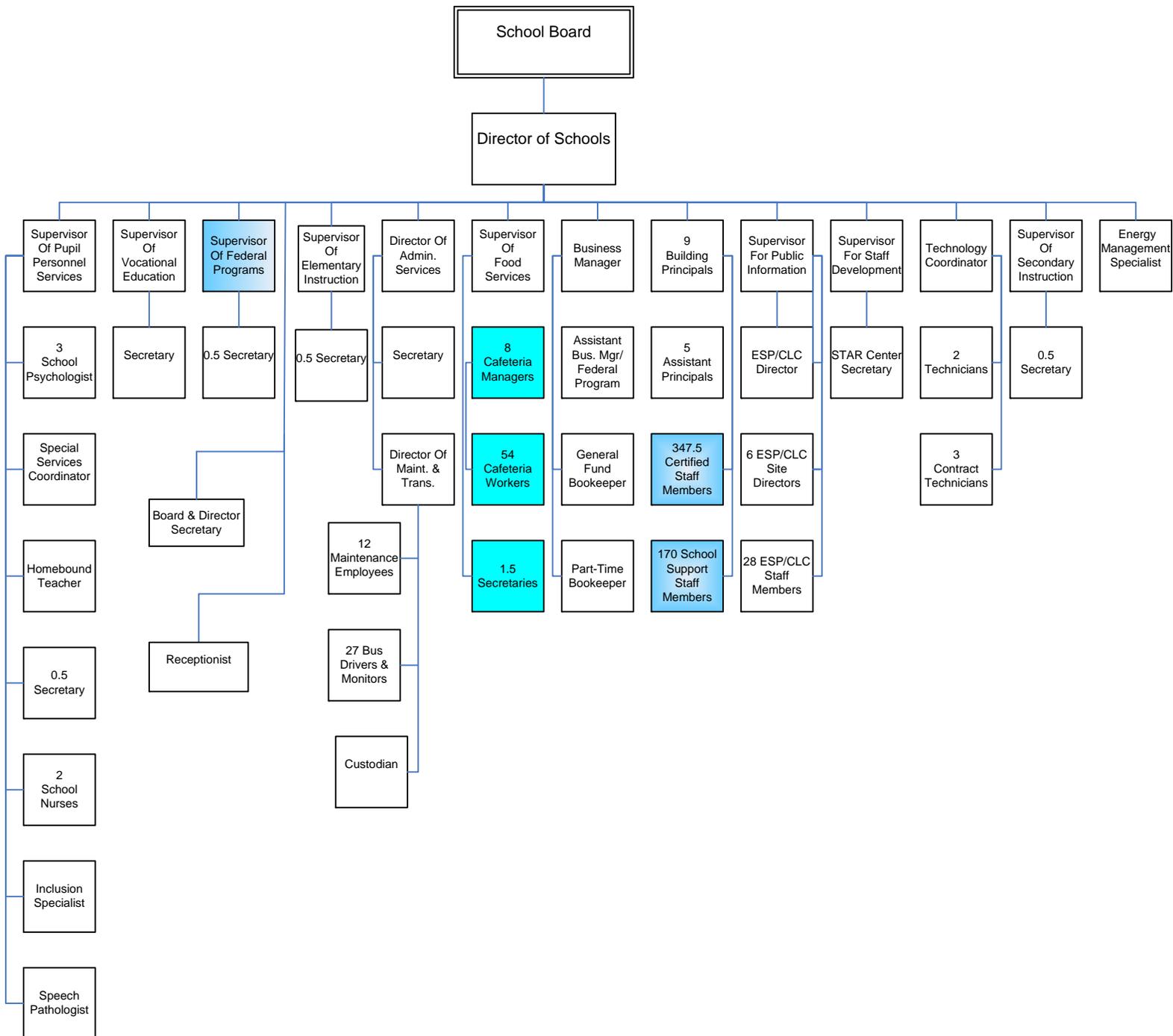


YATES PRIMARY SCHOOL



E.L. ROSS ELEMENTARY SCHOOL

# CLEVELAND CITY SCHOOLS



## *School General Fund*

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

This fund finances all of the Cleveland City School’s K-12 operations with the exception of the food service functions, which is financed by a separate fund. Under Tennessee law, each county is to fund a school system, with State aid, and some Federal assistance. In a case where a city elects to establish its own school system, as Cleveland has, State law requires that the County split the money appropriated for educational operating expenditures based on the ADA (average daily attendance) percentages in the separate school systems. State law also requires that the County split any money appropriated for capital outlay as well. In other words, the money goes with the child, whether he attends a county school or a city school. State money is split the same way, except for funds earmarked for specific purposes, such as grants or supplements based on need.

This fund receives its revenue from five sources: the Federal government, the State government, Bradley County government, Cleveland City government, and Other Sources (fees, charges, earned interest, etc.). State and County revenues combined represent approximately 82% of the funding for the School General Fund.

Capital Outlay expenditures are funded as necessary by note proceeds from Bradley County and from bond proceeds from the City of Cleveland. Beginning in May 2009, the schools began receiving a portion of a ½ cent increase in the local option sales tax. These proceeds will be used to pay for capital projects at each school. The Cleveland High School is currently using Bradley County funds and proceeds from the state to construct a science wing addition at a cost of approximately \$8,000,000.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel & Operating Expenditures	\$33,442,143	\$34,810,183	\$34,878,069	.2%
Capital Outlay & Debt Service	\$158,341	\$71,429	\$71,429	0%
Transfers to Other Funds	\$704,800	\$679,775	\$589,614	-13%
Total Expenditures	\$34,305,284	\$35,561,387	\$35,539,112	-.06%

### *Goals and Objectives*

- Complete construction of the new science wing at Cleveland High School
- Continue Capital Improvement Program with use of sales tax proceeds
- Design and deliver a rigorous and relevant curriculum that supports student learning
- Operate a system that attracts, retains, and supports all staff for continuous improvement
- Foster positive and effective school and community relations
- Provide adequate resources to support the education program

### *Performance Measures*

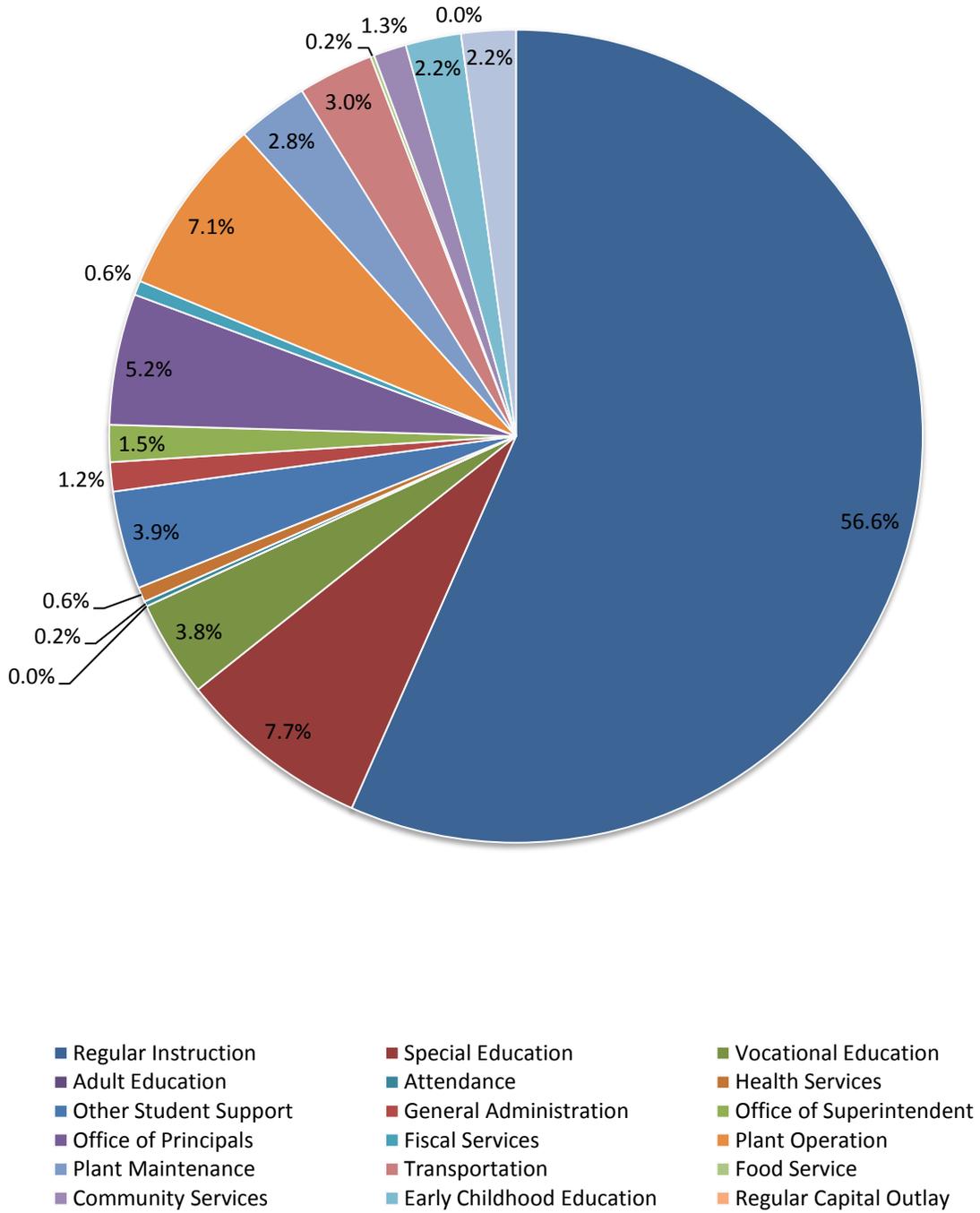
The Tennessee Department of Education provides excellent performance measures as part of its State Report Card. Anyone wishing to see more information on those measures can do so on the Internet by using the following steps:

Go to the State's web site at [www.state.tn.us](http://www.state.tn.us),  
click on Education,  
click on K-12 Education,  
click on Report Card 2009

## School General Fund Budget Summary

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2011 PROPOSED	% OF TOTAL
<b><i>Revenues and Other</i></b>					
<b><i>Financial Sources</i></b>					
Federal Government	\$13,001	\$51,359	\$267,241	\$139,447	0.4%
State of Tennessee	\$18,303,455	\$19,213,101	\$20,099,675	\$20,393,876	57.4%
Bradley County	\$8,930,625	\$8,641,941	\$9,010,926	\$9,110,926	25.6%
Other Revenues	\$917,332	\$903,412	\$872,829	\$760,663	2.1%
<b>Other Financing Sources:</b>					
Transfers from Other Funds	\$5,455,244	\$5,280,825	\$5,310,716	\$5,134,200	14.4%
<b><i>Total Revenues and Other</i></b>					
<b><i>Financial Sources</i></b>	<b>\$33,619,657</b>	<b>\$34,090,638</b>	<b>\$35,561,387</b>	<b>\$35,539,112</b>	<b>100.0%</b>
<b><i>Expenditures and Other</i></b>					
<b><i>Financing uses</i></b>					
Regular Instruction	\$17,721,075	\$18,094,948	\$19,133,851	\$18,891,085	53.2%
Special Education	\$2,322,058	\$2,426,973	\$1,896,604	\$2,581,214	7.3%
Vocational Education	\$1,124,388	\$1,135,476	\$1,202,829	\$1,213,986	3.4%
Attendance	\$88,154	\$91,061	\$99,815	\$101,558	0.3%
Health Services	\$206,143	\$199,267	\$208,546	\$226,893	0.6%
Other Student Support	\$1,170,622	\$1,304,029	\$1,540,493	\$1,470,258	4.1%
Instructional Staff	\$1,541,131	\$1,462,619	\$1,664,750	\$1,552,867	4.4%
Special Education Program	\$99,070	\$101,572	\$103,328	\$103,313	0.3%
Vocational Education Program	\$132,325	\$134,598	\$143,183	\$138,491	0.4%
General Administration	\$394,181	\$399,166	\$381,583	\$380,933	1.1%
Office of the Superintendent	\$497,924	\$504,041	\$519,744	\$535,197	1.5%
Office of the Principal	\$1,740,838	\$1,784,166	\$1,773,823	\$1,807,858	5.1%
Business Administration	\$189,011	\$193,452	\$213,296	\$222,250	0.6%
Operation of Plant	\$2,352,266	\$2,668,355	\$2,488,221	\$2,509,983	7.1%
Maintenance of Plant	\$1,033,340	\$933,568	\$1,090,845	\$981,021	2.8%
Transportation	\$1,056,137	\$886,967	\$1,045,312	\$870,402	2.4%
Food Service	\$50,830	\$52,270	\$52,900	\$54,200	0.2%
Community Services	\$384,680	\$304,120	\$304,040	\$289,540	0.8%
Early Childhood Education	\$621,963	\$765,495	\$947,020	\$947,020	2.7%
Capital Outlay	\$0	\$0	\$0	\$0	0.0%
Debt Service	\$157,054	\$158,341	\$71,429	\$71,429	0.2%
<b>Other Financing Uses:</b>					
Transfers to other Funds	\$701,239	\$704,800	\$679,775	\$589,614	1.7%
<b><i>Total Expenditures and</i></b>					
<b><i>Other Financing uses</i></b>	<b>\$33,584,429</b>	<b>\$34,305,284</b>	<b>\$35,561,387</b>	<b>\$35,539,112</b>	<b>100.0%</b>
<b><i>Increase (Decrease) in Fund Balance</i></b>	<b>\$35,228</b>	<b>(\$214,646)</b>	<b>\$0</b>	<b>\$0</b>	
<b><i>Fund Balance at Beginning of FY</i></b>	<b>\$1,849,386</b>	<b>\$1,884,614</b>	<b>\$1,669,968</b>	<b>\$1,669,968</b>	
<b><i>Fund Balance at End of FY</i></b>	<b>\$1,884,614</b>	<b>\$1,669,968</b>	<b>\$1,669,968</b>	<b>\$1,669,968</b>	

## Summary of Expenditures by Category



CLEVELAND CITY SCHOOLS						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>INTERGOVERNMENTAL</b>						
<b>FEDERAL GOVERNMENT</b>						
47143	EDUCATION OF HANDICAPPED	51,359	51,359	21,327	21,327	21,327
47990	OTHER DIRECT FEDERAL REVENUE	0	0	245,914	118,120	118,120
<b>Subtotal:</b>		<b>51,359</b>	<b>51,359</b>	<b>267,241</b>	<b>139,447</b>	<b>139,447</b>
<b>STATE OF TENNESSEE</b>						
46511	BASIC EDUCATION PROGRAM	17,612,000	17,965,150	18,315,150	18,776,870	18,776,870
46520	SCHOOL FOOD SERVICE	24,222	24,151	24,655	24,654	24,654
46550	DRIVER EDUCATION	9,332	8,000	8,000	8,000	8,000
46590	OTHER STATE EDUCATION	170,910	0	104,068	0	0
46591	COORD. SCHOOL HEALTH - ARRA	0	0	125,000	125,000	125,000
46592	INTERNET CONNECTIVITY - ARRA	0	0	16,880	0	0
46610	CAREER LADDER PROGRAM	236,147	256,430	256,430	224,648	224,648
46612	CAREER LADDER-EXT CONT	140,200	161,080	161,080	164,793	164,793
46820	INCOME TAX	46,699	58,837	46,092	46,091	46,091
46850	MIXED DRINK TAX	78,115	76,800	76,800	76,800	76,800
46980	OTHER STATE GRANTS	895,476	900,110	952,020	947,020	947,020
46981	SAFE SCHOOLS - ARRA	0	0	13,500	0	0
<b>Subtotal:</b>		<b>19,213,101</b>	<b>19,450,558</b>	<b>20,099,675</b>	<b>20,393,876</b>	<b>20,393,876</b>
<b>BRADLEY COUNTY</b>						
40110	CURRENT PROPERTY TAX	4,955,872	4,911,440	4,961,440	5,011,440	5,011,440
40120	TRUSTEE'S COLLECTION	198,152	212,061	182,061	182,061	182,061
40130	CIR CLK/CLK & MASTER	81,562	66,000	66,000	66,000	66,000
40140	INTEREST & PENALTY	29,542	31,369	31,369	31,369	31,369
40162	PYMTS IN LIEU-LOCAL	1,454	1,370	1,370	1,370	1,370
40210	LOCAL OPTION SALES TAX	3,332,747	3,803,030	3,724,234	3,774,234	3,774,234
40320	BANK EXCISE TAX	36,725	55,201	37,201	37,201	37,201
40350	INTERSTATE TELECOMM. TAX	3,228	4,426	4,426	4,426	4,426
41110	MARRIAGE LICENSES	2,658	2,825	2,825	2,825	2,825
<b>Subtotal:</b>		<b>8,641,940</b>	<b>9,087,722</b>	<b>9,010,926</b>	<b>9,110,926</b>	<b>9,110,926</b>
<b>CHARGES FOR SERVICES</b>						
43511	TUITION-REGULAR DAY	114,413	101,935	101,935	101,935	101,935
43517	TUITION-OTHER CLC	46,454	73,000	0		
43581	COMM SVCS FEES-CHILDREN	123,559	216,040	289,040	275,539	275,539
43583	TBI CRIMINAL BACKGROUND	2,305	4,800	4,800	4,800	4,800
<b>Subtotal:</b>		<b>286,731</b>	<b>395,775</b>	<b>395,775</b>	<b>382,274</b>	<b>382,274</b>
<b>INTEREST</b>						
44110	INTEREST EARNED	9,673	10,000	2,000	2,000	2,000
<b>Subtotal:</b>		<b>9,673</b>	<b>10,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>MISCELLANEOUS</b>						
44120	LEASE/RENTALS	8,250	4,650	2,850	0	0
44146	E-RATE FUNDING	54,144	0	51,000	0	0
44170	MISCELLANEOUS REFUNDS	69,322	98,841	98,841	98,841	98,841
44530	SALE OF EQUIPMENT	5,254	1,640	1,640	1,640	1,640
44560	DAMAGES RECOVERED	2,449	1,800	1,800	1,800	1,800
44570	CONTRIBUTIONS & GIFTS	418,110	263,294	288,923	244,108	244,108
44990	OTHER LOCAL REVENUES	49,480	30,000	30,000	30,000	30,000
<b>Subtotal:</b>		<b>607,009</b>	<b>400,225</b>	<b>475,054</b>	<b>376,389</b>	<b>376,389</b>
<b>OTHER FINANCING USES</b>						
49200	NOTE PROCEEDS	0	176,516	176,516	0	0
49800	OPERATING TRANSFERS (FED)	159,625	158,000	13,000	13,000	13,000
49810	CITY GENERAL FUND TRANS	5,121,200	5,121,200	5,121,200	5,121,200	5,121,200
<b>Subtotal:</b>		<b>5,280,825</b>	<b>5,455,716</b>	<b>5,310,716</b>	<b>5,134,200</b>	<b>5,134,200</b>
	<b>TOTAL REVENUES</b>	<b>34,090,638</b>	<b>34,851,355</b>	<b>35,561,387</b>	<b>35,539,112</b>	<b>35,539,112</b>

EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>EDUCATION</b>						
<b>71100</b>	<b>REGULAR INSTRUCTION</b>					
116	TEACHERS	11,751,020	11,705,036	11,828,886	11,840,374	11,840,374
117	CAREER LADDER PROGRAM	141,668	154,300	154,300	129,000	129,000
127	CAREER LADDER-EXT CONT	84,400	141,211	141,211	141,211	141,211
128	HOMEBOUND TEACHERS	48,706	41,995	41,995	44,540	44,540
163	ASSISTANTS	986,997	1,039,804	1,050,804	1,067,318	1,067,318
189	OTHER SALARIES & WAGES	169,178	161,998	161,998	191,784	191,784
195	CERTIFIED SUBSTITUE TEACHERS	89,481	92,780	92,780	120,000	120,000
198	NON-CERTIFIED SUBSTITUTE TCHRS	122,082	120,000	120,000	92,780	92,780
201	SOCIAL SECURITY	774,503	820,086	820,945	830,618	830,618
204	STATE RETIREMENT	908,058	946,051	946,941	1,278,174	1,278,174
206	LIFE INSURANCE	23,256	15,607	15,607	15,607	15,607
207	MEDICAL INSURANCE	1,527,496	1,537,951	1,656,951	1,705,597	1,705,597
210	UNEMPLOYMENT COMP	7,888	2,400	32,400	18,000	18,000
212	EMPLOYER MEDICARE LIAB	183,344	191,794	191,995	194,258	194,258
299	OTHER FRINGE BENEFITS	92,220	78,008	109,008	109,000	109,000
336	MAINTENANCE & REPAIR	5,106	16,450	16,450	17,475	17,475
399	OTHER CONTRACTED SVCS	353,285	343,065	417,745	318,340	318,340
429	INSTRUCTIONAL SUPPLIES	221,381	245,780	267,980	247,005	247,005
449	TEXTBOOKS	310,991	305,000	325,000	305,000	305,000
499	OTHER SUPP & MATERIALS	32,239	45,135	46,835	42,050	42,050
599	OTHER CHARGES	7,261	10,325	10,325	10,325	10,325
722	REGULAR INSTRUCTION EQUIP	254,387	185,564	683,695	172,629	172,629
	<b>TOTAL REGULAR INSTRUCT</b>	<b>18,094,947</b>	<b>18,200,340</b>	<b>19,133,851</b>	<b>18,891,085</b>	<b>18,891,085</b>
<b>71200</b>	<b>SPECIAL EDUCATION</b>					
116	TEACHERS	1,603,842	1,658,318	876,614	1,439,454	1,439,454
117	CAREER LADDER PROGRAM	18,910	19,000	19,000	19,000	19,000
128	HOMEBOUND TEACHERS	3,528	1,000	1,000	1,000	1,000
163	ASSISTANTS	248,015	289,123	257,123	261,015	261,015
171	SPEECH PATHOLOGIST	0	0	233,795	234,239	234,239
195	CERTIFIED SUBSTITUE TEACHERS	2,204	4,000	4,000	4,000	4,000
198	NON-CERTIFIED SUBSTITUTE TCHRS	6,891	3,000	3,000	3,000	3,000
201	SOCIAL SECURITY	109,965	120,982	87,012	120,193	120,193
204	STATE RETIREMENT	139,967	155,829	120,653	196,843	196,843
206	LIFE INSURANCE	5,750	1,956	1,956	1,956	1,956
207	MEDICAL INSURANCE	220,678	223,500	216,100	215,002	215,002
212	EMPLOYER MEDICARE LIAB	25,735	28,294	20,349	28,110	28,110
312	CONTRACTS-PRIVATE AGENCY	3,908	23,500	22,102	22,102	22,102
336	MAINTENANCE & REPAIR	353	1,700	1,700	1,700	1,700
399	OTHER CONTRACTED SVCS	166	8,000	0	0	0
429	INSTRUCTIONAL SUPPLIES	17,697	21,627	21,627	23,027	23,027
499	OTHER SUPP & MATERIALS	12,384	6,473	6,473	6,473	6,473
725	SPECIAL EDUCATION EQUIP	6,982	4,100	4,100	4,100	4,100
	<b>TOTAL SPECIAL EDUCATION</b>	<b>2,426,975</b>	<b>2,570,402</b>	<b>1,896,604</b>	<b>2,581,214</b>	<b>2,581,214</b>
<b>71300</b>	<b>VOCATIONAL EDUCATION</b>					
116	TEACHERS	822,173	855,592	851,892	841,782	841,782
195	CERTIFIED SUBSTITUE TEACHERS	488	1,500	1,500	1,500	1,500
198	NON-CERTIFIED SUBSTITUTE TCHRS	1,776	1,000	1,000	1,000	1,000
201	SOCIAL SECURITY	48,111	52,801	52,801	51,945	51,945
204	STATE RETIREMENT	52,755	54,929	54,929	76,181	76,181
206	LIFE INSURANCE	639	639	639	639	639
207	MEDICAL INSURANCE	101,931	101,946	109,677	110,749	110,749
212	EMPLOYER MEDICARE LIAB	11,255	12,349	12,349	12,148	12,148
336	MAINTENANCE & REPAIR	6,496	11,000	8,500	8,500	8,500
356	TUITION-CERTIFICATION COURSE	0	375	375	375	375
399	OTHER CONTRACTED SVCS	1,227	4,500	4,500	4,500	4,500
429	INSTRUCTIONAL SUPPLIES	35,001	35,200	35,200	35,200	35,200

EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
499	OTHER SUPP & MATERIALS	2,016	2,300	2,300	2,300	2,300
730	VOCATIONAL INSTR EQUIP	51,607	67,167	67,167	67,167	67,167
	<b>TOTAL VOCATIONAL EDUCATION</b>	<b>1,135,475</b>	<b>1,201,298</b>	<b>1,202,829</b>	<b>1,213,986</b>	<b>1,213,986</b>
<b>72110</b>	<b>ATTENDANCE</b>					
105	SUPERVISOR/DIRECTOR	38,681	38,392	38,392	38,392	38,392
189	OTHER SALARIES AND WAGES	35,838	35,806	35,806	36,341	36,341
201	SOCIAL SECURITY	4,563	4,601	4,601	4,633	4,633
204	STATE RETIREMENT	8,437	8,419	8,419	9,540	9,540
206	LIFE INSURANCE	120	120	120	120	120
207	MEDICAL INSURANCE	2,354	2,354	2,401	2,448	2,448
212	EMPLOYER MEDICARE LIAB	1,067	1,076	1,076	1,084	1,084
704	ATTENDANCE EQUIPMENT	0	9,000	9,000	9,000	9,000
	<b>TOTAL ATTENDANCE</b>	<b>91,060</b>	<b>99,768</b>	<b>99,815</b>	<b>101,558</b>	<b>101,558</b>
<b>72120</b>	<b>HEALTH SERVICES</b>					
131	MEDICAL PERSONNEL	54,706	54,160	54,160	79,760	79,760
189	OTHER SALARIES AND WAGES	88,473	90,309	90,309	89,571	89,571
201	SOCIAL SECURITY	8,410	8,957	8,957	10,499	10,499
204	STATE RETIREMENT	7,551	16,457	16,457	14,232	14,232
206	LIFE INSURANCE	95	94	94	94	94
207	MEDICAL INSURANCE	17,696	21,952	18,052	18,404	18,404
212	EMPLOYER MEDICARE LIAB	1,967	2,095	2,095	2,455	2,455
355	TRAVEL	2,950	2,407	2,407	2,407	2,407
399	OTHER CONTRACTED SVCS	0	515	515	515	515
413	DRUGS/MEDICAL SUPPLIES	2,345	2,000	2,000	2,000	2,000
499	OTHER SUPP & MATERIALS	15,074	13,500	13,500	6,956	6,956
599	OTHER CHARGES	0	0	0	0	0
735	OTHER SUPPLIES AND MATERIALS	0	0	0	0	0
	<b>TOTAL HEALTH SERVICES</b>	<b>199,267</b>	<b>212,446</b>	<b>208,546</b>	<b>226,893</b>	<b>226,893</b>
<b>72130</b>	<b>OTHER STUDENT SUPPORT</b>					
117	CARRER LADDER PROGRAM	9,000	9,000	9,000	9,000	9,000
123	GUIDANCE PERSONNEL	586,092	598,074	599,774	608,049	608,049
124	PSYCHOLOGICAL PERSONNEL	86,614	85,249	85,249	86,659	86,659
130	SOCIAL WORKERS	76,686	80,360	80,360	80,272	80,272
164	ATTENDANTS	76,240	76,795	76,795	76,795	76,795
189	OTHER SALARIES AND WAGES	49,556	50,321	50,321	51,663	51,663
201	SOCIAL SECURITY	51,912	55,490	57,490	56,274	56,274
204	STATE RETIREMENT	59,064	62,009	67,539	82,526	82,526
206	LIFE INSURANCE	867	867	867	867	867
207	MEDICAL INSURANCE	89,667	89,461	85,238	86,213	86,213
212	EMPLOYER MEDICARE LIAB	12,141	13,047	13,470	13,230	13,230
322	EVALUATION AND TESTING	43,631	35,425	35,425	35,425	35,425
336	MAINTENANCE & REPAIR	0	300	300	300	300
399	OTHER CONTRACTED SVCS	156,160	187,670	302,270	237,670	237,670
499	OTHER SUPP & MATERIALS	6,203	7,665	50,595	25,315	25,315
599	OTHER CHARGES	195	0	25,800	20,000	20,000
	<b>TOTAL OTHER STUDENT SUPP</b>	<b>1,304,028</b>	<b>1,351,733</b>	<b>1,540,493</b>	<b>1,470,258</b>	<b>1,470,258</b>
<b>INSTRUCTIONAL STAFF</b>						
<b>72210</b>	<b>REGULAR INSTRUCTION PROGRAM</b>					
105	SUPERVISOR/DIRECTOR	304,006	302,851	311,423	269,753	269,753
117	CAREER LADDER PROGRAM	20,488	23,500	23,500	20,500	20,500
129	LIBRARIANS	444,014	447,338	447,338	452,722	452,722
132	MATERIALS COORDINATOR	81,893	81,605	81,605	81,605	81,605
161	SECRETARIES	90,122	97,412	97,412	98,967	98,967
189	OTHER PERSONNEL	99,260	114,185	119,785	141,200	141,200
201	SOCIAL SECURITY	62,532	65,304	65,304	65,171	65,171
204	STATE RETIREMENT	82,708	90,098	90,098	114,708	114,708

EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
206	LIFE INSURANCE	1,183	1,183	1,183	1,183	1,183
207	MEDICAL INSURANCE	89,012	90,708	101,153	105,626	105,626
212	EMPLOYER MEDICARE LIAB	14,805	15,273	15,273	15,242	15,242
320	DUES & SUBSCRIPTIONS	1,445	4,000	4,000	4,000	4,000
355	TRAVEL	21,536	26,040	45,296	36,040	36,040
399	CONTRACTED SERVICE	20,724	8,500	22,000	8,500	8,500
432	LIBRARY BOOKS/MEDIA	34,225	36,030	36,030	37,000	37,000
499	OTHER SUPP & MATERIALS	19,819	21,550	21,550	21,750	21,750
524	IN-SERVICE/STAFF DEVELOP	69,030	75,400	78,300	75,400	75,400
790	OTHER EQUIPMENT	5,816	3,500	103,500	3,500	3,500
	<b>TOTAL REGULAR INSTRUCT</b>	<b>1,462,618</b>	<b>1,504,477</b>	<b>1,664,750</b>	<b>1,552,867</b>	<b>1,552,867</b>
<b>72220</b>	<b>SPECIAL EDUCATION PROGRAM</b>					
105	SUPERVISOR/DIRECTOR	81,893	81,605	81,605	81,605	81,605
117	CAREER LADDER PROGRAM	0	3,000	3,000	1,000	1,000
201	SOCIAL SECURITY	4,935	5,245	5,245	5,121	5,121
204	STATE RETIREMENT	5,258	5,432	5,432	7,476	7,476
206	LIFE INSURANCE	29	29	29	29	29
207	MEDICAL INSURANCE	4,707	4,707	4,801	4,895	4,895
212	EMPLOYER MEDICARE LIAB	1,154	1,216	1,216	1,187	1,187
308	CONSULTANTS	0	500	500	500	500
355	TRAVEL	3,596	1,500	1,500	1,500	1,500
	<b>TOTAL SPECIAL EDUCATION</b>	<b>101,572</b>	<b>103,234</b>	<b>103,328</b>	<b>103,313</b>	<b>103,313</b>
<b>72230</b>	<b>VOCATIONAL EDUCATION</b>					
105	SUPERVISOR/DIRECTOR	77,012	76,723	76,723	76,723	76,723
117	CAREER LADDER PROGRAM	3,000	3,000	3,000	3,000	3,000
161	SECRETARIES	23,086	23,147	23,147	23,803	23,803
201	SOCIAL SECURITY	5,788	6,378	6,378	6,419	6,419
204	STATE RETIREMENT	8,939	8,968	8,968	11,188	11,188
206	LIFE INSURANCE	72	72	72	72	72
207	MEDICAL INSURANCE	12,922	12,922	13,103	13,285	13,285
212	EMPLOYER MEDICARE LIAB	1,354	1,492	1,492	1,501	1,501
355	TRAVEL	2,424	2,800	10,300	2,500	2,500
	<b>TOTAL VOCATIONAL EDUC</b>	<b>134,597</b>	<b>135,502</b>	<b>143,183</b>	<b>138,491</b>	<b>138,491</b>
<b>GENERAL ADMINISTRATION</b>						
<b>72310</b>	<b>BOARD OF EDUCATION</b>					
191	BOARD FEES	52,800	52,800	52,800	52,800	52,800
201	SOCIAL SECURITY	3,274	3,274	3,274	3,274	3,274
212	EMPLOYER MEDICARE	766	765	765	765	765
299	OTHER FRINGE BENEFITS	733	740	740	740	740
305	AUDIT SERVICES	11,900	11,600	12,250	11,600	11,600
320	DUES AND MEMBERSHIPS	12,991	11,753	11,753	11,753	11,753
331	LEGAL SERVICES	4,684	10,000	10,000	10,000	10,000
506	LIABILITY INSURANCE	35,001	35,001	35,001	35,001	35,001
508	PREMIUMS ON SURETY BONDS	8,486	8,486	8,486	8,486	8,486
510	TRUSTEE'S COMMISSION	105,806	92,000	92,000	92,000	92,000
513	WORKER'S COMP INSURANCE	137,514	137,514	122,514	122,514	122,514
533	CRIMINAL INVESTIGATION APPL	5,128	8,000	8,000	8,000	8,000
534	REFUND APPLICANT-INVESTIGAT	1,152	2,000	2,000	2,000	2,000
599	OTHER CHARGES	18,933	32,000	22,000	22,000	22,000
	<b>TOTAL BOARD OF EDUCATION</b>	<b>399,168</b>	<b>405,933</b>	<b>381,583</b>	<b>380,933</b>	<b>380,933</b>
<b>72320</b>	<b>OFFICE OF THE SUPERINTENDENT</b>					
101	ADMINISTRATIVE OFFICER	126,944	124,793	131,721	136,991	136,991
103	ASSISTANT	85,318	85,030	85,030	85,605	85,605
117	CAREER LADDER PROGRAM	0	1,000	1,000	1,000	1,000
161	SECRETARIES	65,880	65,991	65,991	67,247	67,247

EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
189	OTHER SALARIES & WAGES	8,346	8,064	8,580	8,064	8,064
201	SOCIAL SECURITY	15,668	17,476	17,476	18,346	18,346
204	STATE RETIREMENT	25,155	25,027	25,027	32,189	32,189
206	LIFE INSURANCE	194	194	194	195	195
207	MEDICAL INSURANCE	19,202	19,202	19,346	19,490	19,490
212	EMPLOYER MEDICARE LIAB	4,103	4,087	4,087	4,290	4,290
299	OTHER FRINGE BENEFITS	5,348	4,992	4,992	5,480	5,480
307	COMMUNICATION	85,679	80,000	80,000	80,000	80,000
320	DUES AND MEMBERSHIPS	4,227	2,500	2,500	2,500	2,500
348	POSTAL CHARGES	4,943	6,500	6,500	6,500	6,500
355	TRAVEL	465	4,300	4,300	4,300	4,300
399	OTHER CONTRACTED SVCS	21,705	22,600	22,600	22,600	22,600
435	OFFICE SUPPLIES	14,389	17,500	17,500	17,500	17,500
599	OTHER CHARGES	13,043	17,900	17,900	17,900	17,900
701	ADMINISTRATIVE EQUIPMENT	3,431	5,000	5,000	5,000	5,000
	<b>TOTAL OFFICE OF SUPRNTNDT</b>	<b>504,040</b>	<b>512,156</b>	<b>519,744</b>	<b>535,197</b>	<b>535,197</b>
<b>72410</b>	<b>OFFICE OF THE PRINCIPAL</b>					
104	PRINCIPALS	647,893	645,080	629,280	630,378	630,378
117	CAREER LADDER PROGRAM	12,000	12,000	12,000	10,000	10,000
139	ASSISTANT PRINCIPALS	380,032	376,201	376,201	377,895	377,895
161	SECRETARIES	318,815	326,729	315,729	323,242	323,242
162	CLERICAL PERSONNEL	22,505	25,786	22,786	23,655	23,655
201	SOCIAL SECURITY	82,280	84,677	84,677	83,399	83,399
204	STATE RETIREMENT	121,951	124,960	124,960	150,051	150,051
206	LIFE INSURANCE	1,386	1,386	1,386	1,386	1,386
207	MEDICAL INSURANCE	136,941	137,440	124,440	128,322	128,322
212	EMPLOYER MEDICARE LIAB	19,243	19,804	19,804	19,505	19,505
320	DUES & MEMBERSHIPS	3,510	4,255	4,255	4,055	4,055
336	MAINTENANCE & REPAIR	498	7,100	7,100	5,925	5,925
348	POSTAL CHARGES	5,044	6,345	6,345	6,345	6,345
355	TRAVEL	702	5,100	5,100	5,100	5,100
399	OTHER CONTRACTED SVCS	9,442	17,860	17,860	18,025	18,025
435	OFFICE SUPPLIES	6,803	10,775	10,775	11,000	11,000
599	OTHER CHARGES	478	250	250	250	250
701	ADMINISTRATIVE EQUIPMENT	14,645	10,875	10,875	9,325	9,325
	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>1,784,168</b>	<b>1,816,623</b>	<b>1,773,823</b>	<b>1,807,858</b>	<b>1,807,858</b>
<b>72510</b>	<b>FISCAL SERVICES</b>					
119	BOOKKEEPERS	141,991	143,097	154,907	159,662	159,662
201	SOCIAL SECURITY	7,858	8,871	8,871	9,899	9,899
204	STATE RETIREMENT	21,680	23,797	23,797	26,648	26,648
206	LIFE INSURANCE	163	163	163	163	163
207	MEDICAL INSURANCE	10,107	10,107	13,097	13,354	13,354
212	EMPLOYER MEDICARE LIAB	2,003	2,075	2,075	2,315	2,315
317	DATA PROCESSING SERVICES	9,209	9,209	9,386	9,209	9,209
355	TRAVEL	440	1,000	1,000	1,000	1,000
	<b>TOTAL FISCAL SERVICES</b>	<b>193,451</b>	<b>198,319</b>	<b>213,296</b>	<b>222,250</b>	<b>222,250</b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>						
<b>72610</b>	<b>OPERATION OF PLANT</b>					
166	CUSTODIAL PERSONNEL	23,268	22,995	22,995	23,295	23,295
189	OTHER SALARIES & WAGES	0	0	76,785	76,785	76,785
201	SOCIAL SECURITY	1,091	1,426	5,570	6,205	6,205
204	STATE RETIREMENT	3,869	3,824	8,753	10,837	10,837
206	LIFE INSURANCE	84	84	84	84	84
207	MEDICAL INSURANCE	8,282	8,282	19,995	20,387	20,387
212	EMPLOYER MEDICARE LIAB	255	333	1,302	1,451	1,451
328	JANITORIAL SERVICES	716,979	716,967	716,967	716,967	716,967
351	RENTALS	6,000	6,000	6,000	6,000	6,000
399	OTHER CONTRACTED SVCS	79,164	51,270	198,668	216,870	216,870
415	ELECTRICITY	1,255,237	1,205,588	969,048	969,048	969,048

EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
434	NATURAL GAS	172,995	157,000	157,000	157,000	157,000
454	WATER AND SEWER	157,401	149,593	149,593	149,593	149,593
499	OTHER SUPP AND MATERIALS	113,268	25,000	25,000	25,000	25,000
501	BOILER INSURANCE	6,788	6,788	6,788	6,788	6,788
502	BLDG & CONTENTS INSURANCE	123,673	123,673	123,673	123,673	123,673
	<b>TOTAL OPERATION OF PLANT</b>	<b>2,668,354</b>	<b>2,478,823</b>	<b>2,488,221</b>	<b>2,509,983</b>	<b>2,509,983</b>
<b>72620</b>	<b>MAINTENANCE OF PLANT</b>					
105	SUPERVISOR	63,200	62,911	62,911	56,189	56,189
167	MAINTENANCE PERSONNEL	349,417	350,174	350,174	351,466	351,466
189	OTHER SALARIES AND WAGES	3,943	35,000	35,000	35,000	35,000
201	SOCIAL SECURITY	24,016	27,479	27,479	27,142	27,142
204	STATE RETIREMENT	61,765	68,696	68,696	68,037	68,037
206	LIFE INSURANCE	592	592	592	592	592
207	MEDICAL INSURANCE	76,170	85,728	71,728	72,477	72,477
212	EMPLOYER MEDICARE LIAB	5,617	6,497	6,497	6,418	6,418
335	MAINTENANCE/REPAIR-BLDG	63,687	44,000	162,068	58,000	58,000
336	MAINTENANCE/REPAIR-EQUIP	0	2,000	2,000	2,000	2,000
399	OTHER CONTRACTED SVCS	185,536	86,000	86,000	86,000	86,000
418	EQUIP/MACHINERY PARTS	0	10,200	10,200	10,200	10,200
499	OTHER SUPP AND MATERIALS	84,198	200,000	200,000	200,000	200,000
599	OTHER CHARGES	3,351	5,000	5,000	5,000	5,000
717	MAINTENANCE EQUIPMENT	12,077	2,500	2,500	2,500	2,500
	<b>TOTAL MAINT OF PLANT</b>	<b>933,569</b>	<b>986,777</b>	<b>1,090,845</b>	<b>981,021</b>	<b>981,021</b>
<b>72710</b>	<b>TRANSPORTATION</b>					
105	SUPERVISOR	31,212	30,940	30,940	31,240	31,240
142	MECHANICS	60,550	60,285	60,285	60,885	60,885
146	BUS DRIVERS	440,772	404,461	404,461	404,461	404,461
201	SOCIAL SECURITY	32,463	30,732	30,732	30,788	30,788
204	STATE RETIREMENT	15,260	15,171	15,171	15,376	15,376
206	LIFE INSURANCE	94	94	94	94	94
207	MEDICAL INSURANCE	21,621	21,621	22,053	22,485	22,485
212	EMPLOYER MEDICARE LIAB	7,592	7,187	7,187	7,200	7,200
313	CONTRACTS WITH PARENTS	0	1,000	1,000	1,000	1,000
340	MEDICAL/DENTAL SERVICES	1,780	3,500	3,500	3,500	3,500
355	TRAVEL	0	1,100	1,100	1,100	1,100
399	OTHER CONTRACTED SVCS	775	5,000	5,000	5,000	5,000
412	DIESEL FUEL	126,465	139,427	133,788	133,788	133,788
425	GASOLINE	21,987	20,000	20,000	20,000	20,000
433	LUBRICANTS	0	2,000	2,000	2,000	2,000
450	TIRE AND TUBES	11,329	9,962	9,962	9,962	9,962
453	VEHICLE PARTS	74,558	65,940	65,940	65,940	65,940
499	OTHER SUPP AND MATERIALS	1,799	2,000	2,000	2,000	2,000
511	VEHICLE/EQUIP INSURANCE	38,184	32,394	38,033	38,033	38,033
599	OTHER CHARGES	527	15,550	15,550	15,550	15,550
729	TRANSPORTATION EQUIPMENT	0	176,516	176,516	0	0
	<b>TOTAL TRANSPORTATION</b>	<b>886,968</b>	<b>1,044,880</b>	<b>1,045,312</b>	<b>870,402</b>	<b>870,402</b>
<b>73100</b>	<b>FOOD SERVICE</b>					
189	OTHER WAGES AND SALARIES	38,384	38,786	38,786	39,739	39,739
201	SOCIAL SECURITY	2,348	2,405	2,405	2,464	2,464
204	STATE RETIREMENT	6,383	6,450	6,450	6,633	6,633
206	LIFE INSURANCE	47	47	47	47	47
207	MEDICAL INSURANCE	4,559	4,559	4,650	4,741	4,741
212	EMPLOYER MEDICARE LIAB	549	562	562	576	576
	<b>TOTAL FOOD SERVICE</b>	<b>52,270</b>	<b>52,809</b>	<b>52,900</b>	<b>54,200</b>	<b>54,200</b>
<b>73300</b>	<b>COMMUNITY SERVICE</b>					
105	SUPERVISOR	58,350	41,280	47,327	48,199	48,199
189	OTHER WAGES AND SALARIES	161,545	262,228	162,228	162,229	162,229
201	SOCIAL SECURITY	13,430	20,368	14,168	13,046	13,046

<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
204	STATE RETIREMENT	6,550	2,815	3,038	4,362	4,362
206	LIFE INSURANCE	34	34	34	34	34
207	MEDICAL INSURANCE	8,588	7,982	6,682	8,613	8,613
212	EMPLOYER MEDICARE LIAB	3,141	4,764	3,314	3,051	3,051
302	ADVERTISING	1,463	1,075	1,075	1,075	1,075
328	JANITORIAL SERVICES	0	1,000	1,000	0	0
355	TRAVEL	3,869	11,150	3,150	3,150	3,150
399	OTHER CONTRACTED SVCS	17,586	36,700	18,700	17,500	17,500
422	FOOD SUPPLIES	21,355	29,200	29,200	22,000	22,000
499	OTHER SUPP AND MATERIALS	4,709	24,802	9,482	4,700	4,700
509	REFUNDS	600	350	350	350	350
599	OTHER CHARGES	2,900	7,231	1,231	1,231	1,231
790	OTHER EQUIPMENT	0	3,542	3,061	0	0
	<b>TOTAL COMMUNITY SERVICE</b>	<b>304,120</b>	<b>454,521</b>	<b>304,040</b>	<b>289,540</b>	<b>289,540</b>
	<b>TOTAL EDUCATION</b>	<b>32,676,647</b>	<b>33,330,041</b>	<b>33,863,163</b>	<b>33,931,049</b>	<b>33,931,049</b>
<b>73400</b>	<b>EARLY CHILDHOOD EDUCATION</b>					
310	CONT. W/ OTHER PUBLIC AGENCY	746,495	770,110	947,020	947,020	947,020
	<b>TOTAL EARLY CHILDHOOD EDUC</b>	<b>746,495</b>	<b>770,110</b>	<b>947,020</b>	<b>947,020</b>	<b>947,020</b>
	<b>DEBT SERVICE</b>					
601	PRINCIPAL ON BONDS	704,800	342,205	342,205	355,357	355,357
602	PRINCIPAL ON NOTES	71,429	0	0	0	0
603	INTEREST ON BONDS	85,000	181,488	181,488	175,486	175,486
604	INTEREST ON NOTES	1,913	0	0	0	0
699	OTHER DEBT SERVICE	0	227,511	227,511	130,200	130,200
	<b>TOTAL DEBT SERVICE</b>	<b>863,142</b>	<b>751,204</b>	<b>751,204</b>	<b>661,043</b>	<b>661,043</b>
	<b>TOTAL EXPENDITURES</b>	<b>34,286,284</b>	<b>34,851,355</b>	<b>35,561,387</b>	<b>35,539,112</b>	<b>35,539,112</b>

# SCHOOL FOOD SERVICES



LUNCH IS A FAVORITE TIME FOR ALL THE STUDENTS

MAYFIELD FOOD SERVICES WINS THE BEST PRACTICES AWARD FROM THE USDA



## *School Food Service Fund*

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

This fund accounts for the monies to run the food service functions within all schools. The revenues come from the fees for breakfast, lunch, and from subsidies for breakfast and lunch paid by the US Department of Agriculture.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$1,110,398	\$1,166,500	\$1,195,000	2.4%
Operating Expenditures	\$981,190	\$1,200,500	\$1,197,000	-.2%
Capital Outlay & Debt Service	\$0	\$0	\$0	0%
<b>Total Expenditures</b>	<b>\$2,091,588</b>	<b>\$2,367,000</b>	<b>\$2,392,000</b>	<b>1%</b>

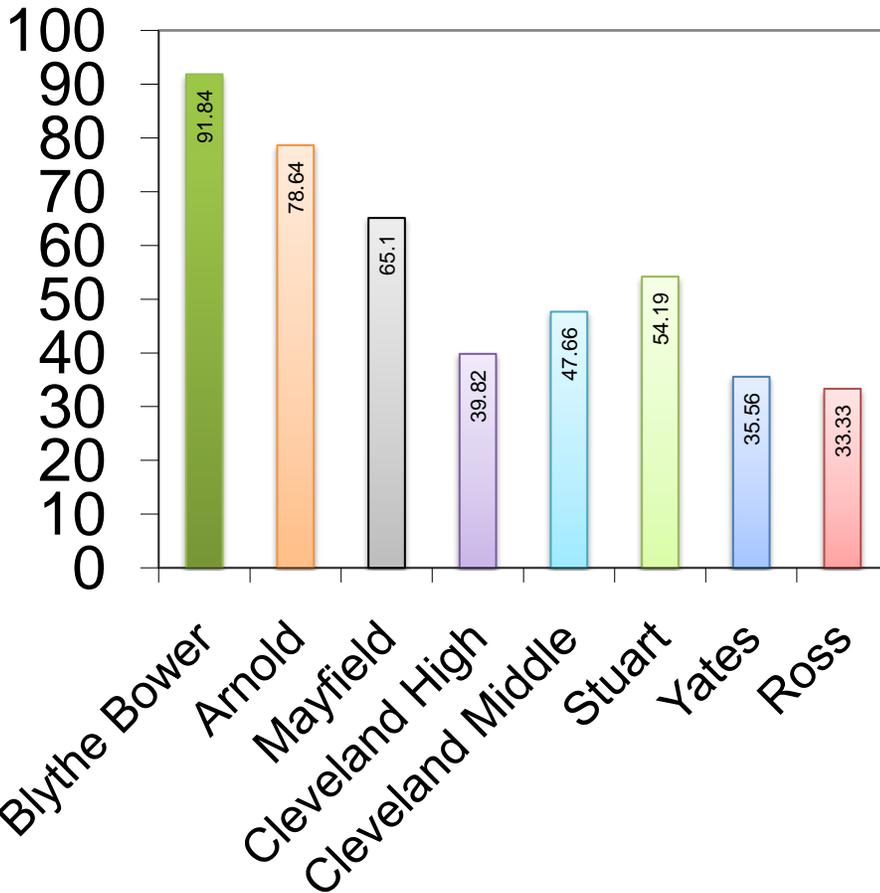
### *Goals and Objectives:*

- Provide quality meals that meet federal and state nutritional guidelines for students.
- Assure that these funds are appropriated and spent in accordance with all regulations.

### *Performance Measures:*

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Number of breakfasts served	227,000	227,000	237,000	237,000
Number of lunches served	597,000	597,000	608,000	608,000
Number of total meals served	824,000	824,000	845,000	845,000
Number of personnel in food service	64		67	67
Number of meals served per personnel	12,900	12,900	12,060	12,100
Cost of breakfast	\$1	\$1	\$1.25	\$1.25
Cost of reduced breakfast	\$0.30	\$0.30	\$0.30	\$0.30
Cost of lunch-elementary	\$1.75	\$1.75	\$2.00	\$2.00
Cost of lunch-Cleveland Middle School	\$2.00	\$2.00	\$2.25	\$2.25
Cost of lunch-Cleveland High School	\$2.00	\$2.00	\$2.25	\$2.25
Cost of reduced lunch	\$0.40	\$0.40	\$0.40	\$0.40
Average grade on state inspections	98%	98%	98%	98%

## Cleveland City Schools Free/Reduced Lunch Percentages



CLEVELAND CITY SCHOOLS						
FOOD SERVICES FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
	CHARGES FOR SERVICES	1,389,735	1,375,000	1,484,520	1,508,000	1,508,000
	INTEREST EARNED	288	2,000	2,000	2,000	2,000
	STUDENT LUNCHES	758,299	750,000	750,000	765,000	765,000
	ADULT LUNCHES	28,161	45,000	45,000	45,000	45,000
	BREAKFAST	3,399	20,000	10,000	12,000	12,000
	ALA CARTE SALES	39,059	100,000	60,000	60,000	60,000
	GRANTS	0	0	15,480	0	0
	<b>TOTAL REVENUES</b>	<b>2,218,941</b>	<b>2,292,000</b>	<b>2,367,000</b>	<b>2,392,000</b>	<b>2,392,000</b>
EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
	CLERICAL PERSONNEL	50,966	56,000	56000	56,000	56,000
	CAFETERIA PERSONNEL	675,674	700,000	700000	720,000	720,000
	IN SERVICE TRAINING	1,090	2,000	2000	2,000	2,000
	SOCIAL SECURITY	40,808	45,000	45000	45,000	45,000
	STATE RETIREMENT	103,497	116,000	116000	120,000	120,000
	MEDICAL INSURANCE	210,066	215,000	215000	219,000	219,000
	LIFE INSURANCE	2,177	2,500	2500	3,000	3,000
	UNEMPLOYMENT COMP	222	1,000	1000	1,000	1,000
	EMPLOYER MEDICARE LIAB	9,544	12,000	12000	12,000	12,000
	OTHER FRINGE BENEFITS	16,354	17,000	17000	17,000	17,000
	<b>Subtotal:</b>	<b>1,110,398</b>	<b>1,166,500</b>	<b>1,166,500</b>	<b>1,195,000</b>	<b>1,195,000</b>
<b>Operating Expenditures:</b>						
	DUES & MEMBERSHIPS	551	600	600	600	600
	COMMUNICATION	472	500	500	500	500
	MAINTENANCE & REPAIR	19,073	15,000	15000	15,000	15,000
	PMTS TO SCHOOLS-LUNCH	971	0	0	0	0
	TRANSPORTATION	2,373	3,000	3000	3,000	3,000
	TRAVEL	2,821	3,000	3000	3,000	3,000
	CONTRACTED SERVICES	15,727	10,000	15000	10,000	10,000
	FOOD SUPPLIES	828,315	900,000	945000	945,000	945,000
	OFFICE SUPPLIES	6,274	8,000	8000	8,500	8,500
	UNIFORMS	39	1,000	1000	2,000	2,000
	UTILITIES	3,285	4,000	4000	4,000	4,000
	IN SERVICE STAFF DEV.	444	1,000	1000	1,000	1,000
	OTHER SUPPLIES	97,347	159,000	184000	184,000	184,000
	APPLICANT INVESTIGATION	480	400	400	400	400
	EQUIPMENT	3,018	20,000	20000	20,000	20,000
	<b>Subtotal:</b>	<b>981,190</b>	<b>1,125,500</b>	<b>1,200,500</b>	<b>1,197,000</b>	<b>1,197,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,091,588</b>	<b>2,292,000</b>	<b>2,367,000</b>	<b>2,392,000</b>	<b>2,392,000</b>

## **Debt Service Fund**

The Debt Service Fund is used for the accumulation of resources for, and the payment of, principal and interest on general long-term debt.

# ***DEBT ADMINISTRATION***



Michael L. Keith, Finance Director/City Clerk, Mayor Tom Rowland, Scott Gibson of Morgan Keegan/Cumberland Securities, Janice Casteel, City Manager and City Attorney John Kimball attending the refinance closing for the 2009 C and 2009 D Refunding Bonds.

## *Debt Administration*

The wise use of debt is essential to prudent financial planning and management. No city has adequate current revenues to purchase major capital improvements such as buildings, land, utility plants and extensions, and some large equipment. Therefore, it is essential that they borrow additional money to finance these items, and pay for them over a period of years. The City Council must establish clear policies to assure that only the debt which is absolutely essential to the community is issued, that adequate revenues are budgeted and collected to make the debt service (principal and interest) payments, and that the City's credit rating of "A+" with Standard and Poor's Corporation and an "Aa3" rating from Moody's Investor Service is not adversely affected. The revenue bonds of Cleveland Utilities carry the same ratings. The City of Cleveland has established Debt Policies as part of its Financial Policies (See the Financial Policies under Tab V.) There are no state statutes or City Charter requirements, which limit the amount of general obligation debt. However, the city has followed a policy limiting outstanding general government and school debt (not including Cleveland Utilities' debt) to not more than ten (10%) percent of the assessed valuation of property, or \$107,911,613. The City currently has \$44,594,681 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. The Stormwater Management Fund will transfer annually the amount necessary to finance equipment for the stormwater operation. The Meiler Estate Animal Control Fund pays for debt issued to purchase equipment for the Animal Control operation. The debt issued on behalf of the Bradley County E 911 Emergency Communications District (ECD) is funded through an impact payment from the 911 Center.

Debt service payments for enterprise operations such as Cleveland Utilities' electric and water/wastewater systems are paid directly from the Electric and Water/Wastewater funds of Cleveland Utilities respectively. Debt service payments for internal service operations such as the Fleet Management are paid directly from this fund. They are accounted for using full accrual accounting.

The city uses "double-barrel" bonds to finance the debt of Cleveland Utilities (CU). This means that the city issues general obligation bonds, which pledge the full faith and credit (taxing authority) of the city in addition to the revenues of either the

Water/Wastewater Fund or the Electric Fund of Cleveland Utilities. Bonds, which pledge the city's taxing authority, are usually sold at a lower interest rate than revenue bonds, which pledge only the revenues from the particular enterprise fund. This saves the city ratepayers on interest costs. However, even though the taxing authority of the city has been pledged for repayment if necessary, the city and CU make sure that the utility rates are always adequate to cover the debt service payments. Therefore, the utility debt should have no effect on the city's general revenues and operations. CU receives no subsidy whatever from the city, and is supported solely from its fees and charges. The city's General Fund also receives no subsidies from CU, with the only revenue being a required Payment in Lieu of Taxes from their water division and a tax equivalency payment from their electric division.

At June 30, 2009, the City of Cleveland had total bonded debt outstanding of \$128,071,144. Of this amount, \$19,655,000 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 \$28,270,000 in revenue bonds outstanding at the end of the fiscal year. The city also finances capital projects through loans from bond proceeds issued by the Public Building Authority of Sevier and Blount Counties, Tennessee, including \$48,116,144 for city general projects and \$32,030,000 for Cleveland Utilities.

### **General Government and School Debt**

Because Cleveland Utilities' debt has no effect on the City's general revenues, the discussion of debt will be separated into General Government and School Debt, and Cleveland Utilities Debt. This section first will list the outstanding bond issues and capital outlay notes for general government and school purposes along with individual debt service schedules. (Capital outlay notes are similar to bonds, with a shorter duration.)

#### *Outstanding Bond Issues*

##### **2005 Refunding Bonds:**

The City authorized on January 10, 2005, the refinancing of the 1999 General Improvement Bonds in order to take advantage of lower interest rates. \$10,580,000 of the 1999 issue was refunded at a 4.21% net interest cost to the City. This issue was used to finance the new middle school and school renovations, major road improvement projects including the widening of Stuart Road and the extension of Parker Street to Inman Street, transportation equipment for the Public Works Department and the Parks and Recreation Department, computer equipment for the Public Library and the renovation of the Library, and other projects and equipment for city departments. The fixed rate loan will mature June 1, 2024.

**2007 General Improvement Bonds:**

In January 2007, the city borrowed \$6,100,000 in general obligation bonds. Proceeds were used for Geothermal Units at three schools, completing renovations at Arnold Elementary School and completing Mayfield Elementary School. The fixed rate loan will mature June 1, 2037.

**2009B Refunding Bonds:**

In January 2009, the city refinanced the 1997 Refunding Bonds and 2001 Refunding Bonds in order to take advantage of lower interest rates. \$3,460,000 of the bonds was refunded at a 2.84% net interest cost to the City. The fixed rate loan will mature June 30, 2013.

**2009C Refunding Bonds:**

In August 2009, the city refinanced the 1996 Series E-5, 1997 Series II-C, 2002 Series A-7-B, and portions of the 2005 Series D-4-A and the 2008 TMBF in order to convert variable rate debt to fixed rate debt. \$16,335,000 of the bonds was refunded at a 4.15% net interest cost to the City. The fixed rate loan will mature June 30, 2031.

**2009D Refunding Bonds:**

In August 2009, the city refinanced the 2005 Series VI-E-4 and portions of the 2005 Series D-4-A, and the 2008 TMBF in order to convert variable rate debt to fixed rate debt. \$8,625,000 of the bonds was refunded at a 3.46% net interest cost to the City. The fixed rate loan will mature June 30, 2022.

*Outstanding Capital Outlay Notes and Long-Term Variable Rate Notes:*

**Series E-9-A:**

In June 2009, the city authorized the refinancing of Adjustable Rate Series IV-C-3 and Series A-2-A into the Adjustable Rate Series E-9-A with the Public Building Authority of Blount County, Tennessee. In 2001, the city entered into two interest swap agreements with the Public Building Authority of Blount County, Tennessee with these debts. The swap agreements remain in effect with the new debt. The city owes interest at an effective fixed rate of 4.43% on the series. In return, the counterparty owes the city interest based on a variable rate that is calculated at 63.5% of the 3-month LIBOR (London InterBank Offered Rate.) Only the net difference in interest payments is actually exchanged with the counterparty. The variable rate loan will mature June 1, 2030.

The Cleveland City Schools also makes payments on a non-interest bearing local government energy loan. Funds were used to pay for geothermal units at Mayfield Elementary.

City of Cleveland, Tennessee  
 General Obligation Refunding Bonds, Series 2005  
 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>
12/1/2010			213,268.75	213,268.75	
6/1/2011	150,000.00	3.50%	213,268.75	363,268.75	576,537.50
12/1/2011			210,643.75	210,643.75	
6/1/2012	215,000.00	4.00%	210,643.75	425,643.75	636,287.50
12/1/2012			206,343.75	206,343.75	
6/1/2013	215,000.00	4.00%	206,343.75	421,343.75	627,687.50
12/1/2013			202,043.75	202,043.75	
6/1/2014	570,000.00	4.00%	202,043.75	772,043.75	974,087.50
12/1/2014			190,643.75	190,643.75	
6/1/2015	590,000.00	5.00%	190,643.75	780,643.75	971,287.50
12/1/2015			175,893.75	175,893.75	
6/1/2016	610,000.00	3.75%	175,893.75	785,893.75	961,787.50
12/1/2016			164,456.25	164,456.25	
6/1/2017	800,000.00	3.75%	164,456.25	964,456.25	1,128,912.50
12/1/2017			149,456.25	149,456.25	
6/1/2018	870,000.00	4.25%	149,456.25	1,019,456.25	1,168,912.50
12/1/2018			130,968.75	130,968.75	
6/1/2019	925,000.00	4.25%	130,968.75	1,055,968.75	1,186,937.50
12/1/2019			111,312.50	111,312.50	
6/1/2020	960,000.00	4.00%	111,312.50	1,071,312.50	1,182,625.00
12/1/2020			92,112.50	92,112.50	
6/1/2021	1,000,000.00	4.50%	92,112.50	1,092,112.50	1,184,225.00
12/1/2021			69,612.50	69,612.50	
6/1/2022	1,050,000.00	4.20%	69,612.50	1,119,612.50	1,189,225.00
12/1/2022			47,562.50	47,562.50	
6/1/2023	1,075,000.00	4.25%	47,562.50	1,122,562.50	1,170,125.00
12/1/2023			24,718.75	24,718.75	
6/1/2024	1,130,000.00	4.38%	24,718.75	1,154,718.75	1,179,437.50
	<u>10,160,000.00</u>		<u>3,978,075.00</u>	<u>14,138,075.00</u>	

City of Cleveland, Tennessee  
 General Obligation Bonds, Series 2007-A  
 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>
12/1/2010			123,056.26	123,056.26	
6/1/2011	155,000.00	4.00	123,056.26	278,056.26	401,112.52
12/1/2011			119,956.26	119,956.26	
6/1/2012	160,000.00	4.00	119,956.26	279,956.26	399,912.52
12/1/2012			116,756.26	116,756.26	
6/1/2013	170,000.00	4.00	116,756.26	286,756.26	403,512.52
12/1/2013			113,356.26	113,356.26	
6/1/2014	175,000.00	4.00	113,356.26	288,356.26	401,712.52
12/1/2014			109,856.26	109,856.26	
6/1/2015	250,000.00	4.00	109,856.26	359,856.26	469,712.52
12/1/2015			104,856.26	104,856.26	
6/1/2016	265,000.00	4.00	104,856.26	369,856.26	474,712.52
12/1/2016			99,556.26	99,556.26	
6/1/2017	275,000.00	4.00	99,556.26	374,556.26	474,112.52
12/1/2017			94,056.26	94,056.26	
6/1/2018	285,000.00	4.00	94,056.26	379,056.26	473,112.52
12/1/2018			88,356.26	88,356.26	
6/1/2019	295,000.00	4.00	88,356.26	383,356.26	471,712.52
12/1/2019			82,456.26	82,456.26	
6/1/2020	305,000.00	4.00	82,456.26	387,456.26	469,912.52
12/1/2020			76,356.26	76,356.26	
6/1/2021	320,000.00	4.13	76,356.26	396,356.26	472,712.52
12/1/2021			69,756.25	69,756.25	
6/1/2022	335,000.00	4.13	69,756.25	404,756.25	474,512.50
12/1/2022			62,846.88	62,846.88	
6/1/2023	350,000.00	4.13	62,846.88	412,846.88	475,693.76
12/1/2023			55,628.13	55,628.13	
6/1/2024	360,000.00	4.13	55,628.13	415,628.13	471,256.26
12/1/2024			48,203.13	48,203.13	
6/1/2025	380,000.00	5.00	48,203.13	428,203.13	476,406.26
12/1/2025			38,703.13	38,703.13	
6/1/2026	390,000.00	5.00	38,703.13	428,703.13	467,406.26
12/1/2026			28,953.13	28,953.13	
6/1/2027	410,000.00	5.00	28,953.13	438,953.13	467,906.26
12/1/2027			18,703.13	18,703.13	
6/1/2028	70,000.00	4.38	18,703.13	88,703.13	107,406.26

City of Cleveland, Tennessee  
 General Obligation Bonds, Series 2007-A  
 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>
12/1/2028			17,171.88	17,171.88	
6/1/2029	75,000.00	4.38	17,171.88	92,171.88	109,343.76
12/1/2029			15,531.25	15,531.25	
6/1/2030	75,000.00	4.38	15,531.25	90,531.25	106,062.50
12/1/2030			13,890.63	13,890.63	
6/1/2031	80,000.00	4.38	13,890.63	93,890.63	107,781.26
12/1/2031			12,140.63	12,140.63	
6/1/2032	85,000.00	4.38	12,140.63	97,140.63	109,281.26
12/1/2032			10,281.25	10,281.25	
6/1/2033	85,000.00	4.38	10,281.25	95,281.25	105,562.50
12/1/2033			8,421.88	8,421.88	
6/1/2034	90,000.00	4.38	8,421.88	98,421.88	106,843.76
12/1/2034			6,453.13	6,453.13	
6/1/2035	95,000.00	4.38	6,453.13	101,453.13	107,906.26
12/1/2035			4,375.00	4,375.00	
6/1/2036	100,000.00	4.38	4,375.00	104,375.00	108,750.00
12/1/2036			2,187.50	2,187.50	
6/1/2037	<u>100,000.00</u>	4.38	<u>2,187.50</u>	<u>102,187.50</u>	104,375.00
	<u>5,735,000.00</u>		<u>3,083,731.58</u>	<u>8,818,731.58</u>	

City of Cleveland, Tennessee  
 General Obligation Refunding Bonds, Series 2009 B  
 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>
9/1/2010	1,000,000.00	2.50	32,900.00	1,032,900.00	
3/1/2011			20,400.00	20,400.00	1,053,300.00
9/1/2011	675,000.00	3.00	20,400.00	695,400.00	
3/1/2012			10,275.00	10,275.00	705,675.00
9/1/2012	<u>685,000.00</u>	3.00	<u>10,275.00</u>	<u>695,275.00</u>	695,275.00
	<u>2,360,000.00</u>		<u>94,250.00</u>	<u>2,454,250.00</u>	

City of Cleveland, Tennessee  
 General Obligation Refunding Bonds, Series 2009 C  
 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>
12/1/2010			316,203.13	316,203.13	
6/1/2011	300,000.00	2.00	316,203.13	616,203.13	
6/30/2011					932,406.26
12/1/2011			313,203.13	313,203.13	
6/1/2012	525,000.00	2.00	313,203.13	838,203.13	
6/30/2012					1,151,406.26
12/1/2012			307,953.13	307,953.13	
6/1/2013	550,000.00	2.50	307,953.13	857,953.13	
6/30/2013					1,165,906.26
12/1/2013			301,078.13	301,078.13	
6/1/2014	550,000.00	2.50	301,078.13	851,078.13	
6/30/2014					1,152,156.26
12/1/2014			294,203.13	294,203.13	
6/1/2015	250,000.00	2.50	294,203.13	544,203.13	
6/30/2015					838,406.26
12/1/2015			291,078.13	291,078.13	
6/1/2016	250,000.00	3.00	291,078.13	541,078.13	
6/30/2016					832,156.26
12/1/2016			287,328.13	287,328.13	
6/1/2017	30,000.00	3.00	287,328.13	317,328.13	
6/30/2017					604,656.26
12/1/2017			286,878.13	286,878.13	
6/1/2018	30,000.00	3.25	286,878.13	316,878.13	
6/30/2018					603,756.26
12/1/2018			286,390.63	286,390.63	
6/1/2019	25,000.00	3.50	286,390.63	311,390.63	
6/30/2019					597,781.26
12/1/2019			285,953.13	285,953.13	
6/1/2020	25,000.00	4.00	285,953.13	310,953.13	
6/30/2020					596,906.26
12/1/2020			285,484.38	285,484.38	
6/1/2021	25,000.00	4.00	285,484.38	310,484.38	
6/30/2021					595,968.76
12/1/2021			284,984.38	284,984.38	
6/1/2022	25,000.00	4.00	284,984.38	309,984.38	
6/30/2022					594,968.76

City of Cleveland, Tennessee  
General Obligation Refunding Bonds, Series 2009 C  
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>
12/1/2022			284,484.38	284,484.38	
6/1/2023	1,100,000.00	4.00	284,484.38	1,384,484.38	
6/30/2023					1,668,968.76
12/1/2023			262,484.38	262,484.38	
6/1/2024	1,050,000.00	4.00	262,484.38	1,312,484.38	
6/30/2024					1,574,968.76
12/1/2024			241,484.38	241,484.38	
6/1/2025	300,000.00	4.00	241,484.38	541,484.38	
6/30/2025					782,968.76
12/1/2025			235,484.38	235,484.38	
6/1/2026	3,400,000.00	4.00	235,484.38	3,635,484.38	
6/30/2026					3,870,968.76
12/1/2026			167,484.38	167,484.38	
6/1/2027	3,125,000.00	4.125	167,484.38	3,292,484.38	
6/30/2027					3,459,968.76
12/1/2027			103,031.25	103,031.25	
6/1/2028	350,000.00	4.375	103,031.25	453,031.25	
6/30/2028					556,062.50
12/1/2028			95,375.00	95,375.00	
6/1/2029	100,000.00	4.25	95,375.00	195,375.00	
6/30/2029					290,750.00
12/1/2029			93,250.00	93,250.00	
6/1/2030	100,000.00	4.25	93,250.00	193,250.00	
6/30/2030					286,500.00
12/1/2030			91,125.00	91,125.00	
6/1/2031	<u>4,050,000.00</u>	4.50	<u>91,125.00</u>	<u>4,141,125.00</u>	4,232,250.00
	<u>16,160,000.00</u>		<u>10,229,881.42</u>	<u>26,389,881.42</u>	

City of Cleveland, Tennessee  
 General Obligation Refunding Bonds, Series 2009 D  
 Outstanding Debt Service Requirements

<u>Debt Service Schedule</u>					
<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
12/1/2010			135,837.50	135,837.50	
6/1/2011	250,000.00	2.00	135,837.50	385,837.50	
6/30/2011					521,675.00
12/1/2011			133,337.50	133,337.50	
6/1/2012	280,000.00	2.00	133,337.50	413,337.50	
6/30/2012					546,675.00
12/1/2012			130,537.50	130,537.50	
6/1/2013	330,000.00	2.25	130,537.50	460,537.50	
6/30/2013					591,075.00
12/1/2013			126,825.00	126,825.00	
6/1/2014	365,000.00	2.50	126,825.00	491,825.00	
6/30/2014					618,650.00
12/1/2014			122,262.50	122,262.50	
6/1/2015	695,000.00	2.50	122,262.50	817,262.50	
6/30/2015					939,525.00
12/1/2015			113,575.00	113,575.00	
6/1/2016	740,000.00	2.75	113,575.00	853,575.00	
6/30/2016					967,150.00
12/1/2016			103,400.00	103,400.00	
6/1/2017	870,000.00	3.00	103,400.00	973,400.00	
6/30/2017					1,076,800.00
12/1/2017			90,350.00	90,350.00	
6/1/2018	890,000.00	3.25	90,350.00	980,350.00	
6/30/2018					1,070,700.00
12/1/2018			75,887.50	75,887.50	
6/1/2019	910,000.00	3.50	75,887.50	985,887.50	
6/30/2019					1,061,775.00
12/1/2019			59,962.50	59,962.50	
6/1/2020	990,000.00	3.75	59,962.50	1,049,962.50	
6/30/2020					1,109,925.00
12/1/2020			41,400.00	41,400.00	
6/1/2021	1,040,000.00	4.00	41,400.00	1,081,400.00	
6/30/2021					1,122,800.00
12/1/2021			20,600.00	20,600.00	
6/1/2022	1,030,000.00	4.00	20,600.00	1,050,600.00	1,071,200.00
	<u>8,390,000.00</u>		<u>2,307,950.00</u>	<u>10,697,950.00</u>	

City of Cleveland, Tennessee  
 Local Government Public Improvement Bonds  
 Adjustable Rate Series E-9-A (2009)  
 Outstanding Debt Service Requirements

Debt Service Schedule				
Date	Principal	Coupon	Interest	Period Total
6/1/2011			1,066,750.00	1,066,750.00
6/1/2012	125,000.00	5.00	1,066,750.00	1,191,750.00
6/1/2013	130,000.00	5.00	1,060,500.00	1,190,500.00
6/1/2014	515,000.00	5.00	1,054,000.00	1,569,000.00
6/1/2015	535,000.00	5.00	1,028,250.00	1,563,250.00
6/1/2016	580,000.00	5.00	1,001,500.00	1,581,500.00
6/1/2017	580,000.00	5.00	972,500.00	1,552,500.00
6/1/2018	580,000.00	5.00	943,500.00	1,523,500.00
6/1/2019	595,000.00	5.00	914,500.00	1,509,500.00
6/1/2020	625,000.00	5.00	884,750.00	1,509,750.00
6/1/2021	660,000.00	5.00	853,500.00	1,513,500.00
6/1/2022	685,000.00	5.00	820,500.00	1,505,500.00
6/1/2023	730,000.00	5.00	786,250.00	1,516,250.00
6/1/2024	870,000.00	5.00	749,750.00	1,619,750.00
6/1/2025	2,875,000.00	5.00	706,250.00	3,581,250.00
6/1/2026	-	-	562,500.00	562,500.00
6/1/2027	450,000.00	5.00	562,500.00	1,012,500.00
6/1/2028	3,400,000.00	5.00	540,000.00	3,940,000.00
6/1/2029	3,600,000.00	5.00	370,000.00	3,970,000.00
6/1/2030	3,800,000.00	5.00	190,000.00	3,990,000.00
	21,335,000.00		16,134,250.00	37,469,250.00

City of Cleveland, Tennessee  
 Local Government Energy Loan  
 Outstanding Debt Service Schedule

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Period Total</u>	<u>Fiscal Total</u>
7/1/2010	71,428.00	71,428.00	71,428.00
7/1/2011	71,429.00	71,429.00	71,429.00
7/1/2012	71,429.00	71,429.00	71,429.00
7/1/2013	71,429.00	71,429.00	71,429.00
7/1/2014	71,429.00	71,429.00	71,429.00
	<u>357,144.00</u>	<u>357,144.00</u>	<u>357,144.00</u>

Non-interest bearing loan from Tennessee Department of Economic and  
 Community Development.

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>
5/25/2011	61,220.00	5.00	86,113.00	147,333.00	147,333.00
5/25/2012	64,280.00	5.00	83,052.00	147,332.00	147,332.00
5/25/2013	67,500.00	5.00	79,838.00	147,338.00	147,338.00
5/25/2014	70,870.00	5.00	76,463.00	147,333.00	147,333.00
5/25/2015	74,410.00	5.00	72,919.50	147,329.50	147,329.50
5/25/2016	78,130.00	5.00	69,199.00	147,329.00	147,329.00
5/25/2017	82,040.00	5.00	65,292.50	147,332.50	147,332.50
5/25/2018	86,140.00	5.00	61,190.50	147,330.50	147,330.50
5/25/2019	90,450.00	5.00	56,883.50	147,333.50	147,333.50
5/25/2020	94,970.00	5.00	52,361.00	147,331.00	147,331.00
5/25/2021	99,720.00	5.00	47,612.50	147,332.50	147,332.50
5/25/2022	104,710.00	5.00	42,626.50	147,336.50	147,336.50
5/25/2023	109,940.00	5.00	37,391.00	147,331.00	147,331.00
5/25/2024	115,440.00	5.00	31,894.00	147,334.00	147,334.00
5/25/2025	121,210.00	5.00	26,122.00	147,332.00	147,332.00
5/25/2026	127,270.00	5.00	20,061.50	147,331.50	147,331.50
5/25/2027	133,640.00	5.00	13,698.00	147,338.00	147,338.00
5/25/2028	140,320.00	5.00	7,016.00	147,336.00	147,336.00
	<u>1,722,260.00</u>		<u>929,733.50</u>	<u>2,651,993.50</u>	<u>2,651,993.50</u>

Fiscal Year	Existing Debt Principal	New Debt Principal	Total Principal	Future Debt* Principal	Grand Total Principal
2011	1,987,648	0	1,987,648	0	1,987,648
2012	2,115,709	0	2,115,709	0	2,115,709
2013	2,218,929	0	2,218,929	0	2,218,929
2014	2,317,299	0	2,317,299	0	2,317,299
2015	2,465,839	0	2,465,839	0	2,465,839
2016	2,523,130	0	2,523,130	0	2,523,130
2017	2,637,040	0	2,637,040	0	2,637,040
2018	2,741,140	0	2,741,140	0	2,741,140
2019	2,840,450	0	2,840,450	0	2,840,450
2020	2,999,970	0	2,999,970	0	2,999,970
2021	3,144,720	0	3,144,720	0	3,144,720
2022	3,229,710	0	3,229,710	0	3,229,710
2023	3,364,940	0	3,364,940	0	3,364,940
2024	3,525,440	0	3,525,440	0	3,525,440
2025	3,676,210	0	3,676,210	0	3,676,210
2026	3,917,270	0	3,917,270	0	3,917,270
2027	4,118,640	0	4,118,640	0	4,118,640
2028	3,960,320	0	3,960,320	0	3,960,320
2029	3,775,000	0	3,775,000	0	3,775,000
2030	3,975,000	0	3,975,000	0	3,975,000
2031	4,130,000	0	4,130,000	0	4,130,000
2032	85,000	0	85,000	0	85,000
2033	85,000	0	85,000	0	85,000
2034	90,000	0	90,000	0	90,000
2035	95,000	0	95,000	0	95,000
2036	100,000	0	100,000	0	100,000
2037	100,000	0	100,000	0	100,000
	<u>66,219,404</u>	<u>0</u>	<u>66,219,404</u>	<u>0</u>	<u>66,219,404</u>

## Cleveland Utilities Debt

Cleveland Utilities has several outstanding bond issues as of June 30, 2010. A projected outstanding loan in the approximate amount of \$815,399 to the Tennessee State Revolving Loan Fund is not included in this analysis because it has not been finalized at the current time. When finalized, it will be at a variable rate of interest over an approximate 20 year term in the wastewater division.

Those issues currently on the books are summarized below and a combined Debt Service Repayment Schedule for current and future issues is also presented.

Cleveland Utilities budget for fiscal year 2011 projects future rate increases as listed below. These rate increases are required in order to meet the repayment requirements of current and projected new issues. It is important to note neither future issues or rate increases (beyond fiscal year 2011) have been approved as the budget approval process is for only one year at a time. Projections beyond the one year timetable are for planning purposes.

<u>Year</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
2011	-	6.0	5.0
2012	1.0	6.0	5.0
2013	-	6.0	-
2014	-	6.0	5.0
2015	2.0	1.0	-
2016	-	1.0	5.0
2017	-	1.0	-
2018	-	1.0	-
2019	-	1.0	-
2020	1.0	1.0	-

These projections assume a rate of growth based on historical growth patterns adjusted for changing economic conditions. Increases from suppliers (TVA and water providers) other than those included in the numbers above, if they occur, will be passed through to retail customers through additional rate increases.

### Outstanding Issues

During fiscal year 2010, all variable rate notes on the books of Cleveland Utilities were refinanced through the issuance of fixed rate bonds. This refinancing paid off the following issues:

<u>Description</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
Tennessee Municipal Bond Fund	2,375,000	4,750,000	2,850,000
Public Building Authority - Sevier Co - D3	645,000	-	-
Public Building Authority - Blount Co - A2F	1,080,000	1,460,000	-
Public Building Authority - Sevier Co - E4	1,625,000	438,333	876,667
Public Building Authority - Blount Co - D4A	2,250,000	2,375,000	1,525,000
Public Building Authority - Sevier Co - D2	-	1,815,000	605,000
Public Building Authority - Sevier Co - C4	-	894,231	965,769
Public Building Authority - Blount Co - A7B	-	1,000,000	2,000,000
Public Building Authority - Blount Co - B4C	-	1,750,000	750,000
Total	<u>7,975,000</u>	<u>14,482,564</u>	<u>9,572,436</u>

As a result of this refinancing, all bonds payable on the books of Cleveland Utilities as of June 30, 2010 are fixed rate issues and consists of the following:

<u>Description</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
(1) 2003 Series Revenue and Tax Refunding Issue	-	1,005,000	955,000
(2) 2004 Series Revenue and Tax Refunding Issue	-	1,051,282	11,138,718
(3) 2007 Series Revenue and Tax Issue	1,315,000	3,205,000	3,950,000
(4) 2009B Series Revenue and Tax Refunding Issue	-	800,000	2,630,000
(5) 2009C Series Revenue and Tax Refunding Issue	-	6,660,000	5,455,000
(6) 2009D Series Revenue and Tax Refunding Issue	7,435,000	7,470,000	4,095,000
Total	<u>8,750,000</u>	<u>20,191,282</u>	<u>28,223,718</u>

Pertinent information on each issue follows:

(1) Issue Date:	12/23/2003
Amount:	4,675,000
Maturity:	9/1/2013
Average Rate:	3.03
Purpose:	To refinance 1998 Series Water and Sewer Revenue and Tax Bonds

(2) Issue Date: 3/18/2004  
Amount: 13,455,000  
Maturity: 9/1/2028  
Average Rate: 4.05  
Purpose: To refinance 1997 and 1999 Series Water and Sewer Revenue and Tax Bonds

(3) Issue Date: 2/15/2007  
Amount: 8,750,000  
Maturity: 6/1/2037  
Average Rate: 4.37  
Purpose: Fund capital improvements as detailed below:  
Electric 1,500,000  
Water 3,250,000  
Sewer 4,000,000

(4) Issue Date: 2/27/2009  
Amount: 4,505,000  
Maturity: 9/1/2014  
Average Rate: 2.89  
Purpose: To refinance a portion of the 1997 and 2001 Series Bonds

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

(6) Issue Date: 8/26/2009  
Amount: 19,525,000  
Maturity: 6/1/2024  
Average Rate: 3.59  
Purpose: To refinance outstanding variable rate loans

All bonds are collateralized as to payment of principal and interest by a pledge of sufficient revenues, after deduction of all current operating expenses, to meet principal and interest payments when due. In the event of a deficiency of revenues, the full faith, credit and resources of the City of Cleveland are irrevocably pledged for the prompt payment of principal and interest when due.

Future Issues

The following represents all projected (as of June 30, 2010) bond and/or note issues for Cleveland Utilities by fiscal year.

<u>Fiscal Year</u>	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>
2011	7,500,000	2,750,000	-
2012	-	3,000,000	-
2013	-	2,000,000	-
2014	3,000,000	1,000,000	-
2015	3,000,000	1,500,000	-
2016	2,000,000	-	-
2017	2,500,000	-	-
2018	3,000,000	-	-
2019	-	500,000	-
2020	3,500,000	-	-

These issues will be necessary (projected) to complete the capital projects identified in the long-term capital improvements plan included in the fiscal year 2011 budget.

CLEVELAND UTILITIES

EXISTING DEBT (PRINCIPAL)  
PAYMENT SCHEDULE AS OF 06/30/10

	ELECTRIC	WATER	SEWER	TOTAL
2011	610,000	928,462	1,676,538	3,215,000
2012	605,000	1,006,923	1,808,077	3,420,000
2013	595,000	1,010,897	1,809,103	3,415,000
2014	615,000	1,020,385	1,854,615	3,490,000
2015	635,000	1,019,872	1,875,128	3,530,000
2016	630,000	1,034,359	1,885,641	3,550,000
2017	625,000	1,118,333	1,911,667	3,655,000
2018	550,000	1,162,821	1,882,179	3,595,000
2019	545,000	1,197,308	1,302,692	3,045,000
2020	545,000	1,255,641	1,279,359	3,080,000
2021	565,000	1,300,128	1,314,872	3,180,000
2022	500,000	1,334,615	1,335,385	3,170,000
2023	500,000	1,054,615	1,315,385	2,870,000
2024	520,000	769,103	1,140,897	2,430,000
2025	535,000	793,590	891,410	2,220,000
2026	75,000	868,077	896,923	1,840,000
2027	50,000	867,564	847,436	1,765,000
2028	50,000	767,051	822,949	1,640,000
2029		196,538	553,462	750,000
2030		160,000	195,000	355,000
2031		165,000	205,000	370,000
2032		175,000	215,000	390,000
2033		180,000	225,000	405,000
2034		190,000	230,000	420,000
2035		195,000	240,000	435,000
2036		205,000	250,000	455,000
2037		215,000	260,000	475,000
2038				-
2039				-
2040				-
	8,750,000	20,191,282	28,223,718	57,165,000

\*

\* Does not include SRLF referred to in paragraph 1, page 1.

CLEVELAND UTILITIES

PROJECTED ADDITIONAL DEBT (PRINCIPAL)  
PAYMENT SCHEDULE AS OF 06/30/10

	ELECTRIC	WATER	SEWER	TOTAL
2011	-	-	-	-
2012	375,000	137,500	-	512,500
2013	375,000	287,500	-	662,500
2014	375,000	387,500	-	762,500
2015	525,000	437,500	-	962,500
2016	675,000	512,500	-	1,187,500
2017	775,000	512,500	-	1,287,500
2018	900,000	512,500	-	1,412,500
2019	1,050,000	512,500	-	1,562,500
2020	1,050,000	537,500	-	1,587,500
2021	1,225,000	537,500	-	1,762,500
2022	1,225,000	537,500	-	1,762,500
2023	1,225,000	537,500	-	1,762,500
2024	1,225,000	537,500	-	1,762,500
2025	1,225,000	537,500	-	1,762,500
2026	1,225,000	537,500	-	1,762,500
2027	1,225,000	537,500	-	1,762,500
2028	1,225,000	537,500	-	1,762,500
2029	1,225,000	537,500	-	1,762,500
2030	1,225,000	537,500	-	1,762,500
2031	1,225,000	537,500	-	1,762,500
2032	850,000	400,000	-	1,250,000
2033	850,000	250,000	-	1,100,000
2034	850,000	150,000	-	1,000,000
2035	700,000	100,000	-	800,000
2036	550,000	25,000	-	575,000
2037	450,000	25,000	-	475,000
2038	325,000	25,000	-	350,000
2039	175,000	25,000	-	200,000
2040	175,000	-	-	175,000
	<u>24,500,000</u>	<u>10,750,000</u>	<u>0</u>	<u>35,250,000</u>

CLEVELAND UTILITIES

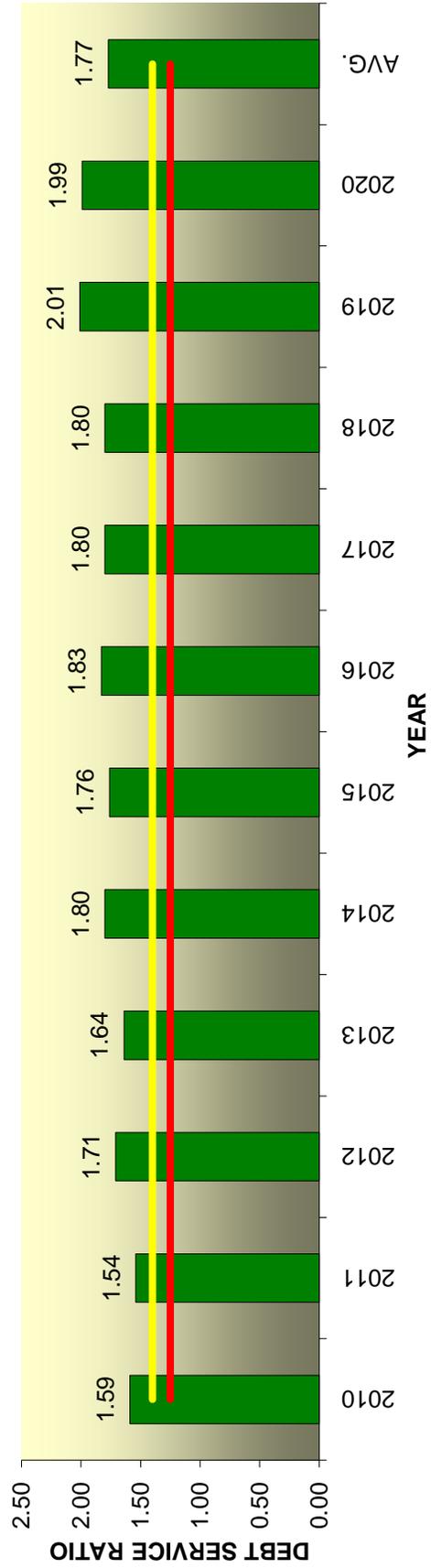
TOTAL DEBT (CURRENT & PROJECTED)  
PAYMENT SCHEDULE AS OF 06/30/10

	ELECTRIC	WATER	SEWER	TOTAL
2011	610,000	928,462	1,676,538	3,215,000
2012	980,000	1,144,423	1,808,077	3,932,500
2013	970,000	1,298,397	1,809,103	4,077,500
2014	990,000	1,407,885	1,854,615	4,252,500
2015	1,160,000	1,457,372	1,875,128	4,492,500
2016	1,305,000	1,546,859	1,885,641	4,737,500
2017	1,400,000	1,630,833	1,911,667	4,942,500
2018	1,450,000	1,675,321	1,882,179	5,007,500
2019	1,595,000	1,709,808	1,302,692	4,607,500
2020	1,595,000	1,793,141	1,279,359	4,667,500
2021	1,790,000	1,837,628	1,314,872	4,942,500
2022	1,725,000	1,872,115	1,335,385	4,932,500
2023	1,725,000	1,592,115	1,315,385	4,632,500
2024	1,745,000	1,306,603	1,140,897	4,192,500
2025	1,760,000	1,331,090	891,410	3,982,500
2026	1,300,000	1,405,577	896,923	3,602,500
2027	1,275,000	1,405,064	847,436	3,527,500
2028	1,275,000	1,304,551	822,949	3,402,500
2029	1,225,000	734,038	553,462	2,512,500
2030	1,225,000	697,500	195,000	2,117,500
2031	1,225,000	702,500	205,000	2,132,500
2032	850,000	575,000	215,000	1,640,000
2033	850,000	430,000	225,000	1,505,000
2034	850,000	340,000	230,000	1,420,000
2035	700,000	295,000	240,000	1,235,000
2036	550,000	230,000	250,000	1,030,000
2037	450,000	240,000	260,000	950,000
2038	325,000	25,000.00	-	350,000
2039	175,000	25,000.00	-	200,000
2040	175,000	-	-	175,000
	<u>33,250,000</u>	<u>30,941,282</u>	<u>28,223,718</u>	<u>92,415,000</u>

**CLEVELAND UTILITIES  
WATER / WASTEWATER DIVISION  
BOND COVERAGE  
2010 -- 2020**

Target Ratios

Rating Agencies - Red  
Cleveland Utilities - Yellow



## ***Debt Service Fund***

### ***Organization Chart:***

No personnel are funded out of this fund.

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

As stated in the Debt Administration overview, this fund is used to pay all the general government debt service payments on general obligation bonds, capital outlay notes, or other debt instruments. The revenues are derived from the entity for whom the debt was issued. Generally, all debt issued for the City departments is paid for by a transfer from the General Fund. All debt issued by the city to fund new school construction is financed by transfers from the General Fund and the Schools General Fund. Debt issued by the City for the Library Fund is repaid through a transfer from the General Fund. The debt issued on behalf of the Bradley County E 911 Emergency Communications District (ECD) is funded through its impact payment. An additional source of revenue is interest income.

### ***Goals and Objectives:***

- Issue bonds and capital outlay notes only for capital improvements and moral obligations.
- Issue no bonds or capital outlay notes to purchase a fixed asset, which has a shorter useful life than the term of the debt instrument.
- Issue no bonds or capital outlay notes if the outstanding indebtedness (not including debt for Cleveland Utilities) would exceed 10% of the total assessed valuation of property within the City.
- Identify a firm source of revenue before the issuance of any long-term debt.

### ***Performance Measures:***

Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Debt Limit Policy % (Outstanding Net Bonded Debt/Total Assessed Valuation)	64.41%	66.20%	58.67%	57.54%
Debt Margin per Policy	\$34,888,153	\$33,152,828	\$44,594,681	\$45,822,410
General Government Net Bonded Debt per Capita	\$1,605	\$1,617	\$1,561	\$1,531

CITY OF CLEVELAND						
FUND #210 - DEBT SERVICE						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
36110	INTEREST INCOME	17,280	6,000	6,000	3,000	3,000
36810	TRANS-GENERAL FUND	3,628,700	3,214,600	3,214,600	3,435,400	2,663,700
36820	TRANS-STATE STREET AID	488,000	390,400	390,400	405,000	405,000
36824	TRANS-BRUSH CHIPPING FUND	0	42,400	42,400	0	0
36826	TRANS-STORM WATER FUND	17,900	17,400	17,400	18,900	18,900
36965	TRANS-CITY SCHOOLS-CHILLER	113,300	112,100	112,100	0	0
36970	CBCC IMPACT PYMT	81,654	93,000	93,000	81,300	81,300
36972	BRADLEY COUNTY PAYMENT	47,379	146,600	146,600	146,700	146,700
36973	TRANS-CITY SCHOOLS-CHS/CMS	130,200	131,000	131,000	149,700	149,700
36974	CITY SCHOOLS FOR WRESTLING	116,700	116,800	116,800	116,800	116,800
36975	CITY SCHOOLS FOR CMS ATHL	53,000	53,000	53,000	53,000	53,000
36976	CITY SCHOOLS FOR GEOTHERMAL	291,600	292,000	292,000	292,100	292,100
36980	REFUNDING BONDS ISSUED	25,544,831	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>30,530,543</b>	<b>4,615,300</b>	<b>4,615,300</b>	<b>4,701,900</b>	<b>3,930,200</b>
EXPENDITURES						
DEPARTMENT #49000						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Debt service - principal payments:</b>						
614	NOTE PRIN PYMT-					
	TN LOANS-96E5-#2 FIREHALL	100,000	105,000	0	0	0
615	SERIES 1997, REFUNDING	585,000	610,000	0	0	0
616	SERIES 1999, GEN IMPR BONDS	375,000	0	0	0	0
617	SERIES 2001, REFUNDING	430,000	445,000	0	0	0
619	SERIES 2005, GIBF VI-E-4	25,000	50,000	0	0	0
620	SERIES 2005, REFUNDING	45,000	150,000	150,000	150,000	150,000
622	SERIES 2007A-SCHOOLS	110,000	150,000	150,000	155,000	155,000
624	NOTE PRIN PYMT-					
	TN LOANS-97IIC-911 CENTER	60,000	65,000	0	0	0
626	2008 TMBF SERIES	88,000	92,000	0	0	0
627	2008 TMBF SERIES-LIB COUNTY	40,700	58,000	58,000	61,000	61,000
628	SERIES 2009 B-REFUNDING	0	0	1,100,000	1,000,000	1,000,000
629	SERIES 2009 C-REFUNDING	0	0	175,000	300,000	300,000
630	SERIES 2009 D-REFUNDING	0	0	235,000	250,000	250,000
	<b>Subtotal:</b>	<b>1,858,700</b>	<b>1,725,000</b>	<b>1,868,000</b>	<b>1,916,000</b>	<b>1,916,000</b>
<b>Debt service - interest payments:</b>						
637	INT PYMT-TN LOANS-96E5	37,211	46,500	4,100	0	0
638	INT PYMT-TN LOANS-97IIC	21,654	28,000	3,800	0	0

<b>EXPENDITURES</b>						
<b>DEPARTMENT #49000</b>						
<b>OBJECT CODE</b>		<b>2008-2009 ACTUAL</b>	<b>2009-2010 ORIGINAL BUDGET</b>	<b>2009-2010 AMENDED BUDGET</b>	<b>2010-2011 REQUESTED</b>	<b>2010-2011 PROPOSED</b>
640	INT PYMT-TN LOANS-2000IVC3	598,205	500,000	0	0	0
643	INT PYMT-SERIES 1997 REFUND.	144,278	115,900	0	0	0
644	INT PYMT-SERIES 1999 GIBF	18,188	0	0	0	0
645	INT PYMT-SERIES 2001 REFUND.	54,450	35,100	0	0	0
646	INT PYMT-TN LNS-2001 ISSUE A-2-A	720,808	558,800	0	0	0
647	INT PYMT-SERIES 2002 GIBF A-7-B	28,757	52,300	4,700	0	0
648	INT PYMT-SERIES 2005 GIBF VI-E-4	52,629	46,300	9,200	0	0
649	INT PYMT-SERIES 2005 GIBF D-4-A	562,589	925,000	0	0	0
650	INT PYMT-SERIES 2005 REFUNDING	432,763	431,500	431,500	426,600	426,600
651	INT PYMT-SERIES 2007A-SCHOOLS	257,163	252,500	252,500	246,200	246,200
652	INT PYMT-2008 TMBF SERIES	30,338	140,600	35,100	0	0
653	INT PYMT-2008 TMBF-LIB COUNTY	6,679	88,600	88,600	85,700	85,700
654	INT PYMT-2009 REFUNDING E-9-A	1,267	0	1,449,100	1,066,900	1,066,900
656	INT PYMT-SERIES 2009B-REFUNDING	0	0	77,800	53,300	53,300
657	INT PYMT-SERIES 2009C-REFUNDING	0	0	510,500	632,500	632,500
658	INT PYMT-SERIES 2009D-REFUNDING	0	0	211,200	271,700	271,700
<b>Subtotal:</b>		<b>2,966,976</b>	<b>3,221,100</b>	<b>3,078,100</b>	<b>2,782,900</b>	<b>2,782,900</b>
<b>Operating expenditures:</b>						
691	BOND PAYING AGENTS FEES	3,159	6,000	6,000	3,000	3,000
693	ISSUANCE COST	206,907	0	0	0	0
700	PYMT-REFUNDING BONDS-ESCROW	25,337,924	0	0	0	0
<b>Subtotal:</b>		<b>25,547,990</b>	<b>6,000</b>	<b>6,000</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL EXPENDITURES</b>		<b>30,373,666</b>	<b>4,952,100</b>	<b>4,952,100</b>	<b>4,701,900</b>	<b>4,701,900</b>

## Capital Projects Funds

The Capital Projects Funds are used to account for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Capital Improvement Program Fund:** This fund accounts for city-wide capital projects funded mainly by a transfer from the city's General Fund.

**Sales Tax Capital Projects Fund:** This fund accounts for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. All monies accumulated in this fund are designated for capital projects.

**2005 D-4-A General Improvement Bond Fund:** This fund accounts for the proceeds of the 2005 General Improvement Bonds issued by the City of Cleveland for capital projects.

**2008 TMBF Note Fund:** This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$2,900,000 for library and school capital projects.

**2008 TMBF Note Fund (County Portion):** This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$1,812,700 for the Bradley County portion of the library building improvements.

**2009 Bradley County Build America Bond Fund:** This fund accounts for Build America bonds issued by Bradley County to fund public school systems' capital improvement needs.

**2009 QSCB Fund:** This fund accounts for proceeds from School Construction Bonds issued by the State of Tennessee. These funds are being used for a portion of the costs for a new science wing at Cleveland High School.

**ARRA Grant Projects Fund:** This fund accounts for the proceeds from America Recovery and Reinvestment Act (ARRA) grants for acquiring various capital assets for the city.

**Tennessee Housing Development Agency Home Grants Fund:** This fund accounts for grants received from the Tennessee Housing Development Agency for housing rehabilitation in the community.

## ***CAPITAL IMPROVEMENTS PROJECTS***

Planning for the financing and acquisition of major capital improvements is the most difficult aspect of municipal budgeting. Capital expenditures include the acquisition, expansion or rehabilitation of city buildings, equipment, land and infrastructure improvements. They also include vehicle and equipment replacement or acquisition. The sources of revenue used to acquire capital assets can be current revenues, fees and charges, general obligation bonds, revenue bonds, capital outlay notes, lease/purchase agreements, federal and state grants, intergovernmental revenues, proceeds from the sale of fixed assets, and net income and depreciation in proprietary funds. The issuance of debt requires additional revenues to pay the increased debt service (principal and interest payments) either from the Debt Service Fund, or from enterprise and internal service funds such as Cleveland Utilities' Electric Fund and Water/Wastewater Fund, Brush Chipping Fund, and the Fleet Management Fund.

Planning capital improvement projects begins at the Fall Planning session which is attended by the City Council, Department Heads, Cleveland Utilities, and City Schools. The council's priorities are established at the end of this planning session. In December, department heads submit detailed project sheets for the CINI (Capital Improvements Needs Inventory) which includes the cost of the project and any impact upon the city's operating budget. The city's budget planning session is held in late March or early April and proposed capital projects are discussed by the departments and city council. The city manager submits the proposed capital budget along with a proposed funding plan.

Cleveland Utilities' (CU) capital improvements are financed from their fees and charges within each enterprise fund, and therefore do not require a separate fund. Cleveland Utilities develops a separate Capital Improvements Program with ten years of planned improvements. That document is available from either the City Clerk's Office, or the Office of CU's General Manager. Those projects are not included in this document due to their volume and the fact they do not impact the city's budget in any way.

Capital improvement projects for departments or functions financed by the General Fund are financed in the Capital Improvements Program Fund. In order to improve the level of investment in street repaving, drainage systems, sidewalk replacement, equipment, vehicles, and building renovation, the city has tried to stabilize this fund by budgeting about \$750,000 annually from current revenues. Due to the lack of growth in revenues, the fund will only receive \$325,000 in FY2011.

Beginning in May 2009, the City local option sales tax will increase by 0.5%. This increase was approved by the voters in a referendum held on March 10. This tax will be used to fund capital needs of the City and the City Schools.

Capital improvement projects for the Cleveland City Schools are financed in three ways. The schools' current revenues finance smaller capital improvements for the school system. Major school projects funded by general obligation bonds or capital

outlay notes are accounted for in individual capital project funds. The third funding source is the Sales Tax Capital Projects Fund.

Capital improvement projects for the Library are funded within the Library General Fund. The Library is a joint agency of the City and County, governed by an appointed Library Board.

Small capital improvement projects for the Fleet Management are funded within the internal service fund entitled Fleet Management Fund.

The city prepares a separate six-year Capital Improvement Needs Inventory (CINI) which includes all capital projects requested by departments. Cleveland Utilities prepares a separate document for its water, sewer, and electric capital improvements. The CINI is available from the City Clerk's Office.

A brief description of the projects funded in FY2011 is included in this section. Also included is a summary schedule by department of all capital requests for the next six years.

#### **SOURCE OF CAPITAL PROJECT FUNDS FOR FY 2011**

The capital projects funded in FY2011 total \$2,925,000. Major capital funds are summarized below.

##### **Capital Improvements Program Fund:**

For FY2011, the CIP Fund will receive a \$325,000 transfer from the General Fund and \$6,700 from the Meiler Trust Fund.

##### **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 \$1,600,000 has been budgeted in FY2011 for city projects and \$750,000 for school projects.

##### **Tennessee Housing Development Agency Home Grants Fund:**

This fund accounts for grants received from the Tennessee Housing Development Agency for housing rehabilitation in the community. This fund will receive \$250,000 in FY2011.

## Capital Improvement Program

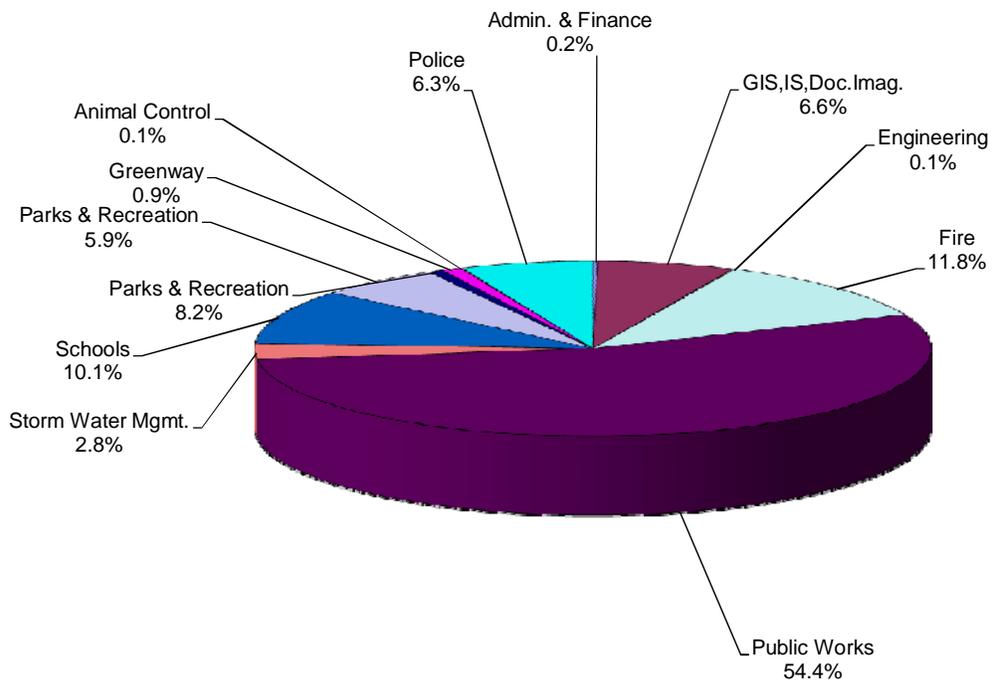
Proj.ID	Project	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	Total:
<b>Proposed Projects for CIP Fund:</b>								
AF1	Office Equipment	0	5,000	5,000	5,000	5,000	5,000	25,000
AF2	Vehicle Replacement	0	0	0	0	24,500	0	24,500
AF-IS1	GIS	0	48,800	50,300	51,800	52,300	54,300	257,500
AF-IS2	Software License	0	25,000	30,000	30,000	30,000	35,000	150,000
AF-IS3	Computer Maint. & Software	325,000	130,600	125,600	128,400	133,000	147,400	990,000
AF-IS4	Elec. Doc. Mgmt. (SETDD)	0	5,000	5,000	5,000	5,000	5,000	25,000
PI1	Community Dev. Vehicle	0	50,000	25,000	0	25,000	0	100,000
PI2	Community Dev. Lot Clearing	0	10,000	10,000	10,000	10,000	10,000	50,000
PR1	Cherokee Springs Impr./Equip	0	55,000	38,000	53,000	60,000	1,000	207,000
PR2	N.E. Masterplan Phases	0	350,000	55,000	0	0	0	405,000
PR4	Playground Equipment	0	15,000	15,000	15,000	15,000	15,000	75,000
PR6	Tinsley Park Improvements	0	10,000	25,000	0	0	0	35,000
PR8	Comm. Ctr. Improvements	0	10,000	0	0	0	0	10,000
PD1	Police Vehicles	0	250,000	253,000	253,000	256,000	256,000	1,268,000
PD2	Police Misc. Equip.	0	15,000	15,000	15,000	15,000	15,000	75,000
PWD1	Major Paving	0	585,000	585,000	585,000	585,000	585,000	2,925,000
PWD2	Public Works Projects	0	35,000	35,000	35,000	35,000	35,000	175,000
PWD3	Paving Maintenance	0	0	0	0	0	0	0
PWD4	Sidewalks	0	33,000	33,000	33,000	33,000	33,000	165,000
PWD9	Engineering Equip/Vehicles	0	0	0	20,000	0	0	20,000
AC1	Animal Control Impr./Equip.	0	0	0	0	0	0	0
FD1	Fire Dept. Equipment	0	50,000	50,000	50,000	50,000	50,000	250,000
<b>Total Projects Funded:</b>		<b>\$325,000</b>	<b>\$1,682,400</b>	<b>\$1,354,900</b>	<b>\$1,289,200</b>	<b>\$1,333,800</b>	<b>\$1,246,700</b>	<b>\$7,232,000</b>
<b>Funding Sources:</b>								
		<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>
	Transfer from General Fund	325,000	1,537,400	1,209,900	1,144,200	1,188,800	1,101,700	6,507,000
	Transfer from State St. Aid	0	120,000	120,000	120,000	120,000	120,000	600,000
	Transfer from Meiler	6,700	0	0	0	0	0	6,700
	Interest Income	0	25,000	25,000	25,000	25,000	25,000	125,000
	Use of CIP Fund Balance	0	0	0	0	0	0	0
<b>Total Funding Sources:</b>		<b>\$331,700</b>	<b>\$1,682,400</b>	<b>\$1,354,900</b>	<b>\$1,289,200</b>	<b>\$1,333,800</b>	<b>\$1,246,700</b>	<b>\$7,238,700</b>
<b>Proposed Bond Fund Projects:</b>								
		<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>
	Public Works Facility	0	0	0	0	1,625,000	0	1,625,000
	Fire Impr./Equipment	0	0	1,300,000	0	25,000	0	1,325,000
	Fire Hall Station #6	0	0	920,000	0	0	0	920,000
	Cher. Springs - Equip/Improv	0	0	220,000	0	0	0	220,000
	Tinsley - Lighting	0	0	125,000	0	125,000	0	250,000
	Parks & Recreation Projects	0	0	0	0	0	0	0
	Fletcher - Phase V	0	0	50,000	0	0	0	50,000
	Detention Ponds	0	0	300,000	0	0	0	300,000
	Major Drainage Projects	0	0	200,000	0	100,000	0	300,000
	Greenway Project Phase III	0	0	200,000	0	0	0	200,000
	Major Intersection Improvements	0	0	200,000	0	200,000	0	400,000
	Public Works Equipment	0	0	100,000	0	100,000	0	200,000
	Public Works Projects	0	0	0	0	0	0	0
	Animal Shelter Equipment	0	0	0	0	0	0	0
	School Impr./Equipment	0	0	1,145,000	0	1,000,000	0	2,145,000
<b>Total Projects Funded by Future Bonds:</b>		<b>0</b>	<b>0</b>	<b>4,760,000</b>	<b>0</b>	<b>3,175,000</b>	<b>0</b>	<b>\$7,935,000</b>
<b>Funding Sources:</b>								
		<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>
	Transf. Storm Water for Debt Serv.	0	0	40,000	0	0	0	40,000
	Transf. Gen. Fund for Debt Service	0	0	409,600	0	160,000	0	569,600
<b>Total Funding Sources:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$449,600</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$609,600</b>
<b>Required Tax Increase for Bond Projects:</b>		<b>0.0</b>	<b>0.0</b>	<b>4.1</b>	<b>0.0</b>	<b>1.6</b>	<b>0.0</b>	
		<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	<b>cents</b>	
<b>Unfunded Transportation Plan</b>			<b>1,020,000</b>	<b>1,020,000</b>	<b>1,320,000</b>	<b>1,320,000</b>	<b>1,320,000</b>	<b>\$6,000,000</b>

## Capital Improvement Program

<b>Total Projects by Department:</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>	
General Government	0	0	0	0	0	0	0	0
Administration & Finance	0	5,000	5,000	5,000	29,500	5,000	49,500	
Admin. & Fin. GIS,IS,Doc.Imag.	325,000	209,400	210,900	215,200	220,300	241,700	1,422,500	
Community Development	0	60,000	35,000	10,000	35,000	10,000	150,000	
Fire Department	0	50,000	2,270,000	50,000	75,000	50,000	2,495,000	
Greenway	0	0	200,000	0	0	0	200,000	
Fletcher Park Match	0	15,000	65,000	15,000	15,000	15,000	125,000	
Parks & Recreation	0	425,000	463,000	53,000	185,000	1,000	1,127,000	
Police Department	0	265,000	268,000	268,000	271,000	271,000	1,343,000	
Public Works	0	653,000	953,000	653,000	2,578,000	653,000	5,490,000	
Storm Water Mgmt.	0	0	500,000	0	100,000	0	600,000	
Animal Control	0	0	0	0	0	0	0	
Engineering Equip./Vehicles	0	0	0	20,000	0	0	20,000	
Schools - Funded by City	0	0	1,145,000	0	1,000,000	0	2,145,000	
Schools - Funded by Br. County	0	0	0	0	0	0	0	
Transportation Plan	0	1,020,000	1,020,000	1,320,000	1,320,000	1,320,000	6,000,000	
<b>Total Funding:</b>	<b>\$325,000</b>	<b>\$2,702,400</b>	<b>\$7,134,900</b>	<b>\$2,609,200</b>	<b>\$5,828,800</b>	<b>\$2,566,700</b>	<b>\$21,167,000</b>	
<b>Departments by Percentage:</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>Total:</b>	
General Government	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Admin. & Finance	0.0%	0.2%	0.1%	0.2%	0.5%	0.2%	0.2%	0.2%
Admin. & Fin. GIS Dept.	100.0%	7.7%	3.0%	8.2%	3.8%	9.4%	6.7%	
Community Development	0.0%	2.2%	0.5%	0.4%	0.6%	0.4%	0.7%	
Fire Department	0.0%	1.9%	31.8%	1.9%	1.3%	1.9%	11.8%	
Greenway	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	0.9%	
Fletcher Park Match	0.0%	0.56%	0.91%	0.57%	0.26%	0.58%	0.6%	
Parks & Recreation	0.0%	15.7%	6.5%	2.0%	3.2%	0.0%	5.3%	
Police Department	0.0%	9.8%	3.8%	10.3%	4.6%	10.6%	6.3%	
Public Works	0.0%	24.2%	13.4%	25.0%	44.2%	25.4%	25.9%	
Storm Water Management	0.0%	0.0%	7.0%	0.0%	1.7%	0.0%	2.8%	
Animal Control	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Engineering	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.1%	
Schools -Funded by City	0.0%	0.0%	16.0%	0.0%	17.2%	0.0%	10.1%	
Schools -Funded by County	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Transportation Plan	0.0%	37.7%	14.3%	50.6%	22.6%	51.4%	28.3%	
<b>Total:</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

MAJOR USES OF CAPITAL PROJECT FUNDS AND THEIR IMPACT ON THE OPERATING BUDGET			
			<b>Impact on FY 2011 Operating Budget</b>
<u>Capital Equipment./Project</u>	<u>FY 2010 Cost</u>	<u>Description</u>	<u>Cost or (Savings)</u>
<b><u>City-Wide Computer Info System:</u></b>			
City-wide System	325,000	Computer Maintenance	(25,000)
<b>CIP FUND TOTAL</b>	<b>\$325,000</b>		<b>(25,000)</b>
<p>The Sales Tax Capital Projects Fund is the only other fund expected to be used for capital items. These items are listed on page xix. Street paving is expected to save the operating budget approximately \$25,000 since repairs will not have to be made to these streets in the current year. The remaining equipment will not be ordered until late in the current year when funds have been accumulated to pay for the items. It is not expected that there will be any impact on the current year budget since the equipment will not be placed in service until the next budget year.</p>			

**Capital Improvement Projects Financed by City  
Expenditure Summary  
FY2011 - 2016**



## **Capital Improvement Program Fund**

### **Organization Chart:**

No personnel are funded out of this 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, Fleet Management, and the Library are funded either within their individual fund or the note or bond fund used to finance the capital project.

The FY2011 budget includes very limited funding for capital items. The slowing of the economy has decreased the revenue growth, resulting in less funds being available for transfer to this fund. For FY2011, the CIP Fund will receive a \$325,000 transfer from the General Fund and \$6,700 from the Meiler Trust Fund.

\$325,000 in funding has been allocated for the Information Technology Department. This will help maintain over 250 computers and servers, licensing fees and with cost of repairs and replacement of old equipment. This will help reduce costs of maintenance and help city employees complete their daily tasks.

The allocation of \$6,700 from the Meiler Trust Fund will provide for the remaining funds needed to purchase a truck for the Animal Shelter.

### **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.

CITY OF CLEVELAND						
FUND #322 - CAPITAL IMPROVEMENTS PROGRAM FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33194	HOMELAND SEC 08-POLICE	162,793	0	0	0	0
33195	HOMELAND SEC 08-FIRE	55,165	0	0	0	0
33196	HOMELAND SEC 09-FIRE	31,166	0	0	0	0
33197	FEMA-CPAT EQUIPMENT	0	0	118,464	0	0
33198	BOMB EQUIPMENT	0	0	152,000	0	0
33199	HOMELAND SEC 09-RADIOS	0	0	118,943	0	0
33431	STATE GRANT-TREE INVENTORY	7,998	0	0	0	0
33436	SAFE ROUTES TO SCHOOLS	0	0	232,200	0	0
33494	STATE GRANT-SOCCER FIELD	5,000	0	0	0	0
33495	TDEC-FASTRACK FIDP	6,000	0	0	0	0
33496	TEMA GRANT 18 & EAST ST	1,230,022	0	0	0	0
33497	STATE GRANT-DRY CLEANER FUND	8,403	0	0	0	0
36110	INTEREST INCOME	174	10,000	0	0	0
36190	INTEREST-LGIP MOUSECREEK	1,174	0	0	0	0
36332	SALE OF FIRE TRUCK-87 PUMPER	3,000	0	0	0	0
36333	SALE OF MDT'S	10,000	0	0	0	0
36335	SALE OF RESCUE EQUIPMENT	10,000	0	0	0	0
36336	SALE OF MOBILE HOMES	26,303	0	0	0	0
36337	SALE OF '79 MACK PUMPER	11,216	0	0	0	0
36339	SALE OF DALTON PIKE ROW	1,422,300	0	0	0	0
36342	SALE OF PUBLIC WORKS EQUIP	0	0	7,700	0	0
36710	VETERANS PARK	2,000	0	6,800	0	0
36810	TRANS-GENERAL FUND	110,900	294,200	344,200	325,000	0
36962	TRANS-STATE STREET AID	0	19,000	0	0	0
36963	TRANS FROM 2005 GIBF-D-4-A	41,080	0	101,419	0	0
36966	TRANS FROM MEILER	17,300	15,000	6,700	6,700	0
36969	TRANS FROM 2008 TMBF	9,262	0	0	0	0
36991	REIMB-GUARDRAILS/SIGNS	3,515	0	0	0	0
36994	SUNDRY INCOME	30	0	0	0	0
36995	MAINSTREET-FIRST ST SQUARE PRJ	68,040	0	42,610	0	0
36998	EXIT 25 REIMB-CHAMBER	0	0	6,500	0	0
	<b>TOTAL REVENUES</b>	<b>3,242,841</b>	<b>338,200</b>	<b>1,137,536</b>	<b>331,700</b>	<b>0</b>
EXPENDITURES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 REQUESTED
<b>GENERAL GOVERNMENT: 41110</b>						
954	FIRST ST SQUARE PROJECT	42,879	0	214,724	0	0
957	CITY PARKING LOTS-SURVEY	650	0	0	0	0
958	TRI-STATE EXHIBITION APPROP	50,000	0	0	0	0
959	VETERANS PARK TREES	0	0	8,800	0	0
	<b>Subtotal:</b>	<b>93,529</b>	<b>0</b>	<b>223,524</b>	<b>0</b>	<b>0</b>
<b>COMMUNITY DEVELOPMENT: 41710</b>						
911	LOT CLEARING	749	0	0	0	0
	<b>Subtotal:</b>	<b>749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 REQUESTED
<b>CITY-WIDE CPTR INFO SYSTEMS: 41990</b>						
255	ELEC. DOC. MGMT. (SETD)	8,600	0	5,000	0	0
256	SOFTWARE MAINTENANCE	53,966	0	81,625	0	0
283	TRAVEL & TRAINING	2,324	0	5,000	0	0
940	CITY-WIDE SYSTEM	94,967	294,200	153,703	325,000	0
953	GIS PROGRAM EXPENSES	62,165	0	62,500	0	0
954	LICENSE FEES	21,289	0	25,000	0	0
956	GIS FLYOVER	13,162	0	10,000	0	0
<b>Subtotal:</b>		<b>256,473</b>	<b>294,200</b>	<b>342,828</b>	<b>325,000</b>	<b>0</b>
<b>POLICE DEPARTMENT: 42100</b>						
944	PATROL VEHICLES	17,623	0	0	0	0
951	POLICE RADIOS-08 HOMELAND SEC	162,793	0	0	0	0
952	HOMELAND SEC-BOMB EQUIP	0	0	152,000	0	0
953	RADIOS & EQUIP-HOMELAND SEC	0	0	87,143	0	0
<b>Subtotal:</b>		<b>180,416</b>	<b>0</b>	<b>239,143</b>	<b>0</b>	<b>0</b>
<b>FIRE DEPARTMENT: 42200</b>						
946	EXTRICATION/RESCUE EQUIPMENT	430	0	0	0	0
949	TRUCK EQUIPMENT	7,292	0	0	0	0
956	RADIOS	2,497	0	0	0	0
957	FIRE PUMPER REPLACEMENT	206,705	0	0	0	0
958	ISO FIREFIGHTING EQUIPMENT	10,191	0	0	0	0
959	HAZMAT EQUIPMENT	3,008	0	0	0	0
965	WELLNESS CENTER EQUIPMENT	12,310	0	0	0	0
966	FIRE RADIOS	57,310	0	0	0	0
967	HOMELAND SEC EQUIP/RADIOS	31,166	0	584	0	0
968	CPAT EQUIPMENT	7,998	0	150,079	0	0
968	RADIOS-HOMELAND SEC-09	0	0	31,800	0	0
969	FIRE TRUCK EQUIPMENT	0	0	20,000	0	0
970	FIRE TONE ALERT SYSTEM	0	0	80,000	0	0
<b>Subtotal:</b>		<b>338,907</b>	<b>0</b>	<b>282,463</b>	<b>0</b>	<b>0</b>
<b>PUBLIC WORKS-OPERATIONS: 43110</b>						
953	DETENTION PONDS	1,501,919	0	75,000	0	0
954	GEORGETOWN/25TH INTERS. IMPR	0	0	5,000	0	0
958	WILDWOOD DETENTION POND	20,094	0	0	0	0
964	GUARD-RAIL PROJECTS	8,125	0	0	0	0
969	PARKER ST WIDENING AT OMS	22,271	0	0	0	0
970	ROADSCAPES GRANT MATCH	400	0	26,000	0	0
971	CITY-WIDE ITS SYSTEM	17,948	0	0	0	0
972	PW BLDG PROPERTY SURVEY	4,531	0	0	0	0
973	SAFE ROUTES TO SCHOOLS	0	0	232,200	0	0
974	LIC ON APD 40	0	0	5,000	0	0
975	LAND-HILL & THIRD STREET	0	0	5,400	0	0
976	ROADSCAPES MATCH-PHASE II	0	0	30,000	0	0
977	ROADSCAPES MATCH-PHASE III	0	0	30,000	0	0
978	OCOEE STREET CURBING	0	0	14,120	0	0
980	20TH STREET (APD40 TO TASSO)	0	0	4,000	0	0
<b>Subtotal:</b>		<b>1,575,288</b>	<b>0</b>	<b>426,720</b>	<b>0</b>	<b>0</b>
<b>PUBLIC WORKS-LANDSCAPING:43140</b>						
901	EXIT 25 BEAUTIFICATION	0	0	6,500	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>0</b>

<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 REQUESTED
<b>PUBLIC WORKS-STATE STREET AID: 43190</b>						
931	PAVING MATERIALS	0	19,000	64,082	0	0
934	MAJOR DRAINAGE-SSA	127	0	17,176	0	0
939	SIDEWALKS-SSA	1,781	0	2,752	0	0
<b>Subtotal:</b>		<b>1,908</b>	<b>19,000</b>	<b>84,010</b>	<b>0</b>	<b>0</b>
<b>ANIMAL SHELTER: 44110</b>						
944	VEHICLE	17,288	15,000	0	0	0
945	TELEPHONE SYSTEM	4,591	0	0	0	0
<b>Subtotal:</b>		<b>21,879</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS &amp; RECREATION: 44420</b>						
938	WATERVILLE - BLDG. IMPR.	2,100	0	0	0	0
946	REC-REEL MOWER/TRAILER	14,500	0	0	0	0
952	SKATE BOARD PARK	21,148	0	0	0	0
969	LIGHTNING DETECTION SYSTEM	0	0	5,000	0	0
972	SOCCER FIELD	5,000	0	0	0	0
973	WATERVILLE IRRIGATION SYSTEM	8,369	0	0	0	0
974	N.E. ROOF	0	0	9,000	0	0
<b>Subtotal:</b>		<b>51,117</b>	<b>0</b>	<b>14,000</b>	<b>0</b>	<b>0</b>
<b>CHEROKEE SPRINGS: 44800</b>						
931	DALTON PIKE WIDENING	6,873	0	1,425,928	0	0
<b>Subtotal:</b>		<b>6,873</b>	<b>0</b>	<b>1,425,928</b>	<b>0</b>	<b>0</b>
<b>AIRPORT: 52510</b>						
767	TRANSF-TO AIRPORT-GR.MATCH	0	0	0	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS: 51600</b>						
760	TRANS. TO GRNWAY-GRANT MATCH	12,000	0	142,000	0	0
761	TRANS. TO STATE STREET AID	0	0	103,700	0	0
<b>Subtotal:</b>		<b>12,000</b>	<b>0</b>	<b>245,700</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>2,539,139</b>	<b>328,200</b>	<b>3,290,816</b>	<b>325,000</b>	<b>0</b>

## **Sales Tax Capital Projects Fund**

### **Organization Chart:**

No personnel are funded out of this 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.

CITY OF CLEVELAND						
<b>FUND #315 - SALES TAX CAPITAL PROJECTS FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
31610	LOCAL SALES TAX	483,632	4,500,000	1,600,000	1,600,000	1,600,000
31630	SCHOOLS 1/2 CENT SALES TAX	241,816	0	750,000	750,000	750,000
36110	INTEREST	0	0	500	0	0
	<b>TOTAL REVENUES</b>	<b>725,448</b>	<b>4,500,000</b>	<b>2,350,500</b>	<b>2,350,000</b>	<b>2,350,000</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay:</b>						
<b>41810</b>	<b>GENERAL GOVERNMENT</b>					
921	CITY CAPITAL PROJECTS	0	3,000,000	0	1,600,000	1,600,000
922	LEE CROSSWALK	0	0	19,700	0	0
923	WHIRLPOOL INVESTMENT	0	0	1,000,000	0	0
924	25TH/OCOE DESIGN/ENV	0	0	30,000	0	0
925	OCOE ST CURB & SIDEWALK	0	0	138,000	0	0
926	EMA CELL TOWER	0	0	50,000	0	0
927	STREET PAVING	0	0	208,000	0	0
928	POLICE VEHICLES	0	0	42,500	0	0
929	20TH/DALTON PIKE ROW/DESIGN	0	0	41,500	0	0
930	MOUSE CREEK RD ENG/DESIGN	0	0	60,000	0	0
931	STRATEGIC PLAN	0	0	45,000	0	0
932	TINSLEY PARK TENNIS COURTS	0	0	20,000	0	0
933	1ST STREET SQUARE	0	0	150,000	0	0
934	FIREHALL 6 SURVEY/DESIGN	0	0	9,500	0	0
935	PW BLDG SURVEY/SITE PREP	0	0	7,500	0	0
936	TRAINING TOWER SURVEY/SITE	0	0	2,000	0	0
937	KNUCLEBOOM	0	0	150,000	0	0
938	GUARDRAIL-BLYTHE FERRY	0	0	6,500	0	0
<b>Subtotal:</b>		<b>0</b>	<b>3,000,000</b>	<b>1,980,200</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>44900</b>	<b>CITY SCHOOLS</b>					
921	SCHOOL CAPITAL PROJECTS	58,805	1,500,000	750,000	750,000	750,000
<b>Subtotal:</b>		<b>58,805</b>	<b>1,500,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>58,805</b>	<b>4,500,000</b>	<b>2,730,200</b>	<b>2,350,000</b>	<b>2,350,000</b>

## **2005 D-4-A General Improvement Bond Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for the proceeds of an \$18.5 Million General Improvement Bond with \$10 Million for school improvements and improvements on the roads for the new Mayfield Elementary, \$6.8 Million for a new Police Service Center and Fire Hall located at Freewill Road, and \$1.6 Million used for public works projects and to purchase new equipment.

This fund was closed in FY2010.

CITY OF CLEVELAND						
<b>FUND #334 - 2005 D-4-A GENERAL IMPROVEMENT BOND FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
36110	INTEREST INCOME	3,947	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>3,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>43110</b>	<b>PUBLIC WORKS IMPRVMENTS</b>					
931	DALTON PIKE INTERSECTION	0	0	0	0	0
933	N. LEE INTERSECTION	32,782	0	0	0	0
935	PARKWOOD TRAIL	0	0	0	0	0
937	PAUL HUFF RESURFACING	251,290	0	0	0	0
<b>Subtotal:</b>		<b>284,072</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>44900</b>	<b>CITY SCHOOLS</b>					
925	ROOFS	6,072	0	0	0	0
928	CHS-SCIENCE WING	0	0	48,355	0	0
931	MAYFIELD SCHOOL RD IMPR	102,564	0	30,000	0	0
<b>Subtotal:</b>		<b>108,636</b>	<b>0</b>	<b>78,355</b>	<b>0</b>	<b>0</b>
<b>51600</b>	<b>TRANSFERS</b>					
761	TRANSFER TO CIP	41,080	0	101,419	0	0
<b>Subtotal:</b>		<b>41,080</b>	<b>0</b>	<b>101,419</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>433,788</b>	<b>0</b>	<b>179,774</b>	<b>0</b>	<b>0</b>

## **2008 TMBF Note Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$2,900,000. Proceeds are being used for an addition to and renovation of the Cleveland Bradley Public Library, improvements to the science wing and wrestling center at Cleveland High School, buses and replacement of the heat and air system at Stuart Elementary.

This fund was closed in FY2010.

CITY OF CLEVELAND						
<b>FUND #330 - 2008 TMBF NOTE FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
36110	INTEREST INCOME	4,580	0	0	0	0
36930	SALE OF NOTES	1,948,700	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>1,953,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>44800</b>	<b>LIBRARY</b>					
921	LIBRARY EXPANSION	1,800,000	0	0	0	0
<b>Subtotal:</b>		<b>1,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>44900</b>	<b>CITY SCHOOLS</b>					
921	WRESTLING BUILDING	0	0	0	0	0
922	SCIENCE BUILDING-CHS	75,574	0	54,639	0	0
923	STUART HVAC SYSTEM	125,252	0	0	0	0
924	BUSES	346,063	0	0	0	0
<b>Subtotal:</b>		<b>546,889</b>	<b>0</b>	<b>54,639</b>	<b>0</b>	<b>0</b>
<b>51600</b>	<b>ISSUANCE COST</b>					
760	TRANSFER TO CIP	9,262	0	0	0	0
<b>Subtotal:</b>		<b>9,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,356,151</b>	<b>0</b>	<b>54,639</b>	<b>0</b>	<b>0</b>

## **2008 TMBF Note Fund (County Portion)**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for the proceeds of a loan from the Tennessee Municipal Bond Fund in the amount of \$1,812,700. Proceeds are being used for an addition to and renovation of the Cleveland Bradley Public Library and this represents the County share of the costs. This debt will be repaid by Bradley County.

This fund was closed in FY2010.

CITY OF CLEVELAND						
<b>FUND #331 - 2008 TMBF NOTE FUND (COUNTY PORTION)</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
36930	SALE OF NOTES	1,812,700	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>1,812,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>44800</b>	<b>LIBRARY</b>					
921	LIBRARY EXPANSION	1,800,011	0	0	0	0
<b>Subtotal:</b>		<b>1,800,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>49600</b>	<b>ISSUANCE COST</b>					
501	NOTE ISSUANCE	12,689	0	0	0	0
<b>Subtotal:</b>		<b>12,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,812,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **2009 Bradley County Build America Bond Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund accounts for Build America bonds issued by Bradley County to fund public school systems' capital improvement needs.

CITY OF CLEVELAND						
<b>FUND #324 - 2009 BRADLEY COUNTY BUILD AMERICA BOND FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
36110	INTEREST	0	0	100	0	0
36720	PROCEEDS FROM BRADLEY CO	0	0	5,555,900	0	0
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>5,556,000</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay:</b>						
<b>44900</b>	<b>CITY SCHOOLS</b>					
912	FILLAUER LAND	0	0	485,000	0	0
923	CHS SCIENCE WING	0	0	4,694,400	0	0
931	CHS DOME	0	0	200,000	0	0
932	BUSES	0	0	176,600	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>5,556,000</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>5,556,000</b>	<b>0</b>	<b>0</b>

## **2009 QSCB Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund accounts for proceeds from School Construction Bonds issued by the State of Tennessee. These funds are being used for a portion of the costs for a new science wing at Cleveland High School.

CITY OF CLEVELAND						
<b>FUND #336 - 2009 QSCB FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
36110	INTEREST	0	0	5,000	0	0
36720	NOTE PROCEEDS	0	0	4,160,000	0	0
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>4,165,000</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay:</b>						
<b>44900</b>	<b>CITY SCHOOLS</b>					
923	CHS SCIENCE WING	0	0	4,118,924	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>4,118,924</b>	<b>0</b>	<b>0</b>
<b>49600</b>	<b>ISSUANCE COSTS</b>					
501	DEBT ISSUANCE COSTS	0	0	46,076	0	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>4,165,000</b>	<b>0</b>	<b>0</b>

## **ARRA Grant Projects Fund**

### **Organization Chart:**

No personnel are funded out of this fund.

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

This fund accounts for the proceeds from America Recovery and Reinvestment Act (ARRA) grants for acquiring various capital assets for the city.

CITY OF CLEVELAND						
<b>FUND #337- ARRA GRANT PROJECTS FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33190	GRANT REVENUE - FREEWILL	0	0	471,000	0	0
33191	GRANT REVENUE - RAIDER	0	0	243,000	0	0
33192	GRANT REVENUE - SIDEWALKS	0	0	138,000	0	0
33193	GRANT REVENUE - GREENWAY	0	0	40,000	0	0
33194	GRANT REVENUE - DEPOT	0	0	451,152	0	0
33195	GRANT REVENUE - ENERGY	0	0	186,300	0	0
	<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>1,529,452</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Capital outlay:</b>						
<b>41810</b>	<b>GENERAL GOVERNMENT</b>					
939	ROOFS	0	0	76,300	0	0
949	HVAC	0	0	51,000	0	0
950	FIRST STREET SQUARE LIGHTS	0	0	39,300	0	0
951	REPLACEMENT LIGHTS	0	0	19,700	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>186,300</b>	<b>0</b>	<b>0</b>
<b>43110</b>	<b>PUBLIC WORKS</b>					
930	FREEWILL ROAD	0	0	471,000	0	0
931	RAIDER DRIVE	0	0	243,000	0	0
932	SIDEWALKS	0	0	138,000	0	0
933	RESTROOMS	0	0	40,000	0	0
934	TRAIN DEPOT	0	0	451,152	0	0
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>1,343,152</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>1,529,452</b>	<b>0</b>	<b>0</b>

# **Tennessee Housing Development Agency Home Grant Fund**

## **Organization Chart:**

No personnel are funded out of this fund.

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

This fund is used to account for grants received from the Tennessee Housing Development Agency for housing rehabilitation in the community.

The city has been approved for a \$250,000 grant with no match required by the city.

CITY OF CLEVELAND						
FUND #317 - THDA HOME GRANT						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33113	2010 HOME PROGRAM	0	0	0	250,000	250,000
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT # 46240</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>2003 HOME PROG HOUSING</b>						
254	HOUSING INSPECTION	0	0	0	0	0
256	ADMINISTRATION	0	0	0	0	0
791	HOUSING REHAB	0	0	0	250,000	250,000
<b>Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>

## **Enterprise Funds**

Enterprise Funds are used to account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

**Cleveland Municipal Airport Authority:** This fund is used to create and establish a Municipal Airport Authority to fulfill the aviation needs of the community.

**Cleveland Utilities-Electric System:** This fund is used to account for the provision of electric service to the residents of the City. All activities necessary to provide such service are accounted for in this fund, including, but not limited to, administration, operation, maintenance, financing, billing and collection.

**Cleveland Utilities-Water System:** This fund is used to account for the provision of water and wastewater 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, operations, maintenance, financing, billing and collection.

# CLEVELAND MUNICIPAL AIRPORT AUTHORITY



Airport Authority Members (Left to Right): LeRoy Rymer, Jr., Lynn DeVault, Lou Patten, Verrill Norwood and Mike McCoy.



## ***Cleveland Municipal Airport Fund***

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

The Cleveland City Council on September 13, 2004, approved an ordinance creating and establishing a Municipal Airport Authority for the City of Cleveland, which consists of five commissioners. The appointed commissioners were designated to serve for terms of one, two, three, four, and five years, respectively. The commissioners, as provided by Tennessee Code Annotated, were required to take and certify oaths of office and submit an application for incorporation to the State with certain required documentation. The Authority was vested with all authority to control and regulate any and all operations of any Municipal Airport located in the corporate jurisdiction of the City of Cleveland. The Authority comes under the “Sunshine Law” which means that notification for all meetings must be given to the public and the business of the Authority must be conducted in public.

The main objective of forming the new Authority was to better fulfill the aviation needs of the community. This included up-grading the present airport facility (Hardwick Field) or providing a new facility. For many years, much time and energy had been spent trying to reach these goals. However, the endeavor of the new Authority was to work with the State to examine every opportunity and means available to make aviation progress in Cleveland.

In 2004, a consulting firm had to be selected to provide services for the State funded runway overlay project for Hardwick Field Airport. It was to the City’s advantage, while in this process, to select a firm for future projects that could occur over the next five years, including a master plan, environmental assessment, design, expansion of a possible new airport, etc. A Consultant Selection Committee, consisting of the city manager, public works director, and chairman of the former airport commission, went through a very extensive process for choosing the highest ranking firm. The recommended firm was HMB Professional Engineers, Inc. The new Airport Authority approved the City’s recommendation at their October 8, 2004, meeting for a five year contract.

In addition to the runway overlay project, the Authority authorized the consulting firm to prepare a master plan for developing a new general aviation airport. After the master plan, an environmental assessment study was to be completed.

In 2006, it became necessary for the Authority to select a new consulting firm for the continuation of the proposed airport needs when HMB Consultants decided to discontinue providing services within the state of Tennessee. After the appointed consulting firm review committee examined and analyzed the qualifying applicants, a recommendation was given to the Authority, and they passed a resolution assigning the HMB contract to PDC Consultants.

The new consulting firm completed the Environmental Assessment, which was a much quicker process than expected. The consultants started this process on March 1, 2007, and the environmental assessment was complete by November, 2007, a process which would normally take approximately one and a half years to complete. PDC then began to work on Phase II, Environmental Permitting and Engineering, for the new airport location.

The Authority continues to be responsible for all maintenance and upkeep of the present Hardwick Field facility through the services of the Public Works Department. The State provides an annual 50/50% matching grant for general maintenance in the amount of \$13,000. The Authority also utilizes the services of the Parks & Recreation, Landscape Maintenance Division, for mowing, brush clearing, and herbicide treatment needs, etc. The Public Works general maintenance supervisor works in other aspects of maintenance needs, including lighting, general maintenance, plumbing, security fencing, as well as electric gate problems which occur from time to time, etc. Cleveland Utilities provides support for lighting maintenance requirements in conjunction with the Public Works Department.

The Authority entered into a 50/50% matching contract with the State for the purchase and installation of a new self-serve fuel pump to be installed on site. The project was completed in 2009. The installation of this system enabled pilots to have access to fuel 24/7, which is a convenience as well as safety aspect. It also increased City revenue, as the City receives two cents from the FBO for each gallon of fuel sold. This is based on the FBO's required State mandated reporting for each quarter of the year.

One of the main accomplishments for the Authority was to execute a Fixed Based Operator (FBO) agreement. This was completed and approved at the October 21, 2005, meeting. Minimum Operating Standards were also approved at this meeting. In 2007, it became necessary for the Authority to secure a new FBO. After going through the necessary processes, Crystal Air was the Authority's final selection and they entered into an agreement on May 1, 2007, and are currently taking care of business on a daily basis. After coming on board, they immediately began an endeavor to up-grade the general, overall appearance of the airport, including the lobby and hangar areas. They mainly concentrated on safety issues as well as complying with State standards and regulations.

The Authority continues to work toward completion of the new airport for Cleveland/Bradley County. It was after much research by consultants, public meetings, discussion, and debate that the South New Tasso site was selected and is presently being developed. Eventually, issues of zoning and air space, etc. had to be considered. However, as each phase progressed, all challenges were resolved as the project moved forward.

State funded grants for the on-going development are as follows (90/10% matching funds; however, construction is partially 95/5% funded):

- Master Plan - \$85,105 (city cost only)
- Environmental Assessment \$220,000
- Environmental Assessment Preliminary Engineering \$310,000
- Property Acquisition (1<sup>st</sup> Allocation) \$4,739,450
- Property Acquisition (2<sup>nd</sup> Allocation) + Amendment for Mitigation \$3,700,000
- Phase II Environmental Permitting & Engineering \$1,055,500
- Phase III Final Design & Engineering \$1,609,984
- Phase I Construction \$6,600,000
- Phase I Construction-Engineering Services \$586,000

After a professional, certified appraiser was hired, property owners negotiated with Authority members for the sale of their property and land options were obtained. A total of seven properties were involved and all were processed and closed out. The Authority now owns all the properties required for the new airport site.

There are three engineering phases in the new airport process, 1) preliminary, 2) design (permitting), and 3) final design. The preliminary engineering and permitting phases have been completed. PDC had all of the data they needed to enter into the final design phase. The Authority obtained a fully executed contract with the State for this phase and the consultants are currently working on design engineering and meeting with the MAA in work sessions to speed up this process. The final design determines what the airport will look like when completed.

Phase II entailed a lot of permitting challenges. Requirements included a Section 106, approval from the Tennessee Historical Commission, obtaining a 29A from TVA, etc. It also had to be determined if it was possible to do on-site wetland mitigation or if it was necessary to go somewhere else. It was determined that mitigation would have to be done at another location, therefore after much researching, the local Rolling Hills property was purchased for this project. The State amended the second land acquisition contract on a 90/10% matching basis in the amount of \$310,000 for the mitigation project.

Decisions regarding the Tasso Road relocation had to be addressed. The Authority and consultants worked with Bradley County officials and resolved this. The required permitting processes regarding the Stormwater Pollution Prevention Plan (SWPPP) and NPDES were filed and processed through TDEC. Public Hearings were held for these, which is a normal TDEC process.

In August of 2009, bids were received for the first construction phase. The bid was awarded to the lowest bidder, Wright Brothers Construction of Charleston, Tennessee, a qualified, licensed contractor in the State of Tennessee. PDC Consultants took care of the bidding process in conjunction with State officials and the City's purchasing department. A mandated, pre-bid conference was conducted prior to bidding. After awarding, a pre-construction meeting was conducted by PDC, for reviewing construction requirements. However, due to a delay in the permitting process and weather conditions, actual construction did not start until spring, 2010. This phase included the relocation of Tasso

Road and Little Chatata Creek, power line and water line relocations, and the installation of box culverts associated with the new airport.

There is still much planning to be done regarding the final design and layout for the lobby/offices, hangars, taxiways, fuel facilities, and runway, etc. Therefore, the Authority will conduct work sessions with the consultants, pilots, hangar owners, industrial representatives, and any other individuals or agencies interested in providing ideas and information for future development at the new airport. The Authority wants to provide the best possible design, which will provide for future growth, and get the greatest use of the property available. This means that a business plan must be in place for the new facility. The Authority’s goal is to make the airport self supporting.

The Authority continues to work with State officials toward the completion of the new general aviation airport. Attending State Aeronautics Commission meetings has been part of this process in order to request the necessary funding for each phase. The journey has been long, but the vision has been kept alive by those who see the benefit of what a new general aviation airport can make in a community. The Authority’s goal has never changed, with anticipation being that the completed project will be the operation of a fully staffed, equipped, and maintained facility of which citizens can utilize and be proud of for many generations to come. The Authority plans to schedule a “Grand Opening” within the next two to three years. At that time, all Cleveland/Bradley County citizens will be invited to join the celebration of the completion of the new Cleveland Municipal Airport facility.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$52,026	\$67,600	\$68,000	0.5%
Capital Outlay & Debt Service	\$566	\$6,910,000	\$0	-100%
Total Expenditures	\$52,592	\$6,977,600	\$68,000	-99%

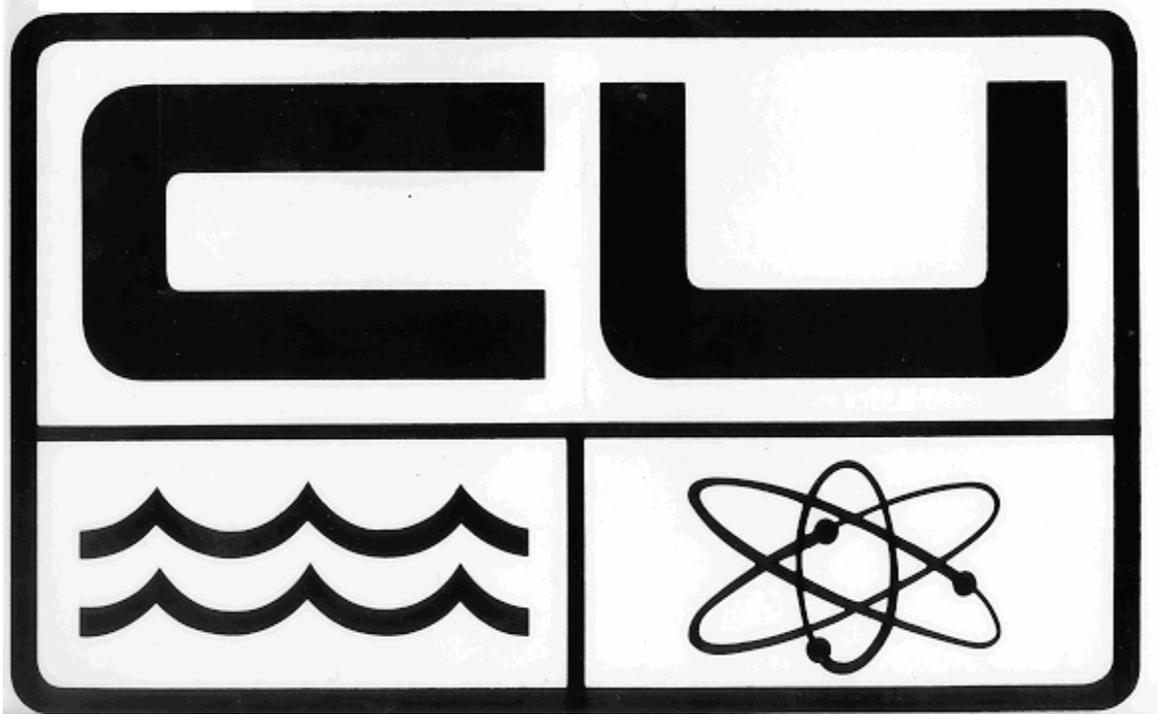
***Goals and Objectives:***

- Complete Phase I Construction at the new Tasso site.
- Plan and Begin Phase II Construction
- Continue to obtain community involvement in the present airport.
- Obtain joint cooperation with City and County governments for future airport needs.
- Resolve the re-location of Tasso Road with Bradley County.
- Continue to maintain the present airport property.

***Performance Measures:***

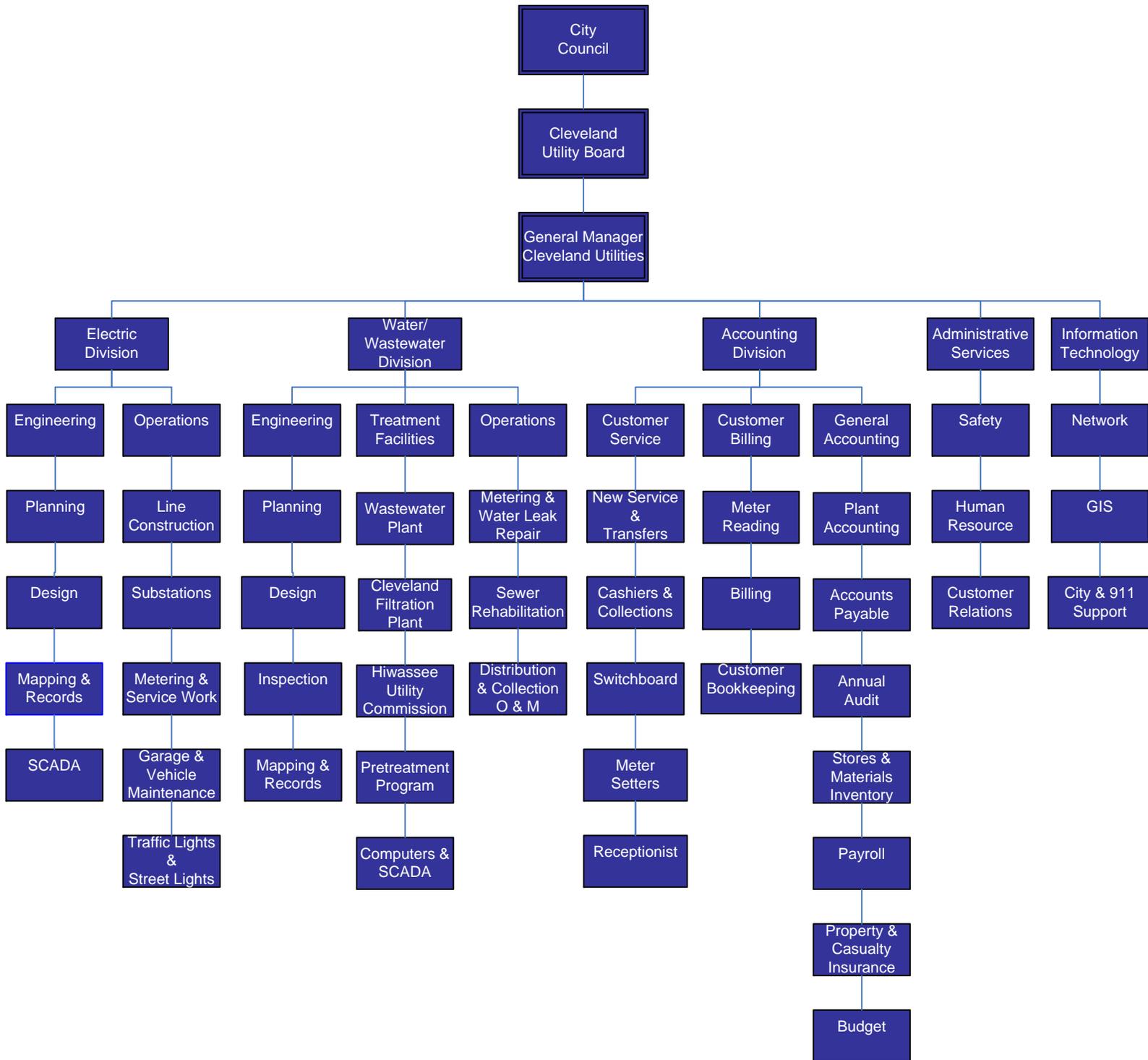
Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
Number of days mowed	16	28	40	40
Number of herbicide treatments	3	2	6	6
Number of lighting inspections performed by Cleveland Utilities maintenance crews	24	12	12	12
Number of inspections by state departments	3	2	3	3
Number of state grant projects completed	2	1	7	2
Number of Non Directional Beacon (NDB) technical and state inspections	6	6	5	5
Number of NDB routine maintenance site inspections	12	12	12	12
Number of Non Directional Beacon (NDB) emergency call-outs	5	6	3	5
Number of hangars (including city hangar)	21	22	22	22
Number of public meetings held by Airport Authority	13	11	13	12

CITY OF CLEVELAND						
<b>FUND #128 CLEVELAND MUNICIPAL AIRPORT AUTHORITY</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
33481	PHASE III - FINAL DESIGN	1,056,485	0	6,200,000	0	0
33491	STATE MAINTENANCE GRANTS	12,780	10,000	10,000	10,000	10,000
33492	STATE/FED GRANT-LAND OPTIONS	0	0	310,000	0	0
33498	PHASE II-PERMITTING/ENGINEERING	477,845	0	0	0	0
35000	CONTRIBUTED CAPITAL	0	13,000	13,000	13,000	13,000
36110	INTEREST INCOME	586	200	200	200	200
36961	TRANSFER FROM GEN FUND	34,000	34,000	34,000	34,000	34,000
36990	MISCELLANEOUS	3,929	0	0	0	0
37512	AVIATION GASOLINE	496	500	500	500	500
37515	HANGER RENTALS	9,859	10,300	10,300	10,300	10,300
37520	PROPERTY RENTALS	3,200	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>1,599,180</b>	<b>68,000</b>	<b>6,578,000</b>	<b>68,000</b>	<b>68,000</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT #43110</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Operating Expenditures:</b>						
211	POSTAGE/SHIPPING EXPENSE	73	300	300	300	300
228	LIGHTING MAINTENANCE	4,314	6,000	6,000	6,000	6,000
237	ADVERTISING	110	1,000	1,000	1,000	1,000
241	UTILITIES/PHONE EXPENSE	1,220	1,800	1,800	1,800	1,800
252	LEGAL SERVICES	470	3,500	3,100	3,500	3,500
256	NDB CONTRACTS	2,400	2,400	2,400	2,400	2,400
259	WEATHER SATELLITE FEE	1,968	1,900	1,900	1,900	1,900
266	BUILDING MAINTENANCE	2,948	13,500	13,500	13,500	13,500
267	GROUNDS MAINTENANCE	15,932	10,500	10,500	10,500	10,500
283	TRAVEL & TRAINING	0	3,500	3,500	3,500	3,500
513	INSURANCE	149	300	300	300	300
540	DEPRECIATION EXPENSE	22,097	23,000	23,000	23,000	23,000
599	MISCELLANEOUS	345	300	300	300	300
	<b>Subtotal:</b>	<b>52,026</b>	<b>68,000</b>	<b>67,600</b>	<b>68,000</b>	<b>68,000</b>
<b>Capital outlay and debt service:</b>						
911	LAND OPTIONS/PURCHASE	0	0	310,000	0	0
914	CONSTRUCTION - PHASE I	0	0	6,600,000	0	0
942	SMALL EQUIPMENT	566	0	0	0	0
	<b>Subtotal:</b>	<b>566</b>	<b>0</b>	<b>6,910,000</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>52,592</b>	<b>68,000</b>	<b>6,977,600</b>	<b>68,000</b>	<b>68,000</b>

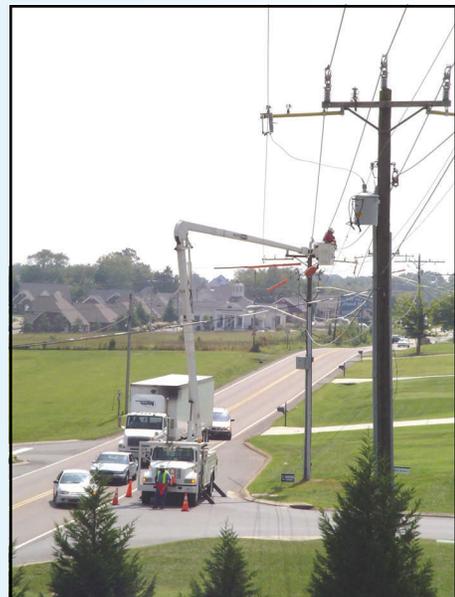


# Cleveland Utilities

# Cleveland Utilities



# Cleveland Utilities Main Branch



# Cleveland Utilities

## History and Current Operations

The City of Cleveland, Board of Mayor and Commissioners, acquired the properties of the Tennessee Electric Power Company on August 16, 1939, and on this date established Cleveland Electric System.

Cleveland Water Works began its operation in 1895 under the direction of Commissioners of the Cleveland Water System. In 1959, the Board of Mayor and Commissioners instructed the Cleveland Water System to be under the direction of the Board of Mayor and Commissioners.

In March of 1976, the Board of Mayor and Commissioners directed the Cleveland Water System and Cleveland Electric System to merge operations after years of research. The new organization adopted the name of Cleveland Utilities. A Board of Public Utilities for the City of Cleveland was established in 1981. The Board consists of five members appointed by the City Council. The Board of Public Utilities meets the fourth Thursday of each month in the Tom Wheeler Training Center at 3:00 p.m.

Cleveland Utilities now serves approximately 29,000 electric customers, 29,000 water customers, and 17,000 sewer customers in the City of Cleveland and a large portion of Bradley County.

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

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

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

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

Selected FY 2011 budget highlights are presented in the following table.

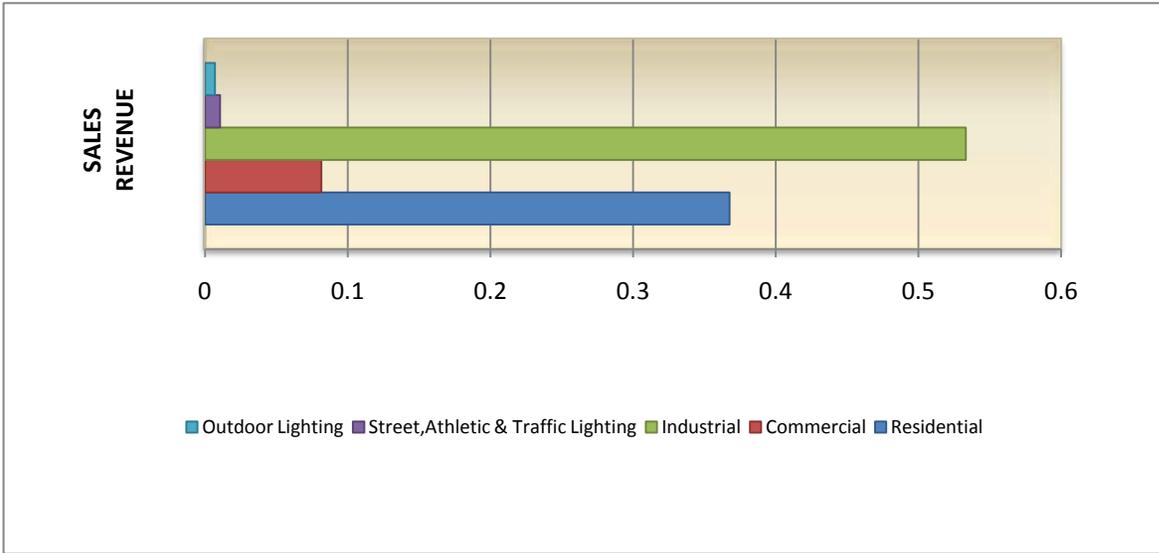
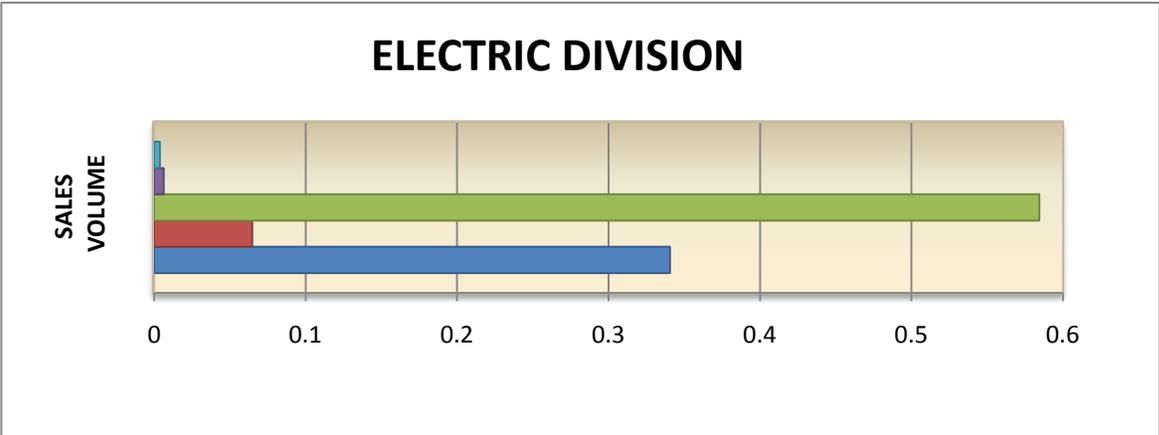
		Electric	Water	Sewer
Volume	KWH's	1,043,041,000		
Volume	Gallons		2,719,700,000	1,732,100,000
Avg Revenue	KWH	8.28		
Avg Revenue	1000 Gallons		\$4.06	\$5.05
Rate Adjustments		0.0%	6.0%	5.0%
Revenue (Sales and Other)		87,956,868	12,007,189	9,366,697
Expenses		87,714,740	12,263,806	9,442,531
Net Income		242,128	(256,617)	(75,834)
Tax Equivalents		1,584,494	199,470	n/a
Depreciation		3,253,456	1,935,988	2,925,958
Cash Generated		3,800,485	2,053,689	3,201,907
Additions to Plant		7,414,000	3,811,750	2,670,761
Beginning Bond Balance		8,750,000	20,191,282	29,039,117
Additional Bonds		7,500,000	2,750,000	-
Bond Payments		610,000	928,461	1,717,308
Ending Bond Balance		15,640,000	22,012,821	27,321,809
Bond Coverage		3.50	1.63	1.48

# FY 11 Budget Details

## Electric

The electric budget for FY 11 is based on the assumption 1,043,041,000 kilowatt hours of electricity will be sold at an average price of 8.280 cents per kilowatt hour. This volume represents no increase over the anticipated FY 10 volume. Kilowatt hour sales are expected to be made to five specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u>	<u>Revenue</u>
Residential	34.05%	36.76%
Commercial (<50 kw demand)	6.48%	8.16%
Industrial (>50 kw demand)	58.46%	53.31%
Street, Athletic & Traffic Lighting	0.63%	1.06%
Outdoor Lighting	0.38%	0.71%



All of the electricity sold will be purchased from the Tennessee Valley Authority, a federal agency, under an all requirements multi-year contract. The budgeted cost of the electricity purchased is 6.927 cents per kilowatt hour. The margin expected to be generated between the sale of electricity and the cost of electricity is \$14,120,992. It is from this amount, plus other sources of revenue, all other operating expenses of the electric department will be funded. In addition to operating and maintenance expenses, the electric department will record depreciation expense of \$3,253,456 and a transfer to the city general fund for tax equivalents of \$1,584,494.

The expected net income in the electric department for FY 11 is \$242,128. This level of net income will produce a net cash generation amount of \$4,095,827 when adjusted for non-cash items. When added to the anticipated cash balance of \$7,471,763 at the beginning of the year, \$11,567,590 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$7,500,000 bond issue is planned for FY11. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$7,414,000 and debt retirement of \$610,000.

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

CLEVELAND UTILITIES-ELECTRIC  
CAPITAL EXPENDITURES - 2011

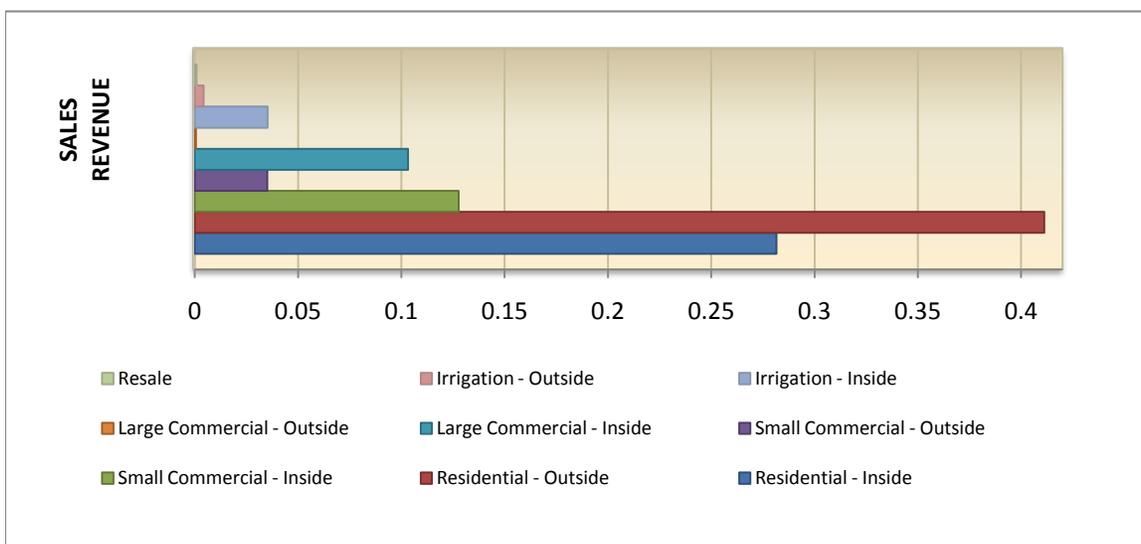
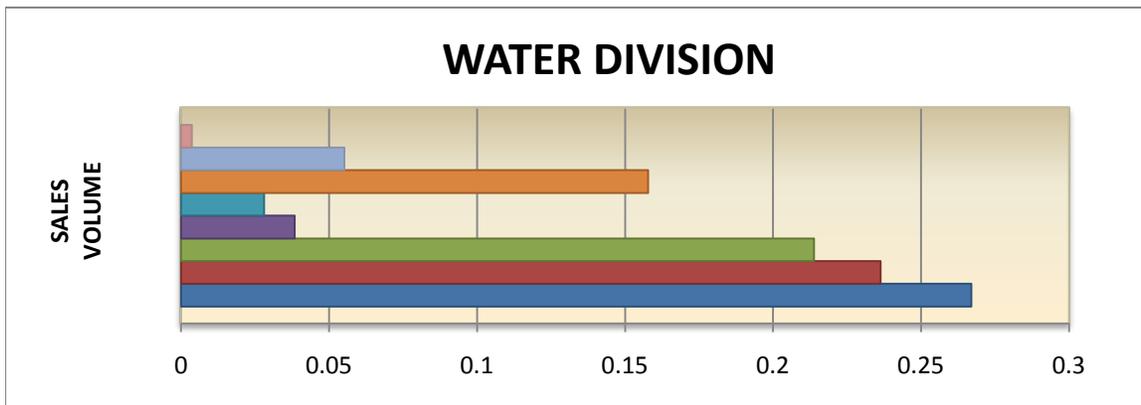
BUILDINGS AND GROUNDS	\$	540,000
COMPUTERS		77,000
SUPERVISORY CONTROL SYSTEM		25,000
ENGINEERING		24,000
TRANSPORTATION AND GARAGE		451,000
GEOGRAPHIC INFORMATION SYSTEM		49,000
COMMERCIAL		170,000
INDUSTRIAL		100,000
RESIDENTIAL-OVERHEAD		50,000
RESIDENTIAL-UNDERGROUND		600,000
LINE		920,000
METER LAB		1,625,000
SUBSTATIONS		1,941,000
OFFICE		-
METER READING		-
ELECTRONICS & COMMUNICATIONS		83,000
STOREROOM		40,000
TRAFFIC LIGHTING		350,000
STREET LIGHTING		249,000
SECURITY LIGHTING		120,000
 TOTAL	 \$	 <u>7,414,000</u>

The anticipated cash balance at year end is \$10,957,024 of which \$2,591,054 represents the balance on hand from deposits paid by customers to guarantee payment of utility bills.

## Water

The water department budget for FY 11 is based on the assumption 2,719,700,000 gallons of water will be sold at an average retail price of \$4.06 per 1,000 gallons. The rate charged for water will increase 6% from FY 10. This volume represents a 4.37% increase over the anticipated FY 10 volume. Water sales are expected to be made to eight specific classes of customers in the following percentages.

Type of Customer	Volume	Revenue
Residential - Inside	28.37%	28.15%
Residential - Outside	24.97%	41.12%
Small Commercial - Inside	17.12%	12.78%
Small Commercial - Outside	2.73%	3.51%
Large Commercial - Inside	22.32%	10.33%
Large Commercial - Outside	0.09%	0.06%
Irrigation - Inside	3.94%	3.53%
Irrigation - Outside	0.29%	0.43%
Resale	0.17%	0.09%



The expected revenue from the sale of the water, plus revenue from other sources, is \$12,007,189 for FY 11. Anticipated expenses, including depreciation of \$1,935,988 and tax equivalents of \$199,470, total \$12,263,806 leaving expenses in excess of revenue of \$256,617. These results will produce a net cash generation amount of \$2,053,689 when adjusted for non-cash items. When added to the anticipated cash balance of \$1,300,748 at the beginning of the year plus \$48,000 from grants and contribution in aid, \$3,402,437 of cash will be available for reinvestment in plant assets and for debt retirement. In addition, a \$2,750,000 bond issue is planned for FY11. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$3,811,750 and debt retirement of \$928,461. The anticipated balance at year end is \$1,398,476 of which \$735,686 will be escrow requirements for the future payment of debt service. The major categories of plant additions and their respective amounts are summarized in the following table.

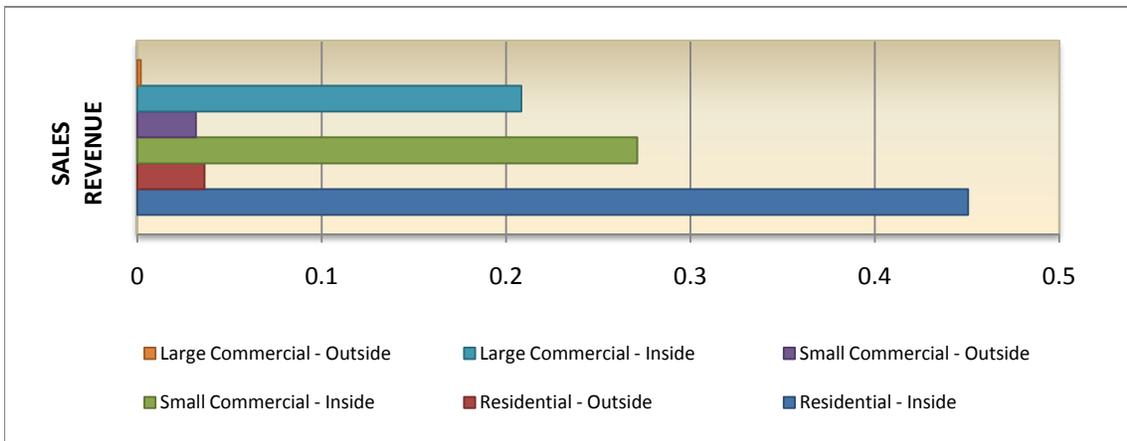
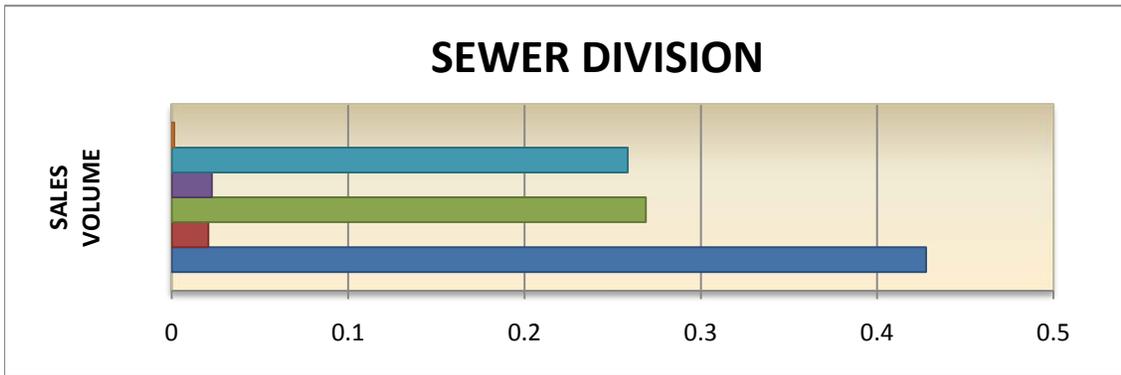
CLEVELAND UTILITIES-WATER  
CAPITAL EXPENDITURES - 2011

ENGINEERING - DISTRIBUTION	\$ 2,140,000
WATER - DISTRIBUTION	710,000
FACILITIES MAINTENANCE DEPARTMENT	587,000
WATER TREATMENT FACILITIES	188,500
ENGINEERING - OFFICE	30,000
INFORMATION SYSTEMS	9,250
OFFICE EQUIPMENT	5,000
TRANSPORTATION	112,000
BUILDINGS AND GROUNDS	30,000
TOTAL	<u><u>\$ 3,811,750</u></u>

**Wastewater**

The wastewater department budget for FY 11 is based on the assumption 1,732,100,000 gallons of wastewater will be discharged by customers and treated by Cleveland Utilities. The average price paid by these customers will be \$5.05 per 1,000 gallons. The rate charged will increase 5% from FY 10. This volume represents a 1.70% decrease over the anticipated FY 10 volume. Charges for the treatment of wastewater are expected to be made to five specific classes of customers in the following percentages.

<u>Type of Customer</u>	<u>Volume</u>	<u>Revenue</u>
Residential - Inside	42.78%	45.06%
Residential - Outside	2.08%	3.64%
Small Commercial - Inside	26.88%	27.12%
Small Commercial - Outside	2.27%	3.18%
Large Commercial - Inside	25.85%	20.82%
Large Commercial - Outside	0.14%	0.18%



The expected revenue from this volume, plus revenue from other sources, is \$9,366,697 for FY 11. Anticipated expenses, including depreciation of \$2,925,958 total \$9,442,531, leaving expenses in excess of revenue totaling \$75,834. These results will produce a net cash generation amount of \$3,201,907 when adjusted for non-cash items. When added to the anticipated cash balance of \$5,013,704 at the beginning of the year, \$8,215,611 of cash will be available for reinvestment in plant assets and for debt retirement. No new bond issues are in the plan for FY11. The demands on this anticipated cash reserve will come from the anticipated cost of capital requirements of \$2,670,761 and debt retirement of \$1,717,308. The anticipated balance at year end is \$3,832,542 of which \$1,741,732 will be escrow requirements for the future payment of debt service. The major categories of plant additions and their respective amounts are summarized in the following table.

CLEVELAND UTILITIES-WASTEWATER  
CAPITAL EXPENDITURES - 2011

ENGINEERING - COLLECTION	\$ 1,000,000
FACILITIES MAINTENANCE DEPARTMENT	64,500
WASTEWATER COLLECTION	100,000
WASTEWATER TREATMENT FACILITIES	1,351,511
INFORMATION SYSTEMS	9,250
ENGINEERING - OFFICE	25,000
TRANSPORTATION	87,000
MACHINERY & EQUIPMENT	3,500
ADMINISTRATION - BUILDINGS AND GROUNDS	30,000
TOTAL	<u>\$ 2,670,761</u>

In addition to preparing a budget for the upcoming fiscal year, Cleveland Utilities prepares an estimated budget for nine years beyond the upcoming budget year. The long-range plan included with the FY 11 budget covers fiscal year 2012 through 2020. This is believed to be worthwhile for several reasons.

1. Providing utility services is a very capital intensive undertaking and plans must be in place to meet capital financing requirements.
2. Because of the tremendous capital requirements of the utility function, a significant debt load is required, and there must be assurances debt service requirements are met in a timely manner.
3. Plans must be made for rate adjustments in order to avoid increases that do not become large and burdensome to customers.
4. Sound financial planning helps prevent financial surprises.

Several assumptions must be made in order to prepare the long-term projections.

1. Volumes must be projected. Historical averages are used to make these projections.
2. Rates must be adjusted. Rates must "match" the demands put on the systems by expenses, capital and debt-service requirements.
3. Expenses must be projected beyond the next fiscal year. Inflation assumptions are used, in addition to known future changes, to project expenses into the future.
4. Capital requirements must be developed. Changing demands for services, new environmental regulations, and the repair and replacement of existing facilities require long range planning and timing. Some projects cover several fiscal years from the time they are designed to the time the construction on them is complete, and they must be designed financially as well as physically.
5. Interest rates and payback periods must be estimated for new bond issues. Interest rate assumptions are subject to many different factors, and only time will determine if the assumptions are reasonably accurate.
6. Cash balances must be maintained to meet all payment obligations. All assumption results are "fine-tuned" to prevent periods of time when available cash levels are not present to meet the obligations of the utility.

## Looking Ahead

In order to look ahead with any degree of confidence, the advantage of "looking back" becomes of great importance. In the case of Cleveland Utilities, looking back is relatively easy because of the long term presence of Cleveland Utilities in the community. Although a fifteen year period is short in comparison to the years Cleveland Utilities has served the community, it gives us an idea of the past growth of the system and a feel for the future significance the organization will have on the area.

The table below is a snapshot of the organization at June 30, 1994 and June 30, 2009.

	<b>1994</b>		
	<b><u>Electric</u></b>	<b><u>Water</u></b>	<b><u>Sewer</u></b>
Customers	24,205	22,270	12,377
Total Assets	44,078,681	16,269,025	37,197,895
Volume (kwh/gallons)	908,289,036	2,676,474,750	1,818,842,250
	<b>2009</b>		
	<b><u>Electric</u></b>	<b><u>Water</u></b>	<b><u>Sewer</u></b>
Customers	28,889	29,303	17,131
Total Assets	78,696,595	48,159,748	67,535,981
Volume (kwh/gallons)	1,060,994,420	2,861,916,000	1,779,945,000

The growth in customer base, total assets and, in most years, volume is not only evidence of growth in the community, but also evidence of the organization's ability to plan for and meet the demand for low cost and reliable utility services. Plans are in place to continue to meet these needs in the future and will be discussed in the following sections.

### Electric

Major near-term projects in the electric division include:

1. The reconductoring of the Peerless Road facilities from Burlington Substation to 20th Street
2. The purchase of material necessary to construct a new District Substation
3. The beginning of a two year project to inspect and update where necessary all of the poles in the system
4. The beginning of a three year long project to construct a smart-grid for the system.

Major long-term projects in the division include:

1. The expansion of Ocoee Substation
2. The construction of a new 20th Street Substation

3. The construction of a new Prospect Substation
4. The construction of a 69KV line from the existing transmission line on Freewill Road to Keith Street
5. The replacement of several pieces of heavy equipment
6. The continuation of the smart-grid project.
7. The construction of a new North Lee Substation.

### Water/Sewer

In the previous year several capital projects in both water and sewer were deferred due to the recession. Those projects cannot be deferred indefinitely without jeopardizing the systems and their abilities to meet not only current demand, but new demand with the expected growth from new industry. Projects budgeted for 2011 include:

#### Water

1. Design of a new 20" main from HUC to the Eldridge Drive tank.
2. A new Hopewell Community tank.
3. A major upgrade to the Frontage Road water main.
4. Repainting of the Eldridge Drive tank.
5. Major renovations to the Johnson Blvd tank.

#### Sewer

1. Upgrade to Harrison Pike lift station.
2. Major upgrade to Solids Handling System at the WWTP.
3. Replacement of three aging vehicles.

# CLEVELAND UTILITIES ELECTRIC FUND

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

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

This rates are set out in the Appendix. There are five major rate categories of user charges: residential; commercial; industrial; street, athletic & traffic lighting; and outdoor lighting.

This Electric Division of Cleveland Utilities buys power wholesale from the Tennessee Valley Authority, a federal agency, under an all-requirements multi-year contract. The wholesale power is distributed at the retail level through a distribution system owned and maintained by Cleveland Utilities.

## **Summary of Expenses:**

A Summary of Expenses can be found following the Performance Measures.

## **Goals and Objectives:**

- \* Provide reliable electric utility services in compliance with all federal and state regulations, with rates at or below the regional average.
- \* Continue to maintain the system's financial stability
- \* Expand the system's customer base and demand capacity
- \* Continue to utilize the latest technology and work methods to enhance system performance and cost effectiveness.

**CLEVELAND UTILITIES**  
**Electric**  
**Performance Measures**

	FY 2009 Actual	FY 2010 Projected	FY 2011 Projected
KWH Purchased	1,095,830,882	1,080,871,503	1,080,871,503
KWH Sold	1,060,994,420	1,043,041,000	1,043,041,000
KWH Unsold (line loss)	34,836,462	37,830,503	37,830,503
% KWH in Line Loss	3.18%	3.50%	3.50%
Average Cost of KWH (Based on kwh's Sold)	8.79	6.93	6.93
Number of Customers			
Residential	24,539	24,565	24,591
Commercial	3,616	3,632	3,648
Industrial	619	615	611
Other	115	112	109
Total	28,889	28,924	28,959
Total Revenues	94,788,165	87,920,499	87,956,868
Net Income	1,283,799	887,786	242,128
Additional Investment in Plant	5,613,962	4,680,598	7,414,000
Long-term Debt	9,355,000	8,750,000	15,640,000
Number of Customers per Employee	340	340	341

## *Cleveland Utilities-Electric Fund Budget Summary*

	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2011 PROPOSED	% OF TOTAL
<b>Revenues for Electric System</b>				
Residential	\$ 35,549,896	\$ 34,637,873	\$ 31,748,531	36.1%
Commercial	7,812,268	7,612,144	7,049,999	8.0%
Industrial	48,088,744	50,137,198	46,045,060	52.3%
Street, Athletic, & Traffic	1,036,038	987,200	916,870	1.0%
Outdoor Lighting	635,617	661,648	608,008	0.7%
Change in Accrued Revenue	40,669			
<b>Total Electric Sales Revenue</b>	<b>\$ 93,163,232</b>	<b>\$ 94,036,063</b>	<b>\$ 86,368,468</b>	<b>98.2%</b>
Other Operating Revenue	\$ 1,396,716	\$ 1,354,584	\$ 1,441,458	1.6%
Interest	228,217	172,078	146,942	0.2%
<b>Total Other Revenues</b>	<b>\$ 1,624,933</b>	<b>\$ 1,526,662</b>	<b>\$ 1,588,400</b>	<b>1.8%</b>
<b>Total Revenues</b>	<b>\$ 94,788,165</b>	<b>\$ 95,562,725</b>	<b>\$ 87,956,868</b>	<b>100.0%</b>
<b>Operating Expense</b>				
Purchased Power	\$ 78,967,624	\$ 79,753,395	\$ 72,247,476	82.4%
Other Operating Expenses	7,021,515	7,089,597	7,080,691	8.1%
Maintenance	2,310,759	2,457,713	2,532,121	2.9%
Depreciation and Amortization	3,096,513	3,231,044	3,320,847	3.8%
Tax Equivalents & FICA	1,702,923	1,759,047	1,837,344	2.1%
<b>Total Operating Expenses</b>	<b>\$ 93,099,334</b>	<b>\$ 94,290,796</b>	<b>\$ 87,018,479</b>	<b>99.2%</b>
Interest Expense	\$ 405,032	\$ 320,245	\$ 696,261	0.8%
<b>Total Other Expenses</b>	<b>\$ 405,032</b>	<b>\$ 320,245</b>	<b>\$ 696,261</b>	<b>0.8%</b>
<b>Total Expenses</b>	<b>\$ 93,504,366</b>	<b>\$ 94,611,041</b>	<b>\$ 87,714,740</b>	<b>100.0%</b>
<b>Net Revenues</b>	<b>\$ 1,283,799</b>	<b>\$ 951,684</b>	<b>\$ 242,128</b>	

**CLEVELAND UTILITIES - ELECTRIC  
CASH FLOW ANALYSIS  
FY 2011**

<b>Sources of Cash:</b>	
Net Income	\$ 242,128
Add: Non-Cash Items	
Depreciation - Expensed	\$ 3,253,456
Depreciation - Cleared	234,474
Amortization	<u>70,427</u>
Total Non-Cash Items	<u>3,558,357</u>
Total Cash Generated From Operations	\$ 3,800,485
Add: Projected Cash Balance 6/30/10	7,471,763
Bond Issues (Net)	7,447,875
GASB 45 Adjustment	<u>295,342</u>
Total Cash Available For Capital Expenditures & Debt Repayment	\$ 19,015,465
<b>Uses of Available Cash:</b>	
Debt Repayment - Bonds/Loans	\$ 644,441
Capital Improvements & Additions	<u>7,414,000</u>
<b>Total Uses of Cash</b>	<u>8,058,441</u>
<b>Projected Cash Balance 6/30/11</b>	<b><u>\$ 10,957,024</u></b>
Allocated - Customer Deposits	\$ 2,591,054
Non - Allocated	<u>8,365,970</u>
<b>Total</b>	<b><u>\$ 10,957,024</u></b>

**CLEVELAND UTILITIES - ELECTRIC  
FINANCIAL FORECAST  
FOR THE YEAR ENDING JUNE 30, 2011**

<b>2011 BUDGET</b>						
	<b>1ST QTR</b>	<b>2ND QTR</b>	<b>3RD QTR</b>	<b>4TH QTR</b>	<b>TOTAL</b>	<b>KWHs (000)</b>
<b>REVENUES</b>						
Residential	8,762,595	7,098,971	9,689,652	6,197,313	31,748,531	355,127
Commercial	2,033,220	1,572,854	1,744,875	1,699,050	7,049,999	67,545
Industrial	12,745,273	10,986,351	10,548,924	11,764,512	46,045,060	609,784
Street, Athletic & Traffic	224,359	228,393	227,017	237,101	916,870	6,577
Outdoor Lighting	148,841	151,637	152,487	155,043	608,008	4,008
Total Electric Sales Revenue	23,914,288	20,038,206	22,362,955	20,053,019	86,368,468	1,043,041
Purchased Power	20,004,372	16,762,018	18,706,676	16,774,410	72,247,476	
Operating Margin:	<b>3,909,916</b>	<b>3,276,188</b>	<b>3,656,279</b>	<b>3,278,609</b>	<b>14,120,992</b>	
<b>OTHER REVENUE</b>						
Customer Penalties	111,890	93,754	104,632	93,823	404,099	
Service Revenue	98,057	82,164	91,697	82,224	354,142	
Rents	168,504	168,504	168,504	168,499	674,011	
Miscellaneous Income	2,549	2,136	2,384	2,137	9,206	
Interest	40,686	34,092	38,047	34,117	146,942	
Total Other Revenue	421,686	380,650	405,264	380,800	1,588,400	
<b>TOTAL REVENUE</b>	<b>4,331,602</b>	<b>3,656,838</b>	<b>4,061,543</b>	<b>3,659,409</b>	<b>15,709,392</b>	
<b>EXPENSES</b>						
Transmission-Operations	6,540	6,540	6,540	6,542	26,162	
Transmission-Maintenance	6,642	6,642	6,642	6,646	26,572	
Distribution-Operations	424,563	424,563	424,563	424,561	1,698,250	
Distribution-Maintenance	626,388	626,388	626,388	626,385	2,505,549	
Meter Reading	66,606	66,606	66,606	66,612	266,430	
Billing & Collecting	242,832	242,832	242,832	242,835	971,331	
Customer Service & Information	44,217	44,217	44,217	44,221	176,872	
Rebates & Inspections	9,195	9,195	9,195	9,191	36,776	
Administrative O & M	384,003	384,003	384,003	384,000	1,536,009	
Employee Benefits, FICA & Safety	655,428	655,428	655,428	655,427	2,621,711	
Depreciation	769,107	780,696	817,548	886,105	3,253,456	
Tax Equivalents	396,123	396,123	396,123	396,125	1,584,494	
Acquisition Adjustment	15,510	15,510	15,510	15,509	62,039	
Interest on Deposits	7,905	7,905	7,905	7,910	31,625	
Interest on Bonds	72,409	72,409	259,909	259,909	664,636	
Bond Cost Amortization	686	686	1,989	1,991	5,352	
<b>TOTAL EXPENSES</b>	<b>3,728,154</b>	<b>3,739,743</b>	<b>3,965,398</b>	<b>4,033,969</b>	<b>15,467,264</b>	
<b>NET INCOME</b>	<b>603,448</b>	<b>(82,905)</b>	<b>96,145</b>	<b>(374,560)</b>	<b>242,128</b>	

<b>CLEVELAND UTILITIES ELECTRIC DIVISION CAPITAL BUDGET FY 2012 - FY 2020</b>				
	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>DESCRIPTION</b>				
<b>MAJOR PROJECTS PLAN</b>				
1 Fiber Optic system projects	200,000	200,000	200,000	200,000
2 Industrial, Commercial, Residential oh & ug service and line construction projects	2,500,000	2,650,000	2,550,000	2,700,000
3 Transportation, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics	400,000	425,000	425,000	450,000
4 Replace bucket truck 107	300,000			
5 Ocoee Substation (Phase II) - Expand existing SS adding 2nd 13KV breakers & relaying	1,300,000			
6 Construct 69KV transmission tap to new Prospect Substation	200,000			
7 Construct a section of 69KV transmission line from existing E-674 circuit to District SS	500,000			
8 Replace 69 KV air breaker at South Cleveland SS	100,000			
9 Street Lighting, security lighting and Traffic lighting	750,000	750,000	800,000	800,000
10 Install AMI meters, software and system interfaces	1,500,000	1,114,000		
11 Replace 69KV relay Panel @ East Cleveland SS	60,000			
12 Rework Lang St. substation - Rework four single phase power transformers		900,000		
13 Replace two bucket trucks #142 & #143		300,000		
14 Construct new 20th St. substation (Phase I)		1,200,000		
15 Replace 69KV relay Panel @ East Cleveland SS		70,000		
16 South Cleveland 69KV fourth circuit Phase I - line design, R.O.W. acquisition		400,000		
17 20th St. Substation (Phase II)			1,350,000	
18 Replace line truck # 126			310,000	
19 Replace bucket truck # 111			150,000	
20 Replace dump truck with used unit from WT Division			75,000	
21 Install new control house, relaying, ground switch, batteries & charger @ Payne Gap SS			150,000	
22 New Smart Grid equipment			100,000	100,000
23 Replace 69KV air breaker @ South Cleveland SS			100,000	
24 Replace 161KV relay panel @ East Cleveland SS			55,000	
25 South Cleveland 69KV fourth circuit Phase II - line design, R.O.W. acquisition			300,000	
26 Prospect SS - Construction (Phase I) new 12/16/20/22.4 MVA SS on Harrison Pike				950,000
27 Replace Ditch Witch trencher 117A				125,000
28 Construct fourth 69 KV feeder circuit out of East Cleveland substation				800,000
29 Construct new drive thru in front of building				400,000
30 Prospect SS - Construction (Phase II)				
31 Replace line truck #115				
32 Replace bucket truck #144				
33 Warehouse renovations				
34 Replace bucket truck #138				
35 Replace 2 69KV breakers at East Cleveland substation				
36 East Cleveland substation - Replace relaying panels, feeder circuits and high side relays				
37 Construct 69KV line from existing transmission line on Freewill Rd to Keith St				
38 Distribution automation using motor operated switches and intelligent communication				
39 SCADA master upgrade (equipment / software)				
40 Replace bucket truck #143				
41 Replace line truck #112				
42 Replace flat bed truck #106				
43 Mouse Creek substation - Replace vacuum breakers w/ magnetic breakers/relays				
44 Upgrade relay panels and relaying @ South Cleveland substation				
45 Install auto oh switches w/ communications to auto configure circuits (S&C Intelliteam)				
46 New North Lee Substation (Phase I)				
47 Purchase new line truck #179				
48 Purchase new bucket truck #118				
49 Purchase SS property Industrial Park South				
50 Phase II new North Lee SS				
51 Replace line truck				
52 Replace bucket truck				
53 New Industrial Park South substation				
<b>TOTAL</b>	<b>7,810,000</b>	<b>8,009,000</b>	<b>6,565,000</b>	<b>6,525,000</b>

<b>CLEVELAND UTILITIES ELECTRIC DIVISION CAPITAL BUDGET FY 2012 - FY 2020</b>				
	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>DESCRIPTION</b>				
<b>MAJOR PROJECTS PLAN</b>				
1 Fiber Optic system projects	400,000	400,000	200,000	100,000
2 Industrial, Commercial, Residential oh & ug service and line construction projects	2,700,000	2,750,000	2,750,000	3,000,000
3 Transportation, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics	450,000	475,000	475,000	500,000
4 Replace bucket truck 107				
5 Ocoee Substation (Phase II) - Expand existing SS adding 2nd 13KV breakers & relaying				
6 Construct 69KV transmission tap to new Prospect Substation				
7 Construct a section of 69KV transmission line from existing E-674 circuit to District SS				
8 Replace 69 KV air breaker at South Cleveland SS				
9 Street Lighting, security lighting and Traffic lighting	850,000	860,000	860,000	750,000
10 Install AMI meters, software and system interfaces				
11 Replace 69KV relay Panel @ East Cleveland SS				
12 Rework Lang St. substation - Rework four single phase power transformers				
13 Replace two bucket trucks #142 & #143				
14 Construct new 20th St. substation (Phase I)				
15 Replace 69KV relay Panel @ East Cleveland SS				
16 South Cleveland 69KV fourth circuit Phase I - line design, R.O.W. acquisition				
17 20th St. Substation (Phase II)				
18 Replace line truck # 126				
19 Replace bucket truck # 111				
20 Replace dump truck with used unit from WT Division				
21 Install new control house, relaying, ground switch, batteries & charger @ Payne Gap SS				
22 New Smart Grid equipment	100,000			
23 Replace 69KV air breaker @ South Cleveland SS				
24 Replace 161KV relay panel @ East Cleveland SS				
25 South Cleveland 69KV fourth circuit Phase II - line design, R.O.W. acquisition				
26 Prospect SS - Construction (Phase I) new 12/16/20/22.4 MVA SS on Harrison Pike				
27 Replace Ditch Witch trencher 117A				
28 Construct fourth 69 KV feeder circuit out of East Cleveland substation				
29 Construct new drive thru in front of building				
30 Prospect SS - Construction (Phase II)	1,400,000			
31 Replace line truck #115	310,000			
32 Replace bucket truck #144	140,000			
33 Warehouse renovations	500,000			
34 Replace bucket truck #138		250,000		
35 Replace 2 69KV breakers at East Cleveland substation		200,000		
36 East Cleveland substation - Replace relaying panels, feeder circuits and high side relays		125,000		
37 Construct 69KV line from existing transmission line on Freewill Rd to Keith St		850,000		
38 Distribution automation using motor operated switches and intelligent communication		150,000		
39 SCADA master upgrade (equipment / software)		50,000		
40 Replace bucket truck #143			150,000	
41 Replace line truck #112			310,000	
42 Replace flat bed truck #106			110,000	
43 Mouse Creek substation - Replace vacuum breakers w/ magnetic breakers/relays			350,000	
44 Upgrade relay panels and relaying @ South Cleveland substation			200,000	
45 Install auto oh switches w/ communications to auto configure circuits (S&C Intelliteam)			250,000	
46 New North Lee Substation (Phase I)			1,250,000	
47 Purchase new line truck #179				250,000
48 Purchase new bucket truck #118				250,000
49 Purchase SS property Industrial Park South				250,000
50 Phase II new North Lee SS				2,000,000
51 Replace line truck				
52 Replace bucket truck				
53 New Industrial Park South substation				
<b>TOTAL</b>	<b>6,850,000</b>	<b>6,110,000</b>	<b>6,905,000</b>	<b>7,100,000</b>

<b>CLEVELAND UTILITIES ELECTRIC DIVISION CAPITAL BUDGET FY 2012 - FY 2020</b>		
	<b>FY 2020</b>	<b>TOTAL</b>
<b>DESCRIPTION</b>		
<b>MAJOR PROJECTS PLAN</b>		
1 Fiber Optic system projects	100,000	2,000,000
2 Industrial, Commercial, Residential oh & ug service and line construction projects	3,000,000	24,600,000
3 Transportation, GIS, Computers, Engineering, SCADA, Meter Lab, Electronics	600,000	4,200,000
4 Replace bucket truck 107		300,000
5 Ocoee Substation (Phase II) - Expand existing SS adding 2nd 13KV breakers & relaying		1,300,000
6 Construct 69KV transmission tap to new Prospect Substation		200,000
7 Construct a section of 69KV transmission line from existing E-674 circuit to District SS		500,000
8 Replace 69 KV air breaker at South Cleveland SS		100,000
9 Street Lighting, security lighting and Traffic lighting	750,000	7,170,000
10 Install AMI meters, software and system interfaces		2,614,000
11 Replace 69KV relay Panel @ East Cleveland SS		60,000
12 Rework Lang St. substation - Rework four single phase power transformers		900,000
13 Replace two bucket trucks #142 & #143		300,000
14 Construct new 20th St. substation (Phase I)		1,200,000
15 Replace 69KV relay Panel @ East Cleveland SS		70,000
16 South Cleveland 69KV fourth circuit Phase I - line design, R.O.W. acquisition		400,000
17 20th St. Substation (Phase II)		1,350,000
18 Replace line truck # 126		310,000
19 Replace bucket truck # 111		150,000
20 Replace dump truck with used unit from WT Division		75,000
21 Install new control house, relaying, ground switch, batteries & charger @ Payne Gap SS		150,000
22 New Smart Grid equipment	250,000	550,000
23 Replace 69KV air breaker @ South Cleveland SS		100,000
24 Replace 161KV relay panel @ East Cleveland SS		55,000
25 South Cleveland 69KV fourth circuit Phase II - line design, R.O.W. acquisition		300,000
26 Prospect SS - Construction (Phase I) new 12/16/20/22.4 MVA SS on Harrison Pike		950,000
27 Replace Ditch Witch trencher 117A		125,000
28 Construct fourth 69 KV feeder circuit out of East Cleveland substation		800,000
29 Construct new drive thru in front of building		400,000
30 Prospect SS - Construction (Phase II)		1,400,000
31 Replace line truck #115		310,000
32 Replace bucket truck #144		140,000
33 Warehouse renovations		500,000
34 Replace bucket truck #138		250,000
35 Replace 2 69KV breakers at East Cleveland substation		200,000
36 East Cleveland substation - Replace relaying panels, feeder circuits and high side relays		125,000
37 Construct 69KV line from existing transmission line on Freewill Rd to Keith St		850,000
38 Distribution automation using motor operated switches and intelligent communication		150,000
39 SCADA master upgrade (equipment / software)		50,000
40 Replace bucket truck #143		150,000
41 Replace line truck #112		310,000
42 Replace flat bed truck #106		110,000
43 Mouse Creek substation - Replace vacuum breakers w/ magnetic breakers/relays		350,000
44 Upgrade relay panels and relaying @ South Cleveland substation		200,000
45 Install auto oh switches w/ communications to auto configure circuits (S&C Intelliteam)		250,000
46 New North Lee Substation (Phase I)		1,250,000
47 Purchase new line truck #179		250,000
48 Purchase new bucket truck #118		250,000
49 Purchase SS property Industrial Park South		250,000
50 Phase II new North Lee SS		2,000,000
51 Replace line truck	310,000	310,000
52 Replace bucket truck	250,000	250,000
53 New Industrial Park South substation	2,500,000	2,500,000
<b>TOTAL</b>	<b>7,760,000</b>	<b>63,634,000</b>

# Cleveland Utilities Water/Wastewater Fund



# CLEVELAND UTILITIES WATER/WASTEWATER FUND

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

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

The rates are set out in the Appendix. There are three major rate categories for water user charges: residential; commercial; and irrigation. Sewer user charges are tied to these water categories and consumption.

Cleveland Utilities owns and operates one water filtration plant drawing from the Hiwassee River, which has a capacity of seven million gallons per day (7 mgd). The operations of the Hiwassee Utilities commission water filtration plant, also drawing from the Hiwassee River, is the responsibility of Cleveland Utilities. Cleveland Utilities contracts to receive up to 4.44 million gallons per day from this supplier. Other sources include Waterville Springs and connections with the Eastside Utilities District and Savannah Valley Utility District.

The distribution system consists of 736 miles of water mains and 10 storage facilities with a capacity of 15.3 million gallons. The average daily consumption for the most recently completed year was 7.8 mgd.

This FY 2011 Budget calls for improvement in the system totaling \$3,811,750.

Cleveland Utilities owns and operates one wastewater treatment plant which discharges into the Hiwassee River. The plant is an Intermittent Cycle Extended Aeration System (ICEAS) plant and has a current average daily capacity of 29.8 mgd.

The wastewater collection system includes 351 miles of wastewater mains, and a number of sewer pumping stations. Work continues on the collection system to correct inflow/infiltration problems. This occurrence takes place during periods of wet weather and can cause overloading conditions in the system. Additionally, this added flow increases the costs of operating the wastewater plant.

## **Summary of Expenses:**

A Summary of Expenses can be found following the Performance Measures.

## **Goals and Objectives:**

- \* Provide reliable water and wastewater utility services which meet or exceed all federal and state standards with rates at or below the regional average.
- \* Continue to maintain the system's financial stability while expanding the customer base, and increasing the system's capacity.
- \* Continue to utilize the latest technology and work methods to enhance system performance and cost effectiveness.
- \* Continue to extend the necessary water and wastewater facilities to newly-annexed areas within the statutorily-mandated time period.
- \* Continue to coordinate the installation of water and wastewater lines with the Public Works Department so that repaving follows said installation, and never precedes it.

**CLEVELAND UTILITIES**  
**Water and Wastewater**  
**Performance Measures**

	FY 2009 Actual	FY 2010 Projected	FY 2011 Projected
MG of Treated Water Pumped	3,756,627,327	3,428,815,789	3,578,552,632
MG of Treated Water Sold	2,861,916,000	2,605,900,000	2,719,700,000
% of Treated Water Loss	23.82%	24.00%	24.00%
MG of Treated Wastewater	3,482,470,000	3,203,818,182	3,149,272,727
% Inflow/Infiltration	48.89%	45.00%	45.00%
Number of Water Customers			
Residential	26,286	26,304	26,322
Commercial	3,017	3,012	3,007
Total	29,303	29,316	29,329
Number of Wastewater Customers			
Residential	14,629	14,675	14,721
Commercial	2,502	2,495	2,488
Total	17,131	17,170	17,209
Total Revenues (Combined)	21,204,032	20,043,911	21,373,886
Net Income (Combined)	2,258,261	(1,065,853)	(332,451)
Investment in Plant and Equipment	3,950,775	4,361,410	6,482,511
Long-term Debt	50,945,000	49,230,399	49,334,630
# of Customers per W/WW Employee	426	426	427

## *Cleveland Utilities-Water/Wastewater System Budget Summary*

	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2011 PROPOSED	% OF TOTAL
<b>Revenues for Water System</b>				
Residential	\$ 7,091,315	\$ 7,269,406	\$ 7,648,017	35.78%
Commercial	3,109,544	3,434,807	2,955,868	13.83%
Irrigation	482,328	538,110	437,553	
Change in Accrued Revenue	(40,093)			
<b>Total Water Revenue</b>	<b>\$ 10,643,094</b>	<b>\$ 11,242,323</b>	<b>\$ 11,041,438</b>	<b>51.66%</b>
<b>Other Revenues</b>				
Sewer Revenues	\$ 8,505,838	\$ 8,594,438	\$ 8,747,105	40.92%
Other Operating Revenue	1,874,179	1,526,500	1,492,422	6.98%
Interest	180,921	139,004	92,921	0.43%
<b>Total Other Revenues</b>	<b>\$ 10,560,938</b>	<b>\$ 10,259,942</b>	<b>\$ 10,332,448</b>	<b>48.34%</b>
<b>Total Revenues</b>	<b>\$ 21,204,032</b>	<b>\$ 21,502,265</b>	<b>\$ 21,373,886</b>	<b>100.00%</b>
<b>Operating Expense</b>				
Operations	\$ 11,551,867	\$ 11,836,094	\$ 11,740,991	54.09%
Maintenance	2,369,300	2,287,643	2,400,766	11.06%
Depreciation and Amortization	4,683,570	4,790,165	4,882,775	22.49%
Tax Equivalent & FICA	586,196	559,991	638,656	2.94%
<b>Total Operating Expenses</b>	<b>\$ 19,190,933</b>	<b>\$ 19,473,893</b>	<b>\$ 19,663,188</b>	<b>90.59%</b>
Interest Expense	\$ 1,893,434	\$ 1,653,162	\$ 2,043,149	9.41%
<b>Total Other Expenses</b>	<b>\$ 1,893,434</b>	<b>\$ 1,653,162</b>	<b>\$ 2,043,149</b>	<b>9.41%</b>
<b>Total Expenses</b>	<b>\$ 21,084,367</b>	<b>\$ 21,127,055</b>	<b>\$ 21,706,337</b>	<b>100.00%</b>
<b>Operating Income</b>	<b>\$ 119,665</b>	<b>\$ 375,210</b>	<b>\$ (332,451)</b>	
Contribution In Aid of Construction	\$ 2,138,596			
<b>Net Revenues</b>	<b>\$ 2,258,261</b>	<b>\$ 375,210</b>	<b>\$ (332,451)</b>	

**CLEVELAND UTILITIES - WATER  
CASH FLOW ANALYSIS  
FY 2011**

<b>Sources of Cash:</b>	
Net Income	\$ (256,617)
Add: Non-Cash Items	
Depreciation - Expensed	\$ 1,935,988
Depreciation - Cleared	123,134
Amortization	<u>31,395</u>
Total Non-Cash Items	<u>2,090,517</u>
Total Cash Generated From Operations	\$ 1,833,900
Add: Projected Cash Balance 6/30/10	1,300,748
Bond Issues (Net)	2,736,250
Grants & Contributions In Aid	48,000
GASB 45 Adjustment	<u>219,789</u>
Total Cash Available For Capital Expenditures & Debt Repayment	\$ 6,138,687
<b>Uses of Available Cash:</b>	
Debt Repayment - Bonds/Loans	\$ 928,461
Capital Improvements & Additions	<u>3,811,750</u>
<b>Total Uses of Cash</b>	<u>4,740,211</u>
<b>Projected Cash Balance 6/30/11</b>	<b><u>\$ 1,398,476</u></b>
Allocated - Debt Sinking Funds	\$ 735,686
Non - Allocated	<u>662,790</u>
<b>Total</b>	<b><u>\$ 1,398,476</u></b>

**CLEVELAND UTILITIES - WATER  
FINANCIAL FORECAST  
FOR THE YEAR ENDING JUNE 30, 2011**

	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
<b>REVENUES</b>						
Residential-Inside	877,683	752,744	699,598	777,919	3,107,944	771,589
Residential-Outside	1,271,674	1,098,698	971,576	1,198,125	4,540,073	679,096
Small Commercial-Inside	396,985	342,511	317,814	353,941	1,411,251	465,565
Small Commercial-Outside	108,920	93,974	87,198	97,111	387,203	74,221
Large Commercial-Inside	311,537	279,368	259,291	290,546	1,140,742	607,087
Large Commercial-Outside	1,901	1,704	1,582	1,772	6,959	2,504
Irrigation-Inside	180,705	97,738	25,214	86,046	389,703	107,074
Irrigation-Outside	22,188	12,001	3,096	10,565	47,850	7,843
Resale	3,885	971	971	3,886	9,713	4,721
<b>Total Water Revenue</b>	<b>3,175,479</b>	<b>2,679,708</b>	<b>2,366,339</b>	<b>2,819,912</b>	<b>11,041,438</b>	<b>2,719,700</b>
<b>OTHER REVENUE</b>						
Sprinkler Taps & Service	35,931	30,320	26,775	31,906	124,932	
Access Fees	48,864	41,235	36,413	43,391	169,903	
HUC Reimbursement	70,704	59,666	52,688	62,788	245,846	
Customer Penalties	42,154	35,573	31,413	37,435	146,575	
Miscellaneous (Service Revenue)	69,907	58,993	52,095	62,080	243,075	
Interest	10,186	8,596	7,591	9,047	35,420	
<b>Total Other Revenue</b>	<b>277,746</b>	<b>234,383</b>	<b>206,975</b>	<b>246,647</b>	<b>965,751</b>	
<b>TOTAL REVENUE</b>	<b>3,453,224</b>	<b>2,914,092</b>	<b>2,573,315</b>	<b>3,066,558</b>	<b>12,007,189</b>	
<b>EXPENSES</b>						
Purchased Water	672,200	567,254	500,918	596,930	2,337,302	
T & D Operations	306,852	306,852	306,852	306,855	1,227,411	
T & D Maintenance	239,334	239,334	239,334	239,338	957,340	
Pumping Expense	369,943	312,187	275,679	328,521	1,286,330	
Meter Reading	64,467	64,467	64,467	64,463	257,864	
Billing & Collecting	106,551	106,551	106,551	106,551	426,204	
Customer Service & Information	13,785	13,785	13,785	13,786	55,141	
Administrative O & M	255,000	255,000	255,000	255,006	1,020,006	
Employee Benefits, FICA & Safety	418,959	418,959	418,959	418,961	1,675,838	
Depreciation	475,794	475,795	489,856	494,543	1,935,988	
Acquisition Adjustment (Credit)	(2,232)	(2,232)	(2,232)	(2,238)	(8,934)	
Interest	186,092	186,092	254,842	254,843	881,869	
Bond Costs Amortization	2,994	2,994	2,994	2,995	11,977	
Tax Equivalent	49,866	49,866	49,866	49,872	199,470	
<b>TOTAL EXPENSES</b>	<b>3,159,605</b>	<b>2,996,904</b>	<b>2,976,871</b>	<b>3,130,426</b>	<b>12,263,806</b>	
<b>NET INCOME (LOSS)</b>	<b>293,619</b>	<b>(82,812)</b>	<b>(403,556)</b>	<b>(63,868)</b>	<b>(256,617)</b>	

**CLEVELAND UTILITIES - WASTEWATER  
CASH FLOW ANALYSIS  
FY 2011**

<b>Sources of Cash:</b>	
Net Income	\$ (75,834)
Add: Non-Cash Items	
Depreciation - Expensed	\$ 2,925,958
Depreciation - Cleared	62,736
Amortization	<u>117,336</u>
Total Non-Cash Items	<u>3,106,030</u>
Total Cash Generated From Operations	\$ 3,030,196
Add: Projected Cash Balance 6/30/10	5,013,704
Bond Issues (Net)	-
Grants & Contribution In Aid	-
Sale of Mouse Creek WWTP	5,000
GASB 45 Adjustment	<u>171,711</u>
Total Cash Available For Capital Expenditures & Debt Repayment	\$ 8,220,611
<b>Uses of Available Cash:</b>	
Debt Repayment - Bonds/Loans	\$ 1,717,308
Capital Improvements & Additions	<u>2,670,761</u>
<b>Total Uses of Cash</b>	<u>4,388,069</u>
<b>Projected Cash Balance 6/30/11</b>	<b><u>\$ 3,832,542</u></b>
Allocated - Debt Sinking Funds	\$ 1,741,732
Non - Allocated	<u>2,090,810</u>
<b>Total</b>	<b><u>\$ 3,832,542</u></b>

**CLEVELAND UTILITIES - WASTEWATER  
FINANCIAL FORECAST  
FOR THE YEAR ENDING JUNE 30, 2011**

2011 BUDGET						
	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	GALLONS (000)
<b>REVENUES</b>						
Residential-Inside	1,022,076	976,354	954,280	988,966	3,941,676	740,955
Residential-Outside	80,360	77,370	78,960	81,441	318,131	35,958
Small Commercial - Inside	623,324	582,038	573,971	593,428	2,372,761	465,565
Small Commercial - Outside	73,103	68,261	67,315	69,597	278,276	39,362
Large Commercial - Inside	499,279	447,385	393,669	480,524	1,820,857	447,756
Large Commercial - Outside	4,224	3,785	3,330	4,065	15,404	2,504
<b>Total Wastewater Revenue</b>	<b>2,302,366</b>	<b>2,155,193</b>	<b>2,071,525</b>	<b>2,218,020</b>	<b>8,747,105</b>	<b>1,732,100</b>
<b>OTHER REVENUE</b>						
Access Fees	42,274	39,572	38,036	40,724	160,606	
Miscellaneous Revenue	71,487	66,916	64,318	68,867	271,588	
Interest	15,136	14,168	13,618	14,579	57,501	
Customer Penalties	34,191	32,005	30,762	32,939	129,897	
<b>Total Other Revenue</b>	<b>163,088</b>	<b>152,661</b>	<b>146,734</b>	<b>157,109</b>	<b>619,592</b>	
<b>TOTAL REVENUE</b>	<b>2,465,454</b>	<b>2,307,854</b>	<b>2,218,259</b>	<b>2,375,130</b>	<b>9,366,697</b>	
<b>EXPENSES</b>						
Wastewater Plant-Operations	305,843	286,293	275,179	294,637	1,161,952	
Wastewater Plant-Maintenance	98,584	92,282	88,700	94,972	374,538	
Collection System-Operations	146,067	146,067	146,067	146,070	584,271	
Collection System-Maintenance	208,935	208,935	208,935	208,939	835,744	
Sludge Disposal	96,276	96,276	96,276	96,281	385,109	
Billing & Collecting	71,457	71,457	71,457	71,456	285,827	
Customer Service & Information	11,613	11,613	11,613	11,618	46,457	
Administrative O & M	114,384	114,384	114,384	114,384	457,536	
Employee Benefits, FICA & Safety	301,524	301,524	301,524	301,521	1,206,093	
Depreciation	725,760	725,760	735,582	738,856	2,925,958	
Interest	290,319	290,319	290,319	290,323	1,161,280	
Bond Costs Amortization	4,440	4,440	4,440	4,446	17,766	
<b>TOTAL EXPENSES</b>	<b>2,375,202</b>	<b>2,349,350</b>	<b>2,344,476</b>	<b>2,373,503</b>	<b>9,442,531</b>	
<b>NET INCOME (LOSS)</b>	<b>90,252</b>	<b>(41,496)</b>	<b>(126,217)</b>	<b>1,627</b>	<b>(75,834)</b>	

## **Internal Service Funds**

Internal service funds are 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 City currently maintains one Internal Service Fund outlined below:

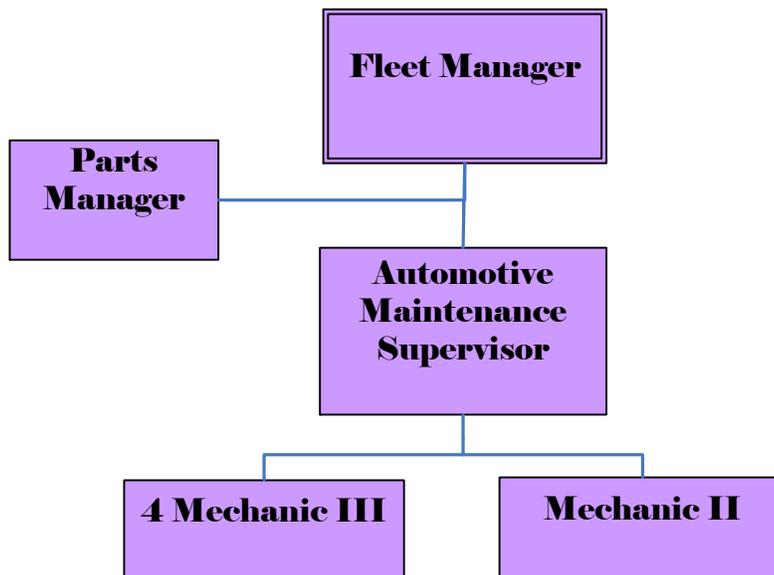
**Fleet Management Fund:** This fund is used to account for the maintenance of all vehicles owned by the City of Cleveland. The City also maintains vehicles for other governmental agencies.



# Fleet Management



# **PUBLIC WORKS FLEET MANAGEMENT**



## ***Fleet Management Fund***

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

Fleet Management is an internal service fund, which provides the revenues, expenses, and depreciation costs for fleet management services. Vehicles and equipment are owned by fifteen different departments and/or divisions of the city. In addition, fleet personnel provide maintenance and/or fuel services for fifteen outside agencies, including Bradley County Emergency Management, Bradley County Volunteer Fire Department, Bradley County Ambulance, Bradley County Rescue, Cleveland Housing Authority, Southeast Tennessee Community Corrections, Bradley-Cleveland Community Services Agency, Bradley County Courts Community Services, Cleveland State Community College, Charleston Police Department, West Polk County Fire and Rescue, the Department of US Immigrations & Customs, SETHRA, Bradley County Medical Examiner, and the State Drug Task Force. Approximately 500 vehicles and/or pieces of equipment are maintained on a regular basis.

Monthly billings are submitted to each department for repair parts, labor charges and fuel usage. A 30% surcharge is added to parts and contracted services to cover costs of ordering, storage, and overhead. The budget contains a \$.20 per gallon markup on fuel over the city's actual cost. The current labor charge is \$57.00 per hour, which covers a portion of the Fleet indirect overhead. Rates are reviewed annually during budget preparation. If a rate change is recommended by staff and the City Manager, it is reviewed by the City Council at the annual budget hearing and adjusted according to their recommendation and approval. This fiscal year an increase was not recommended, therefore, rates will remain the same.

Fleet management provides recommendations to department managers regarding vehicle and equipment repair and replacement. The preventive maintenance program is critical for maintaining full operations and prolonging vehicle and equipment life.

The fleet facility is located on Fulbright Road. There are twelve bay doors and each mechanic has his own work bay, with a vehicle lift to speed service and repair work. Each mechanic also has a computer at his work station and has access to online shop repair services. This allows access to factory and aftermarket repair and maintenance information at the speed of the internet. This facility has enhanced mechanics' productivity due to space and accessibility.

The fleet facility also houses a fully stocked parts room, which is very spacious and easily accessible. Eighty percent of the parts needed, for preventive maintenance type work, are available with no waiting. New equipment and tools have been purchased, such as diagnostic equipment. This enables the mechanics to diagnose repair needs which had to be sent out to private companies in the past. The department endeavors to increase the in-house productivity and services while decreasing contracted services to outside companies. There is also equipment for parts fabrication which, in the past, had to be sent to outside vendors. This equipment has paid for itself and will generate

approximately \$5,000 in annual savings. Therefore, many parts can be prepared in-house without the prior downtime and inconvenience.

The lubrication system provides a ten percent savings in-lieu of 55-gallon drum purchases and a twenty percent savings over per quart bottle purchases. This has resulted in an annual savings of approximately \$2,000. Reels are located at each mechanic's work station which enables immediate access to oil products.

It is important that continual training be provided for the staff to remain certified technicians. In 2007, ACDelco introduced a web based internet training format which offers instruction in various technical and business courses (36 courses each, with 24 being web-based and 8 providing hands-on training in an Alpharetta, GA facility). This service is provided nation-wide, at no cost to fleet management facilities, through ACDelco. When areas of training are completed, certificates are provided by the company, and these are recorded in employee's personnel files. These are equivalent to ASE certification. The time spent in training by each mechanic is also documented through the Fleet CFA program. This type training is convenient, less expensive, and reduces time spent in travel and away from the job. Presently, there are 5 employees participating in this training program.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	468,487	493,000	497,100	-1 %
Operating Expenditures	249,584	260,600	258,600	-1 %
Capital Outlay & Debt Service	1,509	18,400	3,100	-83%
Total Expenditures	719,580	772,000	758,800	-2 %

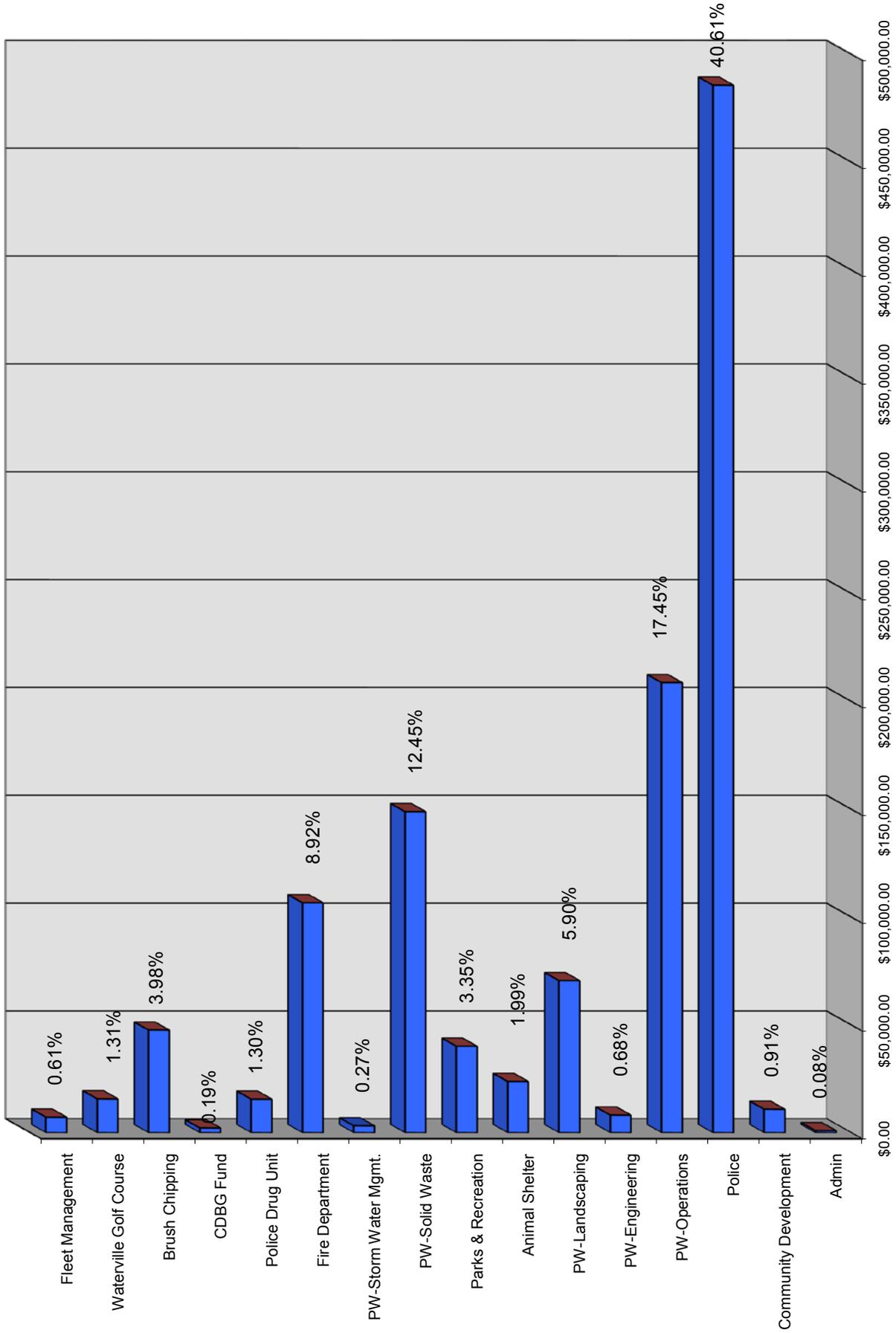
***Goals and Objectives:***

- Provide a quality preventive maintenance program for all city vehicles and equipment in a cost-effective manner.
- Reduce the number of emergency repairs, and therefore unexpected operational downtime by 5%.
- Decrease contracted services to outside vendors by increasing internal service performance by 2%.
- Increase billable hours by 2%.
- Improve the training and certification levels of all staff.
- Maintain the financial stability of this fund.

***Performance Measures:***

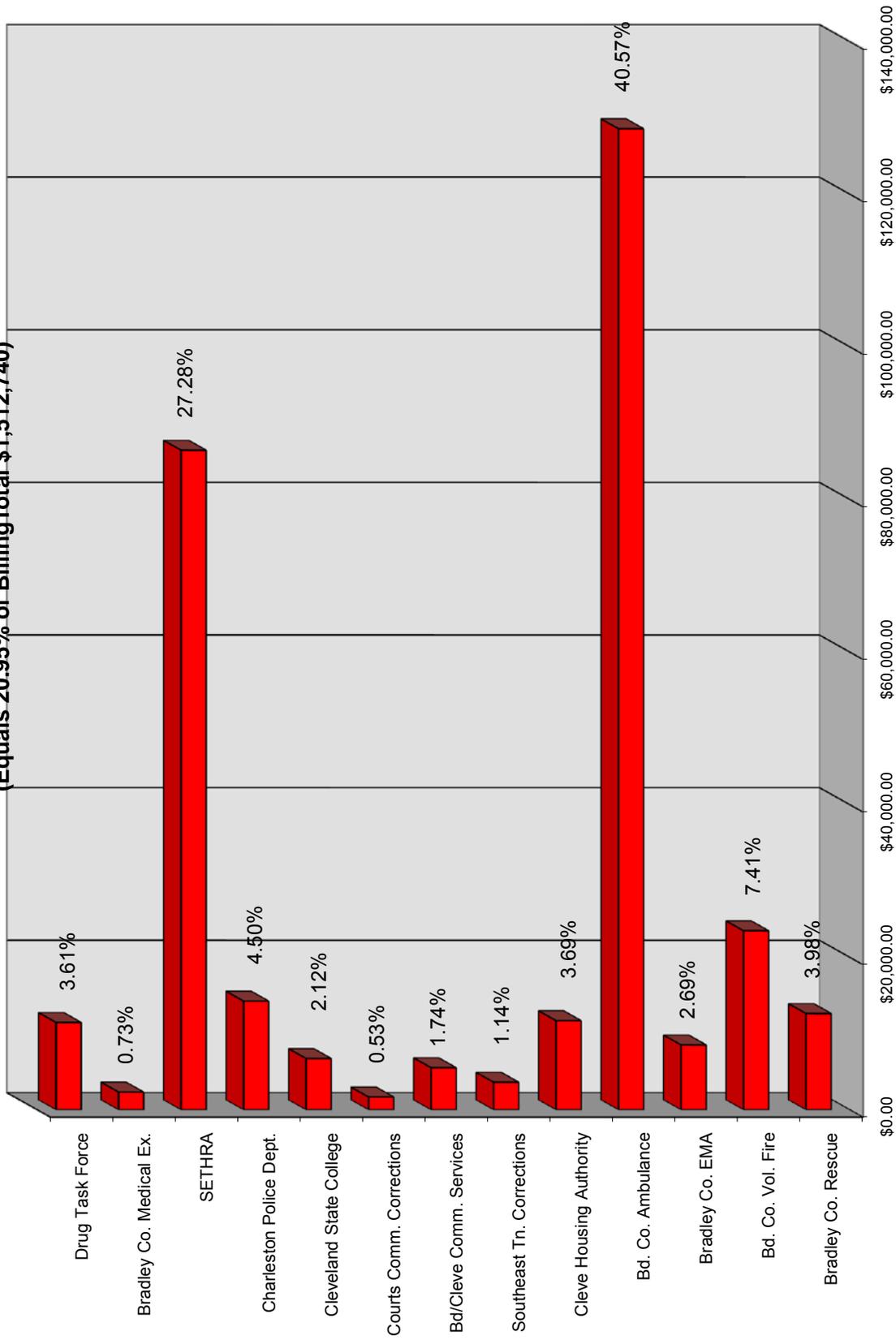
Measure Description	FY2008 (Actual)	FY2009 (Actual)	FY2010 (Estimated)	FY2011 (Projected)
# of Vehicles and Heavy Equipment	494	525	440	486
# of Mechanics	5	5	5	5
# of Other Garage Personnel	3	3	3	3
# of Training Hours	296	318	284	299
Vehicles per Mechanic	98.8	105	87	96
# of Repair Orders (Scheduled & Non-scheduled)	2,259	2,574	2,421	2,418
# of Repair Orders per Mechanic	452	514	484	483
# of Jobs Completed from Repair Orders	10,727	11,349	11,299	11,125
# of Emergency Repairs	172	169	123	154
Labor Rate	\$57	\$57	\$57	\$57
% of Operating Budget for Contracted Svcs.	38.88%	46.64%	40.70%	48.40%
% of Mechanic Hours Billed (Billable Hrs.)	60.64%	62.30%	62.20%	61.70%

**Fleet Management**  
**2008-09 Department Percentages of Maintenance & Fuel Cost**  
**\$1,195,855 (Equals 79.05% of Billing Total \$1,512,740)**



**Fleet Management  
2008-09 Outside Agencies Percentage of Maintenance & Fuel Cost  
\$316,884**

**(Equals 20.95% of Billing Total \$1,512,740)**



CITY OF CLEVELAND						
FUND #511 - FLEET MANAGEMENT FUND						
REVENUES						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Sales Revenue:</b>						
36512	FUELS MARKUP	48,774	51,000	51,000	50,000	50,000
36534	PARTS	467,353	500,000	500,000	425,000	425,000
36536	LESS: COST OF GOODS SOLD	(342,377)	(350,000)	(350,000)	(297,500)	(297,500)
<b>Subtotal:</b>		<b>173,750</b>	<b>201,000</b>	<b>201,000</b>	<b>177,500</b>	<b>177,500</b>
<b>Operating Revenues:</b>						
34330	CHARGES FOR SVCS-INTERNAL	365,005	367,500	367,500	361,600	361,600
34331	CHARGES FOR SVCS-CONTR.	136,722	169,000	169,000	162,500	162,500
<b>Subtotal:</b>		<b>501,727</b>	<b>536,500</b>	<b>536,500</b>	<b>524,100</b>	<b>524,100</b>
<b>Other Income:</b>						
36110	INTEREST INCOME	1,828	5,000	5,000	500	500
36990	MISCELLANEOUS	100	200	200	200	200
36992	GAIN (LOSS) SALE OF ASSETS	(342)	0	0	0	0
<b>Subtotal:</b>		<b>1,586</b>	<b>5,200</b>	<b>5,200</b>	<b>700</b>	<b>700</b>
	<b>TOTAL REVENUES</b>	<b>677,063</b>	<b>742,700</b>	<b>742,700</b>	<b>702,300</b>	<b>702,300</b>
EXPENDITURES						
DEPARTMENT #43170						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
<b>Personnel and fringe benefits:</b>						
111	SALARIES	327,796	335,700	335,700	335,700	339,000
112	OVERTIME	2,721	5,000	5,000	5,000	5,000
131	SERVICE AWARDS	175	200	200	100	100
132	LONGEVITY	1,500	2,000	2,000	2,200	2,200
133	SOLD VACATION	1,773	2,700	2,700	2,700	2,700
134	CHRISTMAS BONUS	866	900	900	900	900
140	DENTAL INSURANCE	3,060	3,600	3,600	3,300	3,300
141	SOCIAL SECURITY TAXES	24,345	26,600	26,600	26,600	26,800
142	HEALTH INSURANCE EXP	50,284	53,800	53,800	53,800	53,800
143	RETIREMENT EXPENSE	52,035	57,600	57,600	58,000	58,400
144	LIFE & DISABILITY INSURANCE	3,932	4,400	4,400	4,400	4,400
149	WORKER'S COMP CLAIMS	0	500	500	500	500
<b>Subtotal:</b>		<b>468,487</b>	<b>493,000</b>	<b>493,000</b>	<b>493,200</b>	<b>497,100</b>
<b>Operating expenditures:</b>						
211	POSTAGE EXPENSE	568	1,200	1,200	1,200	1,200
219	PAGER EXPENSE	107	0	0	0	0
221	PRINTING EXPENSE	0	200	200	200	200
237	ADVERTISING	72	200	200	200	200
239	MEMBERSHIP DUES/LICENSING	1,181	700	700	700	700
241	UTILITIES	19,748	19,000	19,000	17,000	17,000

<b>EXPENDITURES</b>						
<b>DEPARTMENT #43170</b>						
<b>OBJECT CODE</b>		<b>2008-2009 ACTUAL</b>	<b>2009-2010 ORIGINAL BUDGET</b>	<b>2009-2010 AMENDED BUDGET</b>	<b>2010-2011 REQUESTED</b>	<b>2010-2011 PROPOSED</b>
245	TELEPHONE EXPENSE	8,771	8,500	7,300	8,500	8,500
261	VEHICLE MAINT(GARAGE)	2,556	4,000	4,000	4,000	4,000
263	CONT SVCS-VEH MAINT	128,982	130,000	130,000	125,000	125,000
266	BUILDING MAINTENANCE	3,660	4,000	4,000	4,000	4,000
269	CTRL FUEL MAINT & SUPPLIES	4,240	8,000	8,000	8,000	8,000
283	TRAVEL/TRAINING EXPENSE	178	1,000	1,000	1,000	1,000
298	CONT SVCS-PEST CONTROL	270	300	300	300	300
319	OFFICE EXPENSE	3,500	3,000	3,000	3,000	3,000
322	WASTE DISPOSAL SUPPLIES	3,833	2,500	2,500	4,000	4,000
324	JANITORIAL EXPENSE	2,043	2,000	2,000	2,000	2,000
326	UNIFORM EXPENSE	3,308	4,000	4,000	4,000	4,000
331	GASOLINE EXPENSE	4,750	5,000	5,000	5,000	5,000
336	ELECTRICAL REPAIRS & PARTS	143	0	0	0	0
511	INS-BLDGS & CONTENTS	1,832	1,800	1,800	1,800	1,800
512	INS-VEHICLES & EQUIP	748	800	800	800	800
513	INS-GENERAL LIABILITY	1,784	2,000	2,000	1,800	1,800
514	WORKER'S COMPENSATION	12,802	13,100	13,100	12,800	12,800
540	DEPRECIATION EXPENSE	39,700	47,500	47,500	40,800	40,800
545	COMPUTER SOFTWARE MAINT	4,615	8,500	2,500	12,000	12,000
599	MISCELLANEOUS	192	500	500	500	500
<b>Subtotal:</b>		<b>249,584</b>	<b>267,800</b>	<b>260,600</b>	<b>258,600</b>	<b>258,600</b>
<b>Capital outlay and debt service:</b>						
941	EQUIPMENT & TOOLS	1,509	1,900	1,900	1,900	1,900
942	COMPUTER EQUIPMENT	0	0	16,500	1,200	1,200
<b>Subtotal:</b>		<b>1,509</b>	<b>1,900</b>	<b>18,400</b>	<b>3,100</b>	<b>3,100</b>
	<b>TOTAL EXPENDITURES</b>	<b>719,580</b>	<b>762,700</b>	<b>772,000</b>	<b>754,900</b>	<b>758,800</b>

FLEET MANAGEMENT FUND  
CASH FLOW STATEMENT  
FY 2011

	<b>Budgeted</b>
Cash flows from operating and investing activities:	
Net income (loss)	(\$56,500.00)
Adjustments to Reconcile Net Income (loss) to net cash provided by operating activities:	
Depreciation	\$40,800.00
Changes in assets:	
Accounts receivable (increase) or decrease	
Changes in liabilities:	
Accrued liabilities increase or (decrease)	-
Due to other funds	-
Deferred revenues increase (decrease)	-
Total Adjustments	<u>\$40,800.00</u>
Net cash provided by operating and investing activities	<u>(\$15,700.00)</u>
Cash flows from capital and related financing activities:	
Debt Principal Repayment:	-
Other Improvements	-
Net cash used in capital and related financing activities	-
Net increase (decrease) in cash and cash equivalents	(\$15,700.00)
Cash and cash equivalents, beginning of fiscal year	<u>\$126,087.00</u>
Cash and cash equivalents	<u>\$110,387.00</u>

## **Trust Funds**

Trust funds are 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 City currently maintains one Trust Fund outlined below:

**Meiler Estate Animal Shelter Trust Fund:** This fund is used to account for funds bequeathed to the City of Cleveland Animal Control by John and Elizabeth Meiler. The Meilers were described as a quiet couple who had a great love for their poodles and friends in the Cleveland area. With their generous gift, the City has been able to purchase two additional trucks to assist in responding county wide to citizen calls.

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# MEILLER ESTATE ANIMAL CONTROL FUND



## ***Meiler Estate Animal Control Fund***

### ***Organization Chart:***

No Personnel are funded out of this fund.

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

This fund was established by a contribution in the amount of \$141,159 to the Cleveland Animal Control from the estate of Elizabeth Jean Meiler. The department received an additional \$125,634 from the estate of Elizabeth Jean Meiler in FY 2002 and \$191,440 from the estate of John Meiler in FY 2003. Interest from these gifts has been used to provide a storage and quarantine building, telephone equipment, software and trucks, which were badly needed for the operation.

EXPENDITURE SUMMARY	FY 2009 Actual	FY 2010 Budgeted	FY 2011 Proposed	Percentage Increase
Personnel Expenditures	\$0	\$0	\$0	0%
Operating Expenditures	\$0	\$0	\$0	0%
Capital Outlay & Debt Service	\$17,300	\$ 6,700	\$6,700	0%
Total Expenditures	\$17,300	\$6,700	\$6,700	0%

### ***Goals and Objectives:***

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

### ***Performance Measures:***

This fund helps support the Animal Control operation by purchasing equipment or by paying the debt service on needed equipment. Therefore, this fund has an impact on the performance measures of the Cleveland Animal Control listed in the General Fund.

CITY OF CLEVELAND						
<b>FUND #126 - MEILER ESTATE/ANIMAL CONTROL FUND</b>						
<b>REVENUES</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
36110	INTEREST INCOME	3,826	6,000	1,000	6,000	6,000
	<b>TOTAL REVENUES</b>	<b>3,826</b>	<b>6,000</b>	<b>1,000</b>	<b>6,000</b>	<b>6,000</b>
<b>EXPENDITURES</b>						
<b>DEPARTMENT # 51600</b>						
OBJECT CODE		2008-2009 ACTUAL	2009-2010 ORIGINAL BUDGET	2009-2010 AMENDED BUDGET	2010-2011 REQUESTED	2010-2011 PROPOSED
762	TRANS TO CIP - TRUCK	17,300	13,400	6,700	6,700	6,700
	<b>TOTAL EXPENDITURES</b>	<b>17,300</b>	<b>13,400</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>

Storage and Quarantine Area



## *Glossary of Terms*

**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.

**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.

**Allot** - To divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

**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** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**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.

**Balanced Budget** – The sum of estimated net revenues is equal to planned expenditures.

**Base Budget** - Cost of continuing the existing levels of service in the current budget year.

**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.

**General Obligation (G.O.) Bond** - This type of bond is backed by the full faith, credit and taxing power of the 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.

**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.

**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.

**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 Improvements Program (CIP)** - 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.

**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.

**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.

**Consumer Price Index (CPI)** - 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).

**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.

**Cost-of-living Adjustment (COLA)** - An increase in salaries to offset the adverse effect of inflation on compensation.

**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.

**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.

**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.

**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.

**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.

**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 1<sup>st</sup> through June 30<sup>th</sup>.

**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.

**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.

**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.

**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.)

**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.

**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.

**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.

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

**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.

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

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

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

**Materials and Supplies** – Expendable materials and operating supplies necessary to conduct departmental operations.

**Mill** - 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.

**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.

**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.

**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.

**Operating Expenses** - The cost of personnel, materials and equipment required for a department to function.

**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.

**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.

**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.

**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.

**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.

**Service Level** - Services or products which comprise actual or expected out-put of a given program. Focus is on results, not measures of workload.

**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.

**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.

**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.

**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.

**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.

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Variable Cost** - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

**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.

**Source:** The Best of Government Budgeting:  
A Guide to Preparing Budget Documents  
By: Dennis Strachota  
Government Finance Officers Association, 1994  
And Miscellaneous Sources

## *Acronyms*

<b>ACCRA</b>	American Chamber of Commerce Research Assoc. aka Council for Comm. and Econ. Research	<b>FTA</b>	Federal Transit Administration
<b>ACT</b>	American College Test	<b>FOLA</b>	Friends of the Library Association
<b>ADA</b>	American with Disabilities Act	<b>FTE</b>	Full Time Equivalency
<b>ADA</b>	Average Daily Attendance	<b>GAAP</b>	Generally Accepted Accounting Principles
<b>AED</b>	Automated External Defibrillator	<b>GASB</b>	Governmental Accounting Standards Board
<b>BCEMS</b>	Bradley County Emergency Medical Service	<b>GED</b>	General Equivalency Diploma
<b>BCRS</b>	Bradley County Rescue Squad	<b>GIS</b>	Geographic Information System
<b>BCVFD</b>	Bradley County Volunteer Fire Department	<b>GLTDAG</b>	General Long Term Debt Accounting Group
<b>BFI</b>	Browning-Ferris Industries	<b>GO</b>	General Obligation
<b>CCS</b>	Cleveland City Schools	<b>HCI</b>	Healthy Community Initiative
<b>CDBG</b>	Community Development Block Grant	<b>HUD</b>	Housing and Urban Development
<b>CFD</b>	Cleveland Fire Department	<b>ICEAS</b>	Intermittent Cycle Extended Aeration System
<b>CID</b>	Criminal Investigations Division	<b>ISO</b>	Insurance Services Office
<b>CINI</b>	Capital Improvement Needs Inventory	<b>KWH</b>	Kilowatt-Hour
<b>CIP</b>	Capital Improvements Program	<b>LEAF</b>	Law Enforcement Academic and Fitness Academy
<b>COLA</b>	Cost of Living Adjustment	<b>LMI</b>	Low and Moderate Income
<b>CPI</b>	Consumer Price Index	<b>LRTP</b>	Long Range Transportation Plan
<b>CSA</b>	Central Service Association	<b>MPO</b>	Metropolitan Planning Organization
<b>CUAMPO</b>	Cleveland Urban Area Metro Planning Org.	<b>MSDS</b>	Material Safety Data Sheets
<b>CUB</b>	Cleveland Utilities Board	<b>NPDES</b>	National Pollutant Discharge Elimination System
<b>DARE</b>	Drug Awareness and Resistance Education	<b>NDB</b>	Non-Directional Beacon
<b>DEFY</b>	Drug Education for Youth	<b>OESI</b>	Ocoee Environmental Services, Inc.
<b>ECD</b>	Bradley County E 911 ECD	<b>PARTAS</b>	Parks and Recreation Technical Assistance Service
<b>EDC</b>	Economic Development Council	<b>PHA</b>	Public Housing Authority
<b>ESOL</b>	English as a Second or Other Language	<b>PILOT</b>	Payment in Lieu of Taxes
<b>FASB</b>	Financial Accounting Standards Board	<b>PSPP</b>	Political Subdivision Pension Plan
<b>FBO</b>	Fixed Base Operator	<b>SBCCI</b>	Southern Building Code Congress International
<b>FHWA</b>	Federal Highway Administration	<b>SETHEPP</b>	State Employees, Teachers, and Higher Education Employee Pension Plan
<b>FLSA</b>	Fair Labor Standards Act	<b>SETHRA</b>	Southeast Tennessee Human Resource Agency
<b>FMLA</b>	Family Medical Leave Act	<b>SR-2</b>	Soil Restoration and Recycling

## *Acronyms*

<b>SRT</b>	Special Response Team	<b>THDA</b>	Tennessee Housing Development Agency
<b>STP</b>	Surface Transportation Program	<b>TIP</b>	Transportation Improvement Plan
<b>TAMP</b>	Traffic Access Management Program	<b>TMBF</b>	Tennessee Municipal Bond Fund
<b>TCA</b>	Tennessee Code Annotated	<b>TML</b>	Tennessee Municipal League
<b>TCC</b>	Technical Coordinating Committee	<b>TRAC</b>	Total Resources Against Crime
<b>TCRS</b>	Tennessee Consolidated Retirement System	<b>TVA</b>	Tennessee Valley Authority
<b>TDEC</b>	Tennessee Department of Environment & Conservation	<b>VISTA</b>	Volunteers in Service to America
<b>TDOT</b>	Tennessee Department of Transportation	<b>UA</b>	US Census Urban Area
		<b>UPWP</b>	Unified Planning Work Program

**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
2001		\$ 1.56	\$ 2.43	\$ 3.99
2002	Revaluation \$ 1.47	\$ 1.65	\$ 2.18	\$ 3.83
2003		\$ 1.65	\$ 2.18	\$ 3.83
2004		\$ 1.65	\$ 2.18	\$ 3.83
2005	Revaluation \$ 1.56	\$ 1.65	\$ 2.02	\$ 3.67
2006		\$ 1.65	\$ 2.02	\$ 3.67
2007		\$ 1.65	\$ 2.02	\$ 3.67
2008		\$ 1.65	\$ 2.02	\$ 3.67
2009	Revaluation \$ 1.49	\$ 1.49	\$ 1.79	\$ 3.28
2010		\$ 1.49	\$ 1.79	\$ 3.28

**CITY OF CLEVELAND, TENNESSEE  
PRINCIPAL EMPLOYERS**

<u>Employer</u>	<u>2009</u>		<u>Percentage of Total Labor Force Bradley County</u>
	<u>Employees</u>	<u>Rank</u>	
Whirlpool/Maytag	1,400	1	2.96%
SkyRidge Medical Center	1,175	2	2.49%
City Government	990	3	2.10%
Peyton's Southeastern	950	4	2.01%
Bradley County Schools	820	5	1.74%
Wal-Mart	780	6	1.65%
Bradley County Government	630	7	1.33%
Lee University	625	8	1.32%
Jackson Furniture Industries	530	9	1.12%
Schering-Plough Inc	500	10	1.06%
	<u>8,400</u>		<u>17.78%</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**

**PRINCIPAL TAXPAYERS**

**June 30, 2010**

<b><u>Assessed Taxpayer</u></b>	<b><u>Type of Business</u></b>	<b><u>2009 Assessed Valuation</u></b>	<b><u>Percentage of total Valuation</u></b>
Masterfoods, USA	Candy Manufacture	\$32,434,320	3.01%
Community Health Systems	Health Care	\$29,677,594	2.75%
Whirlpool	Appliance Manufacture	\$22,522,543	2.09%
Life Care Centers of America	Health Care	\$21,562,346	2.00%
Proctor and Gamble	Battery Manufacture	\$18,832,034	1.75%
Schering-Plough	Distribution Compnay	\$15,843,787	1.47%
Peyton's Southeastern	Distribution Company	\$12,714,069	1.18%
Wal-Mart	Retail	\$9,754,529	0.90%
Bellsouth	Phone Company	\$9,719,435	0.90%
Southeastern Container	Bottling Manufacture	\$6,164,243	0.57%
<b>TOTALS</b>		<b>\$179,224,900</b>	<b>16.61%</b>

**\*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  
CLEVELAND UTILITIES  
ELECTRIC DIVISION DATA  
For the Fiscal Year Ended June 30, 2009**

RESIDENTIAL & GENERAL POWER RATE SCHEDULES

Residential Rate Schedule - Schedule RS

Customer charge - per delivery point per month	\$	7.98
Energy charge - per kwh	\$	0.08450

General Power Rate Schedule- Schedule GSA

Demand of 0 - 5,000 kw

Part I - If (a) the higher of (i) the customer's currently effective contract demand, if any, or (ii) its highest billing demand during the latest 12-month period is not more than 50 kw and (b) the customer's monthly energy takings for any month during such period do not exceed 15,000 kwh:

Customer charge - per delivery point per month	\$	15.41
Energy charge - per kwh per month	\$	0.09458

Part II - If (a) the higher of (i) the customers currently effective contract demand or (ii) its highest billing demand during the latest 12-month period is greater than 50 kw but not more than 1,000 kw or (b) the customer's billing demand is less than 50 kw and its energy takings for any month during such period exceed 15,000 kwh:

Customer charge - per delivery point per month	\$	46.22
Demand charge - per kw per month		
First 50 kw		No charge
Additional kw	\$	12.60
Energy charge - per kwh		
First 15,000 kwh per month	\$	0.09458
Additional kwh per month	\$	0.05268

Part III - If (a) the higher of the customer's currently effective contract demand or (b) its highest billing demand during the latest 12-month period is greater than 1,000 kw:

Customer charge - per delivery point per month	\$	154.05
Demand charge - per kw per month		
First 1,000 kw	\$	12.12
Excess over 1,000 kw	\$	13.96
Energy charge - per kwh	\$	0.05347

**CITY OF CLEVELAND, TENNESSEE  
 CLEVELAND UTILITIES  
 ELECTRIC DIVISION DATA  
 For the Fiscal Year Ended June 30, 2009**

RESIDENTIAL & POWER RATE SCHEDULES

General Power Rate Schedule - Schedule GSB

Demand over 5,000 kw per month but not more than 15,000 kw		
Customer charge - per delivery point per month	\$	1,500
Demand charge - per kw per month	\$	14.21
Energy charge - per kwh		
Up to 620 hours use of metered demand per month	\$	0.04625
Additional kwh	\$	0.03928

General Power Rate Schedule - Schedule GSC

Demand over 15,000 kw per month but not more than 25,000 kw		
Customer charge - per delivery point per month	\$	1,500
Demand charge - per kw per month	\$	13.70
Energy charge - per kwh		
Up to 620 hours use of metered demand per month	\$	0.04625
Additional kwh	\$	0.03928

General Power Rate Schedule - Schedule GSD

Demand over 25,000 kw		
Customer charge - per delivery point per month	\$	1,500
Demand charge - per kw per month	\$	16.77
Energy charge - per kwh	\$	0.03874

Outdoor Lighting Rate Schedule

Energy charge - per kwh per month	\$	0.06538
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Source: City of Cleveland Utilities Electric, Water, and Sewer Divisions.

**CITY OF CLEVELAND, TENNESSEE  
CLEVELAND UTILITIES  
WATER DIVISION DATA  
For the Fiscal year ended June 30, 2009**

Class of Service	<u>Consumers - June</u>		Water Sales Fiscal Year 2009
	<u>2009</u>	<u>2008</u>	
Residential	26,286	26,322	7,573,644
Commercial & Industrial	<u>3,017</u>	<u>3,056</u>	3,109,544
Change in accrued revenue			(40,093)
Less:Uncollectible water sls			(15,705)
<b>Totals</b>	<u><u>29,303</u></u>	<u><u>29,378</u></u>	<u><u>\$10,627,390</u></u>

**WATER PURCHASED FOR RESALE**

	<u>Water Purchased This Year</u>	<u>Amount</u>
	<u>Gallons</u>	
Water purchased from Hiwassee Utility Commission, Eastside, and Savannah Valley Utility District	1,648,632,220	\$1,939,031
<b>Total</b>	<u><u>1,648,632,220</u></u>	<u><u>\$1,939,031</u></u>

**LINE LOSSES AND COSTS PER GALLON**

Gallons purchased (per above)	1,648,632,220
Gallons pumped	<u>2,107,995,107</u>
Total gallons provided	3,756,627,327
Gallons sold	<u>2,861,916,000</u>
Line losses and gallons unaccounted for	<u><u>894,711,327</u></u>
Percentage of losses and unaccounted for gallons to total provided	<u><u>23.82%</u></u>
Cost per thousand gallons purchased	<u><u>\$ 1.18</u></u>

**OTHER STATISTICS**

Average daily water consumption (gallons)	<u><u>7,840,866</u></u>
Water storage capacity (thousands of gallons)	<u><u>15,300</u></u>
Miles of water mains	<u><u>736</u></u>
Number of fire hydrants	<u><u>2,492</u></u>

**CITY OF CLEVELAND, TENNESSEE  
CLEVELAND UTILITIES  
WATER DIVISION DATA  
For the Fiscal year ended June 30, 2009**

<u>1. Water Rates</u>	<u>Inside City</u>	<u>Outside City</u>
RESIDENTIAL (Class 201, 202)		
Customer charge	\$5.27	\$10.29
First 1,400 cu. ft.	\$1.86/100 cu. ft.	\$2.91/100 cu. ft.
Additional	\$1.94/100 cu. ft.	\$3.06/100 cu. ft.
NON-RESIDENTIAL (Class 204,205,208,209)		
Customer charge	\$5.27	\$10.29
First 15,000 cu. ft.	\$1.86/100 cu. ft.	\$2.91/100 cu. ft.
Next 85,000 cu. ft.	\$1.53/100 cu. ft.	\$2.41/100 cu. ft.
Additional	\$1.12/100 cu. ft.	\$1.79/100 cu. ft.
IRRIGATION ONLY (Class 211,213)		
Customer charge	\$5.27	\$10.29
All usage	\$1.94/100 cu. ft.	\$3.06/100 cu. ft.
RESALE (Class 203)		
Customer Charge	\$5.27	\$5.27
All usage	\$1.12/100 cu. ft.	\$1.12/100 cu. ft.
<u>2. Wastewater Rates</u>	<u>Inside City</u>	<u>Outside City</u>
RESIDENTIAL (Class 301, 302)		
Customer charge	\$5.41	\$8.12
First 1,400 cu. ft.	\$3.16/100 cu. ft.	\$4.77/100 cu. ft.
Additional	\$0.00/100 cu. ft.	\$0.00/100 cu. ft.
NON-RESIDENTIAL (Class 304,305,308,309)		
Customer charge	\$5.41	\$8.12
First 100,000 cu. ft.	\$3.16/100 cu. ft.	\$4.77/100 cu. ft.
Additional	\$2.66/100 cu. ft.	\$3.97/100 cu. ft.
Wastewater Surcharge		
CBOD	.0919/pound/day	.0919/pound/day
TSS	.0571/pound/day	.0571/pound/day
RESIDENTIAL	<u>Water</u>	<u>Sewer</u>
For customers using 5/8" meter	\$8.99 per month	\$11.73 per month
For customers using 3/4" meter	\$16.43 per month	\$24.37 per month
For customers using 1" meter	\$20.15 per month	\$30.69 per month
For customers using 1-1/2" meter	\$42.95 per month	\$49.65 per month
For customers using 2" meter	\$81.75 per month	\$49.65 per month

**CITY OF CLEVELAND, TENNESSEE  
CLEVELAND UTILITIES  
WATER DIVISION DATA  
For the Fiscal year ended June 30, 2009**

**IRRIGATION**

For customers using 5/8" meter	\$9.15 per month
For customers using 3/4" meter	\$16.91 per month
For customers using 1" meter	\$20.79 per month
For customers using 1-1/2" meter	\$44.07 per month
For customers using 2" meter	\$82.87 per month
For customers using 3" meter	\$199.27 per month
For customers using 4" meter	\$335.07 per month
For customers using 6" meter	\$838.87 per month
For customers using 8" meter	\$1,596.07 per month

**NONRESIDENTIAL**

	<u>Water</u>	<u>Sewer</u>
For customers using 5/8" meter	\$8.99 per month	\$11.73 per month
For customers using 3/4" meter	\$16.43 per month	\$24.37 per month
For customers using 1" meter	\$20.15 per month	\$30.69 per month
For customers using 1-1/2" meter	\$42.47 per month	\$68.61 per month
For customers using 2" meter	\$79.67 per month	\$131.81 per month
For customers using 3" meter	\$191.27 per month	\$321.41 per month
For customers using 4" meter	\$314.87 per month	\$542.61 per month
For customers using 6" meter	\$727.97 per month	\$1,395.81 per month
For customers using 8" meter	\$1,309.37 per month	\$2,596.61 per month

3. Sprinkler connection charges (billed monthly)

Minimum 500 heads or less	\$160.00 per year
Over 500 heads	0.33 per head

4. Access Fees (Water)(Standard):

5/8" meter	\$575.00	3" meter	\$2,950.00
1" meter	\$965.00	4" meter	\$4,190.00
1 1/2" meter	\$1,290.00	6" meter	\$7,100.00
2" meter	\$1,935.00	8" meter	\$9,400.00

5. Charges for Sprinkler taps:

4" tap	\$1,600.00
6" tap	\$2,400.00
8" tap	\$3,225.00
10" tap	\$4,025.00
12" tap	\$4,850.00

6. Customer Deposits           Varies (based upon service requirements)

7. Subdivision Stub-outs           \$135.00

8. Access Fees (Sewer)(Standard):

5/8" meter	\$940.00	3" meter	\$5,160.00
1" meter	\$1,690.00	4" meter	\$7,360.00
1 1/2" meter	\$2,230.00	6" meter	\$12,410.00
2" meter	\$3,330.00	8" meter	\$16,500.00

\*NOTE: Outside City water rates are higher.

**CITY OF CLEVELAND, TENNESSEE  
 CLEVELAND UTILITIES  
 SANITARY SEWER SYSTEM DATA  
 For the Fiscal year ended June 30, 2009**

	Consumers - June		Sewer Fees Fiscal Year 2009
	2009	2008	
Class of Service			
Residential	14,629	14,663	\$4,170,224
Commercial & Industrial	2,502	2,534	4,354,895
Unbilled revenue @ YE			(19,281)
Totals	17,131	17,197	\$8,505,838
Sewage Treatment			
Intermittent Cycle Extended Aeration System (ICEAS)			
Average Daily Treatment (gallons)			9,541,014
Treatment during fiscal year 2006 (gallons)			3,482,470,000
Capacity daily (thousands of gallons)			21,600
Collection System			
Miles of sewer mains			351

Rates are subject to rules and regulations of Cleveland Utilities.  
 Rates will be subject to adjustment as rate adjustments are received from water suppliers.

Source: City of Cleveland Utilities Electric, Water, and Sewer Divisions.

**CITY OF CLEVELAND, TENNESSEE**  
**OTHER STATISTICAL DATA**  
**June 30, 2009**

Population (Estimated) 40,553

Date of Incorporation 1903

Form of Government Council - Manager  
(August 1993)

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

Mayor and two Council members elected at large

Five council members - elected from five districts

City employees:	City	Schools	Library	Cleveland Utilities	
Regular Full-time	339	547	11	200	1,097
Regular Part-time	1	105	13	0	119
Seasonal Part-time	74	0	0	1	75
Total	414	652	24	201	1,291

Area of City 27 square miles

Miles of roads and streets:

Asphalt 325

Gravel 0.05

Miles of sidewalks 42

Fire Protection:

Classification 3

Number of stations 5

Number of full-time employees 98

Number of fire trucks (pumpers and ladders and tankers), radio equipped 16

Number of sedans - radio equipped 3

Number of Fire Specialists pickup trucks - radio equipped 4

Number of fire hydrants 2,416

Per-capita fire loss \$33.57 (inside city) \$47.87 (fringe)

Police Protection:

Number of stations 1

Number of substations 0

Number of full-time sworn officers 88

Number of police reserves 0

Number of civilian personnel

Regular full-time 11

Regular part-time 14

Number of public service officers 13

Criminal offenses:

TIBRS - Part A 5,729

TIBRS - Part B 1,295

Number of vehicles - all radio equipped 110

**CITY OF CLEVELAND, TENNESSEE**  
**OTHER STATISTICAL DATA - (Continued)**  
**June 30, 2009**

EDUCATION - PUBLIC SCHOOL SYSTEM

	Number	ADM	ADA	Teacher Pupil Ratio
High School (Grades 9, 10, 11 and 12)	1	1,266	1,183	1 to 18
Middle Schools (Grades 6 through 8)	1	1,115	1,051	1 to 20
Elementary Schools (Grades K through 5)	6	2,274	2,146	1 to 20
Ungraded - Special Education		81	74	
Total Students		4,736	4,454	
Certificated Staff	382.5			
Non-Certificated Personnel	268.5			
Total Personnel	651			

RECREATION AND CULTURE:

Parks (total acres)	289
Number developed	15
Number of swimming pools	3
Number of tennis courts	8
Number of softball parks	2
Number of gymnasiums	2
Number of golf courses	1
Number of multi-purpose fields	1
Number of soccer parks	1
Number of libraries	1 city/county
Number of volumes	138,463
Number of e-books	24,491
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.
- Railroads - Cleveland is served by Norfolk and Southern (freight only).
- Bus Service - Cleveland is served by Continental Trailways and Greyhound Bus Lines
- Airport - Cleveland owns Hardwick field; runway 3,300 feet.

CITY OF CLEVELAND, TENNESSEE  
ESTIMATED COMPUTATION OF LEGAL DEBT MARGIN  
6/30/2010 (estimated)

Total assessed value		\$1,079,116,126
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		\$107,911,613
Debt applicable to limitation:		
Total bonded debt	\$122,069,716	
Less: Revenue bonds	56,240,000	
Amount available for repayment of general obligation bonds	<u>2,512,784</u>	
Total debt applicable to limitation		<u>63,316,932</u>
Legal debt margin		<u><b>\$44,594,681</b></u>
Per Capita Debt as of June 30, 2010 (estimated)		\$1,561