

FISCAL YEAR
2025-26
ANNUAL
BUDGET



CLEVELAND
TENNESSEE 

*City of Cleveland,
Tennessee*



*Annual Budget
FY 2026*

Mission Statement

City of Cleveland, Tennessee

Provide for the welfare of all citizens of Cleveland through efficient, high quality services, sound leadership and progressive planning for the future.

City of Cleveland, Tennessee

Annual Budget

Fiscal Year 2025-2026

City Officials:

<i>Mayor:</i>	Kevin Brooks
<i>City Council:</i>	Dan Moore (at large) Ken Webb, Vice Mayor (at large) Marsha McKenzie, District 1 William Estes, District 2 Tom Cassada, District 3 David May, Jr., District 4 Duane Goff, District 5
<i>City Attorney:</i>	John F. Kimball
<i>City Judge:</i>	Richard Banks
<i>City Manager:</i>	Joe Fivas
<i>Asst. City Manager/CFO/ General Government:</i>	Shawn McKay
<i>Asst. City Manager Development & Recreation:</i>	Jonathan Jobe
<i>Asst. City Manager Transportation & Environmental Services:</i>	Tommy Myers

Department Heads:

<i>Fire Chief:</i>	Chris Bates
<i>Human Resource Director:</i>	Kimberly Miller
<i>Information Technology Director:</i>	Kris Miller
<i>Library Director:</i>	Keisha Parks
<i>Parks & Recreation Director:</i>	Patti Pettit
<i>Police Chief:</i>	Mark Gibson
<i>Jetport Director:</i>	Keith McAfee
<i>Cleveland Utilities Authority General Manager:</i>	Tim Henderson
<i>Director of Schools:</i>	Jeff Elliott

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

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



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

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



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

Cleveland boasts the sixth largest number of manufacturing companies in the State of Tennessee. Major private-sector employers in Cleveland are: Sigura, Brown Stove Works, Renfro Corporation, Duracell, Triumph Sheets, Jackson Manufacturing, Johnston Coca-Cola Bottling Co., Mars Snackfoods, Whirlpool, Amazon, Wacker Polysilicon, Newly Weds Foods, Olin Corporation, Peyton's Southeastern, Flowers Foods, Mueller Company, ADM Milling, Polartec, Beiersdorf, and Eaton Electrical. The city is also recognized as a regional shopping destination and health care provider for surrounding counties in Tennessee, Georgia, and North Carolina.



The state-certified population for 2020 was 47,356. The City and County are both growing at a moderate rate. The City has shown consistent growth throughout its history, as the following table demonstrates:

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

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

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

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

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



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

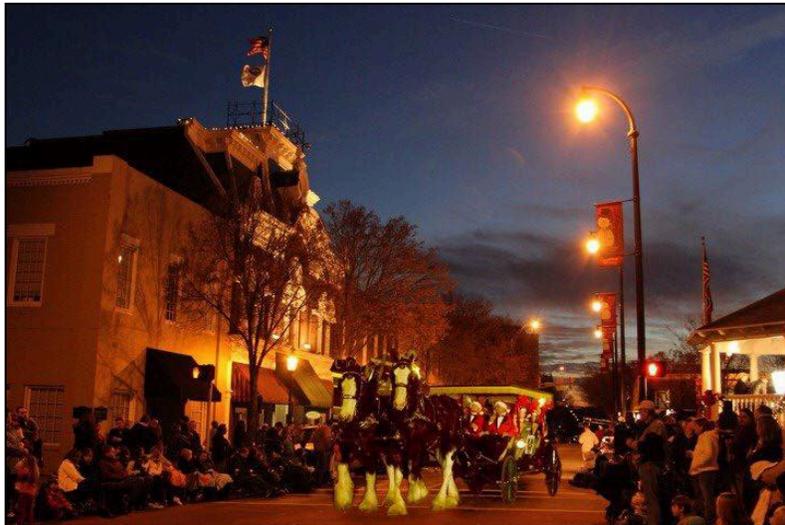


In Cleveland, utilities are provided by the following companies:

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

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

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



Reader's Guide to the Budget

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

Following this Guide is Tab II, which contains the City Manager's Budget Message. This message discusses the fund structure of the Budget, and which basis of accounting is used for each type of fund. It also includes a listing of the assumptions used in developing the Budget. Finally, it includes a discussion of the major issues facing the City and how the Budget affects them and is affected by them. Immediately following is a listing of the City's Goals and Objectives for FY2026.

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

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

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

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

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

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

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

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

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

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



Cleveland, TN Government

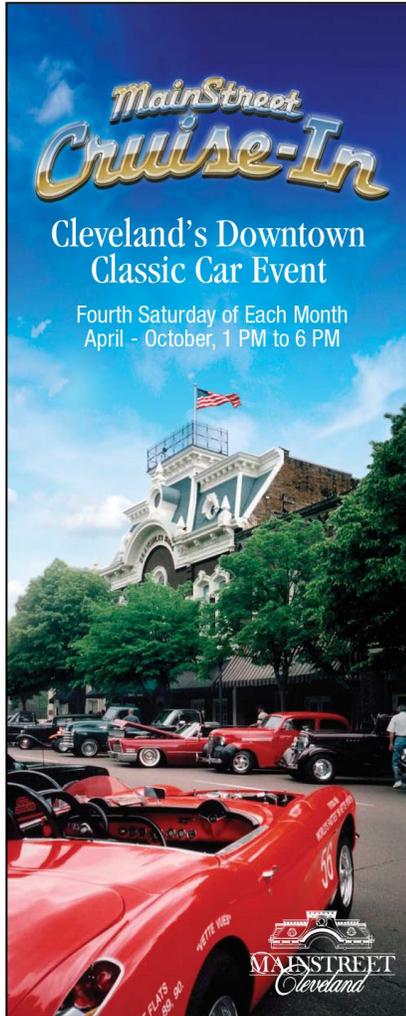


Cleveland_TN



cityofclevelandtn

"The City with Spirit"
Cleveland, Tennessee





CLEVELAND
TENNESSEE

EST. 1842

FY2026 Annual Budget

City of Cleveland

Office of the City Manager

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

June 9, 2025

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 2026

Honorable Mayor Brooks & City Council:

The Fiscal Year (FY) 2026 budget for the City of Cleveland is submitted for your consideration. This is a balanced budget as dictated by local and state laws. The FY 2026 budget is predicated on the Mayor and City Council's goals that were discussed in the FY 2026 Budget Strategic Planning Session. This budget continues the third year of progress for an approximate \$138 million infrastructure investment in Cleveland until June 30, 2026, by federal, state, and local governments. This infrastructure investment will be from City tax dollars, ARPA funding, bond funds, private funds, state funds, and federal funds.

In the last couple years, due to global and local inflation, our budget was predicated on a stormy and uncertain economic climate. This year, with continued surging local growth and development, we are projecting a calm path forward even though we still have rising costs for all goods and materials, and labor shortages which have already affected our hiring practices. The good news is the Mayor and City Council were proactive over the past five years having conservative budgets, and raising our fixed interest debt rates from approximately 45% to 97% over the past four years and saved the taxpayers over \$10 million.

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

This budget includes a fiscally conservative general operating budget, investments in public safety, significant current and future investment in transportation infrastructure, investment in economic development, and some strategically targeted investments in quality of life.

Special thanks to our City Council members (Vice Mayor Ken Webb, Councilman Moore, Councilman Cassada, Councilman Goff, Councilman May, Councilman Estes, Councilwoman McKenzie, and Mayor Brooks), Assistant City Manager Shawn McKay, and our finance staff for placing the city in a position to be able to invest in our future growth, while making sure we invest in our city workforce.

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

CITY GROWTH:

The FY 2026 budget addresses the needs of the City of Cleveland. It is always a challenge to keep up with the demand for services and facilities in a growing community. The City of Cleveland is the principal city of the Cleveland Metropolitan Statistical Area (MSA), and it is the employment and commercial center of the metropolitan area.

Since 1960, Cleveland's population has grown from 16,196 to approximately 50,000. In the 2020 Census, our population grew by approximately 16%. This trend will likely continue which will make our population approximately 57,000 in 2030. The city also has approximately 250,000 people using local infrastructure, state infrastructure, and city services every day.

This growth has impacted the city in the following ways:

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

MAYOR & CITY COUNCIL PRIORITIES & ACCOMPLISHMENTS:

On December 12, 2022, the City Council adopted the Build Cleveland's Future Initiative. This is a three-year \$138 million capital project plan that addresses street maintenance, traffic congestion, sports tourism, community recreation, downtown redevelopment, and a new City Hall/Civic Center for city residents. The City will only have to budget approximately \$10.1 million from City funds out of the \$138 million capital investment. We intend to complete the Build Cleveland's Future Initiative by June 30, 2026, and we will complete over 60 capital projects.

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

- Invested \$50,000,000 directly into Cleveland’s Infrastructure.
- 7-miles of new City sidewalk.
- Our entire Park System will be renovated before the end of FY 2026.
- Change economic climate in Downtown.
- Add 2 miles of new Greenway and 3 new parks.
- Planning Department sited over 3,500 new housing units since 2018
- Fire Department: ISO Rating of 2/2x, increased Fire budget from \$8.1 million to \$13.4, \$7.0 million in capital purchases.
- Police Department: CALEA Accreditation, increased Police budget from \$9.1 million to \$14.3, and capital purchases of \$6 million.
- City Schools: Construction of a \$15 million new Elementary School, and an addition to Candies Creek Cherokee Elementary School.
- Significant investment in lower income areas.
- Significant success in industrial recruitment.

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

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

- 1) Construction of Candy’s Creek/Cherokee Elementary School
- 2) Construction of 17th Street Sidewalk Connection
- 3) Construction of 20th Street Sidewalk Connection
- 4) Construction of Parker Street Sidewalk Connection for 22nd Street to 25th Street
- 5) Construction of Stormwater on Short Street
- 6) Construction of School Entrance Widening at CCC Elementary School
- 7) Construction of Candies Lane Sidewalk
- 8) Construction of Candies Stormwater Improvements
- 9) Construction of Stormwater on 30th Street
- 10) Construction of Avery Johnson Park
- 11) Construction of Blythe Bower Sidewalks
- 12) Construction of Sidewalks on 9th Street
- 13) Construction of Stormwater on Georgetown Rd
- 14) Construction of Sidewalks from 9th Street to 18th Street
- 15) Construction of Sidewalks from 18th Street to Blythe Bower Elementary School
- 16) Construction of Stormwater on Creekside Drive
- 17) Construction of Blythe Oldfield Park
- 18) Construction of Deer Park
- 19) Construction of Stormwater on Georgetown Road & Steed Street
- 20) Construction of Stormwater on Tasso Rd
- 21) Construction of Casteel Greenway Connector
- 22) Construction of Willow Ave Connection
- 23) Construction of Indian Hills New Entrance
- 24) Construction of Stormwater on Nuckolls Street
- 25) Construction of Right-in/Right-out at Home Depot
- 26) Construction of Peerless Connector
- 27) Construction of Stormwater on Willow St/Keith Street
- 28) Construction of Paul Conn Pkwy Road Base

- 29) Construction of a New Roof at Fire Station 1
- 30) Construction of Stormwater on Industrial Drive
- 31) Construction of Billy Graham Sidewalk
- 32) Construction of Ellis Circle Sidewalk
- 33) Construction of Edwards Street Streetscape
- 34) Construction of Stormwater on Julian Drive
- 35) Construction of Lane Widening at Sequoia Road
- 36) Construction of HHM Sidewalk
- 37) Construction of 2nd Street Sidewalk
- 38) Construction of Stormwater on Interlackin Circle
- 39) Construction of Stormwater at Stuart Street
- 40) Construction of Pavilion Large Pad for Civitan Park
- 41) Construction of Phase VI Greenway Parking Lot
- 42) Construction of Stormwater on Inman/East Street
- 43) Construction of Stormwater on Hiwassee Street
- 44) Construction of Pavilion Small Pad Civitan Park
- 45) Construction of Stormwater on 20th & Carolina
- 46) Construction of Stormwater at Ascalon Drive
- 47) Construction of Stormwater on Hensley Road
- 48) Construction of Mosby Park
- 49) Construction of New Tennis Courts at Tinsley Park
- 50) Construction of Stormwater on Exit 25
- 51) Construction of Right-in/Right-out Harbor Freight
- 52) Construction of JJ Drive
- 53) Construction of Stormwater on Rolling Hills Drive
- 54) Construction of Paul Conn Pkwy Sidewalks
- 55) Construction of Sidewalks at Georgetown Road
- 56) Construction of Stormwater on Church Street
- 57) Construction of Left-Out at Ben Moore Drive
- 58) Construction of Sidewalk for Legacy/Candies Lane
- 59) Construction of Stormwater on Cree Lane
- 60) Construction of Culvert at Parker Street
- 61) Construction of Parker Street Sidewalk from 20th Street to 22nd Street
- 62) Construction of Stormwater on Mac Street
- 63) Construction of New Roof at Public Works
- 64) Construction of Candies Greenway-Phase 1
- 65) Construction of Crossing at 20th Street/Keith Street
- 66) Construction of Stormwater on 15th Street
- 67) Construction of Crossing at Inman Street
- 68) Construction of Cherokee Hotel- Asbestos Removal
- 69) Construction of Stormwater on Jordan & 18th Street
- 70) Construction of Dalton Pike Sidewalk from Health Department to South Walmart
- 71) Construction of Raider Drive Bridge Repairs
- 72) Construction of New 20th Street Bridge
- 73) Construction of Stormwater on North Lee Highway
- 74) Construction of Stormwater on Sequoia Road NW
- 75) Construction of LIC North
- 76) Construction of Resodding Tinsley Dog Park
- 77) Construction of New Bridge at Golf Course

- 78) Construction of Stormwater on Peerless Road
- 79) Construction of Stormwater Improvements at Golf Course
- 80) Construction of Interior of Golf Course Club House
- 81) Construction of Water Line at Golf Course
- 82) Construction of Stormwater on Oakland Ave
- 83) Construction of Georgetown Intersection Widening
- 84) Construction of Traffic Improvements at Candies Lane and Georgetown Rd
- 85) Construction of Stormwater on Everhart Drive
- 86) Construction of Stormwater Improvements at Berry Street
- 87) Construction of Norman Chapel Streetscaping
- 88) Construction of Stormwater on Country Club Drive
- 89) Construction of CC-Cherokee Elementary School Turn Lanes
- 90) Construction of Paul Conn Pkwy Stormwater from 8th Street Central Ave.
- 91) Construction of Cedar Lane Improvements
- 92) Construction of Stormwater on Jackson/Woodlawn Ave
- 93) Construction of VA Home Entrance
- 94) Construction of Willow Street Greenway
- 95) Construction of New Pickleball Courts at Tinsley Park
- 96) Construction of Cherokee Hotel-Interior Demolition
- 97) Construction of Stormwater Retention on Foster
- 98) Construction of New Tennis/Pickleball Courts at Tinsley Park
- 99) Construction of New Tennis Pavilion at Tinsley Park
- 100) Construction of Fire Training Tower
- 101) Construction of Fire Station Number Six
- 102) Construction of Taylor Springs Park
- 103) Construction of Stormwater on Hardwick Street
- 104) Construction of Stormwater on Deer Park
- 105) Construction of 1st Street Sidewalk Improvements
- 106) Construction of 25th Street Welcome to Cleveland Sign
- 107) Construction of Wilson Ave Bus Stop
- 108) Construction of a New Roof at Fire Station 3
- 109) Construction of New Stuart Park Restrooms and Sidewalks
- 110) Construction of Candies Bridge Renovation
- 111) Construction of Wall and Sidewalk at Deer Park
- 112) Construction of Streetscape at 1st Street Square
- 113) Construction of Street to Phase VI Trailhead
- 114) Construction of Sign at Jetport
- 115) Construction of Future Park Site on First Street
- 116) Construction of Stormwater at Tinsley Tennis Courts
- 117) Construction of Sidewalk on 2nd Street
- 118) Construction of Restroom at Civitan Park
- 119) Construction of Pleasant Church Road
- 120) Construction of Stormwater on 1st Street/East
- 121) Construction of New Sod at Shepard Field
- 122) Construction of New Basketball Courts at College Hill Recreation Center
- 123) Construction of Stormwater on South Ocoee Street
- 124) Construction of Stormwater on Billy Graham Ave
- 125) Construction of Stormwater on Blythe Ferry Road
- 126) Construction of Inman Street Streetscape

- 127) Construction of Hiwassee Stormwater Project
- 128) Construction of Johnston Park Rehabilitation
- 129) Construction of Candies Greenway-Phase 2
- 130) Construction of Candies Greenway Trailhead
- 131) Construction of East Circle Greenway Connection
- 132) Construction of City Hall- Phase 1
- 133) Construction of Deer Park Restroom Renovation
- 134) Construction of Tinsley Park Pickleball Complex
- 135) Construction of Tinsley Park Softball Complex
- 136) Construction of Rotary Gateway Arch
- 137) Construction of Starbuck’s Connector-Phase 1
- 138) Construction of New Park at Greenway
- 139) Construction of New Disc Golf Course at Fletcher Park
- 140) Construction of Sidewalk on Billy Graham Ave
- 141) Construction of Stormwater on Elrod Street
- 142) Construction of Bike Racks in Downtown
- 143) Construction of Stormwater Repairs on Green Drive
- 144) Construction of Stormwater Repairs on Parkwood Trail
- 145) Construction of Stormwater Repairs on Teakwood Court
- 146) Construction of Stormwater Repairs on Eldridge Circle
- 147) Construction of Stormwater Repairs on Georgetown Road
- 148) Construction of Stormwater Repairs on Hardwick Street
- 149) Construction of Sidewalk on Spring Street
- 150) Construction of Stormwater Repairs on Ash Drive
- 151) Construction of Stormwater Repair on Hickory Drive
- 152) Construction of Stormwater Repairs on Church Street
- 153) Construction of Stormwater Repair on Dockery Drive
- 154) Construction of Stormwater Repair on Carol Drive
- 155) Construction of Stormwater Repair on Westlake Drive
- 156) Construction of Stormwater Repair on 13th & Barnes
- 157) Construction of Stormwater Repair on Linden & 4th Street
- 158) Construction of Stormwater Repair on Nuckolls
- 159) Construction of Stormwater Repair on Peerless Road
- 160) Construction of Lights at Soccer Complex
- 161) Construction of Central Ave Streetscape
- 162) Construction of Gaut Street Sidewalk to Inman Street
- 163) Construction of new Inman St Sidewalk to Mosby Park
- 164) Rehabilitation of Deer Park Restrooms
- 165) Construction of Church St Infrastructure
- 166) Construction of Mouse Creek/ Paul Huff Sidewalks
- 167) Construction of Peerless Rd/Paul Huff Intersections
- 168) Widening of Exit 27 Off-Ramp
- 169) Phase VI Trailhead Park-Phase 1



TAX RATE & FEE ASSESSMENTS:

The FY 2026 budget **DOES NOT include a property tax increase to balance the budget, and all of our operations and current projects are funded.** The City has not received the new certified rate from the state and county. However, there are several important programs that are unfunded in this budget. The Mayor, City Council, School Board, and staff will proceed through a process in June to determine if there is support for these programs. Here are those unfunded programs:

City School Board Request:

The Cleveland City School Board is requesting the construction of two new elementary schools at a cost of \$70 million. The initiation of these projects for construction of one elementary school to open in 2028 and a second elementary school to open in 2031 would require a tax increase of three cents. The City and School Board has established a Joint Adhoc Committee to determine locations and an operations plan for those new schools.

Increase Annual Street Paving:

As the Chief Administrative Officer, I have a responsibility to report to the Mayor and Council when an administrative service is falling behind. Since 2017, we have invested \$1.3 million for paving on an annual basis. However, due to inflation, rising labor costs and higher bid costs, our primary street paving bid costs have risen by approximately 40%, therefore, our total paving miles has decreased by approximately 40% per year. In order to get back to 2017 paving volumes, I would recommend the Mayor and City Council to consider increasing the tax rate by two cents and have a long-term dedicated funding source for street patching and street paving. Our Transportation & Environmental Services Department will update our 'Pavement Evaluation and Surface Rating' system to be able to create a quantifiable method to determine the condition of our street system. We will pave these streets and sections of streets on a 'Worst-First' basis.

Construction of Multi-Field Sports Complex, Indoor Athletic & Events Center, and Aquatics Facility:

Currently, we do not have enough recreational fields and/or courts to adequately service our local recreational needs for most adult and youth sports. This problem will get worse over the next 20 years as our population grows to approximately 70,000 residents.

Bradley County and Cleveland due to its proximity to I-75, its proclivity for successful local sports teams, having a substantial number of hotels, and being within 2.5 drives of Atlanta, Chattanooga, Knoxville, Birmingham, and Nashville, is strategically located to be a powerhouse in sports tourism marketing.

Sports tourism investment and marketing will allow our local residents to have access to elite facilities for 50 years, to have non-local residents pay for much of these facilities, and to bring local jobs and investment to Bradley County and Cleveland.

The City, County, and Chamber has completed a Sports Tourism Study and it has determined and recommends the construction of a Multi-Field Sports Complex and an Indoor Athletic & Events Center. After construction, these facilities will result in approximately \$1.4 million in new annual revenue to our local governments and 68,000 new hotel nights. The study shows that these investments could generate \$41 million in new annual spending within our community. Studies show that for every \$1,000,000 in local sports tourism investment it will create 13 local jobs for restaurants, hotels, and other service businesses.

The Multi-Field Sports Complex could host soccer, 7-on-7 football, and lacrosse tournaments and recreational play. Currently, the Greater Cleveland Soccer Association has over 1,000 recreational youth participating in soccer. The goal would be to construct this facility in five phases over 7 years. The first phase would include two new artificial turf fields to replace damaged grass fields. The second phase would include the reimagination of the parking lot areas, storage facilities, tournament operations center, concessions, field expansion, and restroom facilities. The third phase would include two new artificial fields. The fourth phase would include two new artificial fields. The fifth phase would include two new artificial fields. We hope to have limited bonding for this facility, and to use Pay-As-You-Go funding options for these five phases.

The Indoor Athletic/Events Center/Aquatic Center allows for our 50 different tourism events and sports events mostly consisting of basketball, wrestling, indoor soccer, pickleball, volleyball, etc. The Indoor facility could host 4,000 to 5,000 people for concerts, graduations, sporting events, vendor shows, monster truck shows, church services and events, conference trade shows, etc.

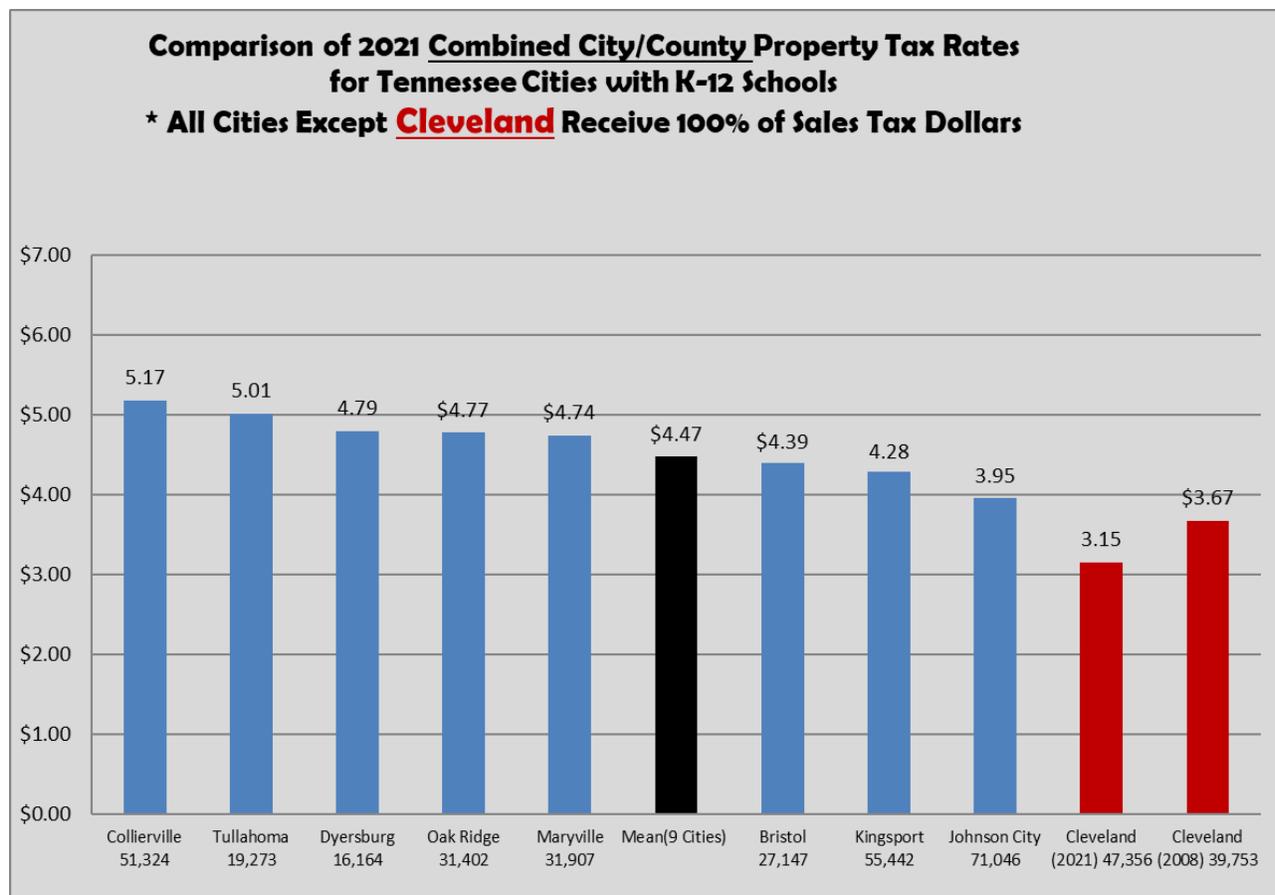
The City and City Schools will have the need to replace the Tinsley Pool and Denning Center Pool within the next five years. The Indoor Athletic & Event Center would also have an aquatics facility as part of the structure. This could replace some of the lost functionality of Tinsley Pool and the Denning Center. The goal would be to not directly compete with the YMCA, but to provide a broader aquatic environment in Bradley County and Cleveland. We would likely have a third party to manage this facility.

I would recommend that these facilities be paid for by the two cents of dedicated property taxes, Hotel/Motel Tax, Liquor Tax, RIDA Infrastructure Investment, and a Tax Increment Finance District by the City and County. The goal would be to begin construction in approximately 2-3 years.

The City Council has also discussed new funding for widening of sections of Mouse Creek Road, Freewill Road, and Michigan Avenue, an Empowerment Center, and a new Animal Shelter.

Solid Waste Fees: The City’s Solid Waste Household and Commercial Rate Fees will stay the same:

- Household Rate: \$14.25
- Commercial Rate: \$3.75 cu yd
- Commercial Cardboard Rate: \$3.28 cu yd
- Transfer Station Rate for City Use to \$32.00 per ton



Stormwater Fee: The budget does not include a monthly stormwater fee increase. The fee is mandated by Congress and is expected to generate approximately \$1.8 million annually for the City’s stormwater program which funds the city’s share of major drainage projects through the Army Corp of Engineers, small local drainage projects through the City’s Transportation & Environmental Services Department, and stormwater staff necessary to administer the city’s program.

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

Development Fees: The budget does not include a Development fee increase.

Recreation Fees: City staff will also have a proposal to raise fees for recreational events and programs.

‘BUILD OUR FUTURE’ INITIATIVE- **\$138 M INVESTMENT OVER 3 YRS**

In December 2022, the City Council proposed an innovative ‘BUILD CLEVELAND’S FUTURE’ Initiative to strategically invest in our City infrastructure and economic development projects. This ‘BUILD CLEVELAND’S FUTURE’ Initiative proposal will invest a total of \$138 million over three years (June 30, 2026) in transformative projects to propel our growing City into the future. The funding will come from the following:

- 1) State Grant Funds
- 2) State Transportation Funds
- 3) Federal Grant Funds
- 4) City Pay-As-You-Go Funds
- 5) City General Obligation Bonding-\$20 Million

‘BUILD CLEVELAND’S FUTURE’ Initiative Projects:

1) Infrastructure & Economic Development Projects:

- Mouse Creek/Paul Huff Pkwy Intersection
- Peerless Road/Paul Huff Pkwy Intersection
- Adkisson Drive/Paul Huff Pkwy Intersection
- South Lee Highway Sidewalk Project
- Adkisson Sidewalk & Stormwater Project
- Ocoee Bypass & Repaving Project
- Public Safety Infrastructure Investment
- 25 Street/Westside Drive Widening Project
- Mouse Creek Turn Lane Project
- Industrial Park Development Planning
- Local Neighborhood Street Paving
- Cleveland Gateway & Sidewalk Improvements
- South Lee Highway Redevelopment Plan
- Georgetown/17th Street Intersection Widening

2) Downtown Projects:

- Downtown Beautification Program
- Centre Park & Amphitheatre & Performing Arts Plan & Greenway
- 3rd Street Corridor & Redevelopment
- Whirlpool Redevelopment
- Inman Street Sidewalk & Streetscaping Project
- 270 Inman Purchase Improvements
- Central Avenue Sidewalk Project
- 1st Street Sidewalk Project
- Cherokee Hotel Renovation into City Hall

3) State & Federal Projects:

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

4) Quality of Life Projects:

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



TOTAL FY 2026 BUDGET HIGHLIGHTS:

FY 2026: EDUCATION HIGHLIGHTS:

City School Funding/Debt Service: The total operational funding for the Cleveland City Schools System equals \$71,130,225. This is approximately a 6% increase from FY 2025. The City's portion of funding is \$6,606,800 for operations from the City. This is an increase of \$223,420 from the City.

The City will pay \$4,658,773 for debt service for school capital projects. This is an increase of \$43,279 from FY 2025. City Schools will also receive approximately \$1,518,000 for its capital projects from the sales tax referendum. This is an increase of \$14,800 from FY 2025.



FY 2026: INFRASTRUCTURE HIGHLIGHTS:

Major Street Paving: City has begun requesting MPO funds to complete major street paving projects within the city. The city will target these MPO funds to pave Paul Huff Parkway, Peerless Road, Stuart Road, Adkisson Road, Mouse Creek Road, and Freewill Road. This will be approximately \$10 million investment in paving on city streets. The state will pay 80% of these paving costs.

City Street Paving: The City will allocate \$1.3 million for the repaving of streets within the City. The City will fund \$1,000,000 in paving from the Sales Tax Capital Projects Fund, \$300,000 from the CIP. Development & Recreation Department and the Transportation & Environmental Department has developed a 'Pavement Evaluation and Surface Rating' system to be able to create a quantifiable method to determine the condition of our street system. The City has lost 40% of our purchasing power due to asphalt material costs.

Jetport Hangar Construction: This budget funds \$400,000 for a match payment to construct 10 hangars at the Cleveland Jetport.

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

Salt Storage Shed: We will construct a Salt Storage Shed for our Public Works Department. The projected costs are approximately \$70,000.

25th Street/North Ocoee Intersection: The state is working on the design for this future improvement. We hope the state begins ROW acquisition in FY 2026.

Railroad Crossing Elimination Grant: The City was awarded \$27 million to construct a new downtown railroad bridge crossing. We hope to get these funds obligated during FY 2026.

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

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

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

Central Avenue Streetscape & Walkability Project: The City will begin construction for walkability improvements along Central Avenue from Broad Street to Gaut Street. The funds used for this project are from the bond proceeds, stormwater funds, CDBG and sales tax funds.

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

Adkisson Drive Widening and Sidewalk Project-Phase 2: In FY 2026, the City will construct the second phase of sidewalks along Adkisson Drive from the CSCC campus to Paul Huff Parkway. This will be paid for by bond and stormwater proceeds.

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

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

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

25th Street Walkable Network & Gateway Improvements: The City will study and develop a plan for a future walkable sidewalk network connecting 25th Street into north Cleveland to the Mouse Creek Greenway. This will also include a Gateway Plan for this emerging corridor.



FY 2026: PUBLIC SAFETY HIGHLIGHTS:

Fire Department Personnel & Capital Expenditures: Over the past 9 years, the Fire Department had substantial growth in personnel, vehicles, and equipment. This was shown in the recent ISO ratings where we improved our overall rating from a Class 3 to a class 2/2X. This puts us well within the top 5% of all Fire Department ratings in the country.

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

Since FY 2015, the annual General Fund budget for the Fire Department has increased from \$8.182 million to \$13.336 million in this Fiscal Year. Since Fiscal Year 2015, the Fire Department has added 17 new positions to increase our city coverage. In the past several years, the Fire Department purchased 5 new fire trucks, 1 refurbished fire truck, and 6 new command SUV vehicles for a total investment of approximately \$4 million. The city also invested approximately \$2.5 million into a new fire station #6, an additional \$551,594 into a new Public Safety/Fire Training Center, and approximately \$272,950 for an additional set of PPE/Fire Bunker Gear equipment for all frontline firefighters. The City Council's total of \$8.1 million investment in the Fire Department has set the Fire Department up for success for the next decade.

New Engine Truck: In the FY 2024 budget, it allowed for the Fire Chief to order an engine at a cost of approximately \$800,000. We're told this truck will be delivered in FY 2026. This purchase will put the Fire Department Sales Tax Fund in a deficit. The City will loan this fund

the additional funds and will be paid back until FY 2027. The next Fire Truck purchase will be for delivery in FY 2028 per agreement with the Fire Chief.

Fire Department Apparatus Replacement: The Fire Department has been allocated \$530,000 in sales tax funds for the purchase of new apparatus equipment and the new fire truck.

Public Safety Storage & Training Center: The City will construct a 9,000 sq ft building at the Fire Training Tower for an indoor training facility for public safety training events. This will also be used for storage for new Traffic Light equipment.

Police Department Personnel & Capital Expenditures: Over the past 9 years, the Police Department had substantial growth in personnel, vehicles, and equipment. Last year, the Cleveland Police Department received the highest possible level of CALEA Accreditation. This is the highest level a Police Department can achieve with only 4% in the nation selected with this designation. They scored 97% of all available accreditation points. They are one of the top city Police Departments in the country.

Since FY 2015, the annual General Fund budget for the Police Department has increased from \$9.186 million to \$14.324 million in this Fiscal Year. Since Fiscal Year 2013, the Police Department has added 24 new positions to increase our City coverage. In the past several years, the Police Department added approximately 76 vehicles/radios, and a Mobile Command Unit for a total investment of approximately \$4.1 million.

Police Department New Body Camera System: The City purchased a new body camera system for our Police Department. This will also include a substantial new data storage for this system. The City will budget \$61,400 for each year over the next five years to pay for this new system. This was started in FY 2023.

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

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



FY 2026: QUALITY OF LIFE HIGHLIGHTS:

Creation of Downtown Arts & Entertainment District: The City will begin the process to initiate a new planning process to establish a new Arts & Entertainment District within the core of downtown.

Downtown Revitalization: The community and the City Council will need to determine the priority investment areas. Staff recommends moving quickly on the established priorities. City Council will look at options and improvements that include:

- 1) Greenway Improvements
- 2) Parking Modifications per Parking Study
- 3) Cherokee Hotel Revitalization
- 4) Aesthetic Upgrades in the Downtown
- 5) Whirlpool Site Brownfield & Redevelopment

Parks & Recreation Master Plan: A consultant will present a new Parks & Recreation Master Plan. This Master Plan will assist the City in getting future grants.

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

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

This budget will begin the process of this development and we will begin preparation to potentially spend approximately \$50 million in FY 2027 for the construction of this facility. During the pre-construction phase we will approach Bradley County about partnering in this facility.

Tinsley Park Renovation: The City will continue its renovation of Tinsley Park. This budget funds these improvements.

Cherokee Hotel & Civic Center Revitalization: In FY 2026, the City will continue construction of the renovation of the Historic Cherokee Hotel into a Civic City Center. The

Civic City Center will include municipal offices, community event space, community training space, public meeting space, Council offices, restaurant space, and a ‘One Stop Shop’ for city services. Once the final design is completed, the architect will develop a confidential cost estimate. If the City Council agrees to add additional renovated space the costs could exceed the current estimate. Currently, the city will use a combination of federal ARPA funds, bond funds, Federal Historic Tax Credits, State Historic Tax Credits, sale of city property, CIP funding, stormwater funding, and fund balance.

Futsal Soccer Field: This budget includes funding for a Futsal Soccer Field at Blythe-Oldfield Park. This is funded with a state grant, CDBG funding, and \$50,000 in City funds.

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

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

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

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

Jim Sharp Park: The City will complete the construction of Jim Sharp Park in summer of 2025.



FY 2026: ADMINISTRATIVE, EMPLOYEE COMPENSATION, HEALTHCARE HIGHLIGHTS:

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

IT Security Systems: The budget includes \$270,000 in funding for Multifactor Authentication (Cybersecurity), Offsite Back-up Server (Disaster Recovery), and an Air Gapped Vault (Cybersecurity). We also have the unfunded needs for an additional purchase of a Fortinet Network Refresh and Powerscale Storage Expansion for a cost of approximately \$647,000.

Facility Analysis & Implementation of Customer Service Improvements: The City will continue to complete a plan on future facility improvements and develop a strategy to provide a higher level of customer service for City residents and businesses.

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

Employee Compensation Plan & Healthcare:

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

Adjustment: The City is in the process of completing a Compensation Plan for the organization.

Healthcare Benefits: The City has not received its healthcare renewal. After reviewing our healthcare plan finances, including pharmacy costs and facility choice utilization, our self funded insurance program is operating very well. We do not plan on making any adjustments to City healthcare benefits in FY 2026. However, we have seen a price increase in our dental insurance plan. We are in the process of bidding out this service. We will pass along these costs to employees. City staff will continue to evaluate our OPEB liability options.

Retirement Benefits: During FY 2026, the staff will present two new options for the City Council to consider for retirement changes for only new employees. The first option will be a TCRS hybrid plan, the second option will be the TCRS 5% plan, and the third will be our current retirement plan.

Authorized Positions:

The number of approved total City positions is increased by one employee in this budget.

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

- Eliminate one Public Service position.

- Eliminate one Traffic Engineer I position.
- Eliminate one Construction Inspector position.
- Eliminate two Traffic Signal Technicians
- Add two IT Technician positions. One funded by 911 Center and one funded by general fund.
- Change Planning Assistant position to a Finance Assistant position. The position grade stays the same.
- Add a new Project Assistant (111) position.
- Change Project Manager/Engineer II title to Project Manager. The grade will be reduced from (120) to (117).
- Add two additional Facility Maintenance I positions. These positions are budgeted to begin in spring 2026, and one or both of the positions will work a flex schedule over the weekend.
- Change the Transportation Planner position to a Planner II position. The grade is reduced from 117 to 113.
- Change the Aquatics/Recreation Coordinator position to Assistant Director Recreation.

FY 2026: COMPONENT UNITS/PARTNERSHIPS:

Cleveland/Bradley County Library: The Library Fund receives a transfer of money from the City’s General Fund each year, with an equal appropriation from Bradley County. The FY 2026 budget includes \$705,000 for the Cleveland/Bradley County Public Library. We will also authorize the Library Board to use their fund balance to fund \$50,000 in capital project improvements at Historic Library.

Bradley County Emergency Communication District/911: This budget includes funding for the Bradley County Emergency Communication District (9-1-1 service) for our contract amount of \$700,000.

SUMMARY:

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

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

The Public Hearing and first reading of the Budget Ordinance is scheduled for June 9th. The final reading of the Budget Ordinance will be held on June 23rd. We anticipate the final reading of the certified rate will be held in July. This Budget with any revisions the Mayor and City Council recommend will go into effect on July 1, 2025, with any changes in the certified rate being added to a future amended budget. Please contact me if you have any questions or would like to discuss the budget in detail.

Respectfully Submitted,



Joseph A. Fivas

Summary of All Funds

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

(1) Governmental Funds

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

Special Revenue Funds – Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City's Special Revenue Funds include the State Street Aid Fund, Solid Waste Management Fund, Drug Enforcement Trust Fund, VCIF Competitive Grant Fund, Byrne Memorial Justice Assistant Grant, School Fund, School Food Services, Library Fund, Community Development Block Grant Fund, Metropolitan Planning Organization Fund, E-Ticketing Grant, Hotel Lodging Tax and Schools Federal Projects Fund. The School Fund is also a major fund of the City. It is used to account for the revenues and expenditures of the City of Cleveland public school system.

Debt Service Fund – Fund used to account for the accumulation of resources for, and payment of, general long-term principal, interest, and related costs.

Capital Project Funds – Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City's Capital Project Funds include the City's Capital Improvement Program Fund, the Schools Capital Improvement Program Fund, the Sales Tax Capital Projects Fund, and the American Rescue Plan Fund.

(2) Proprietary Funds

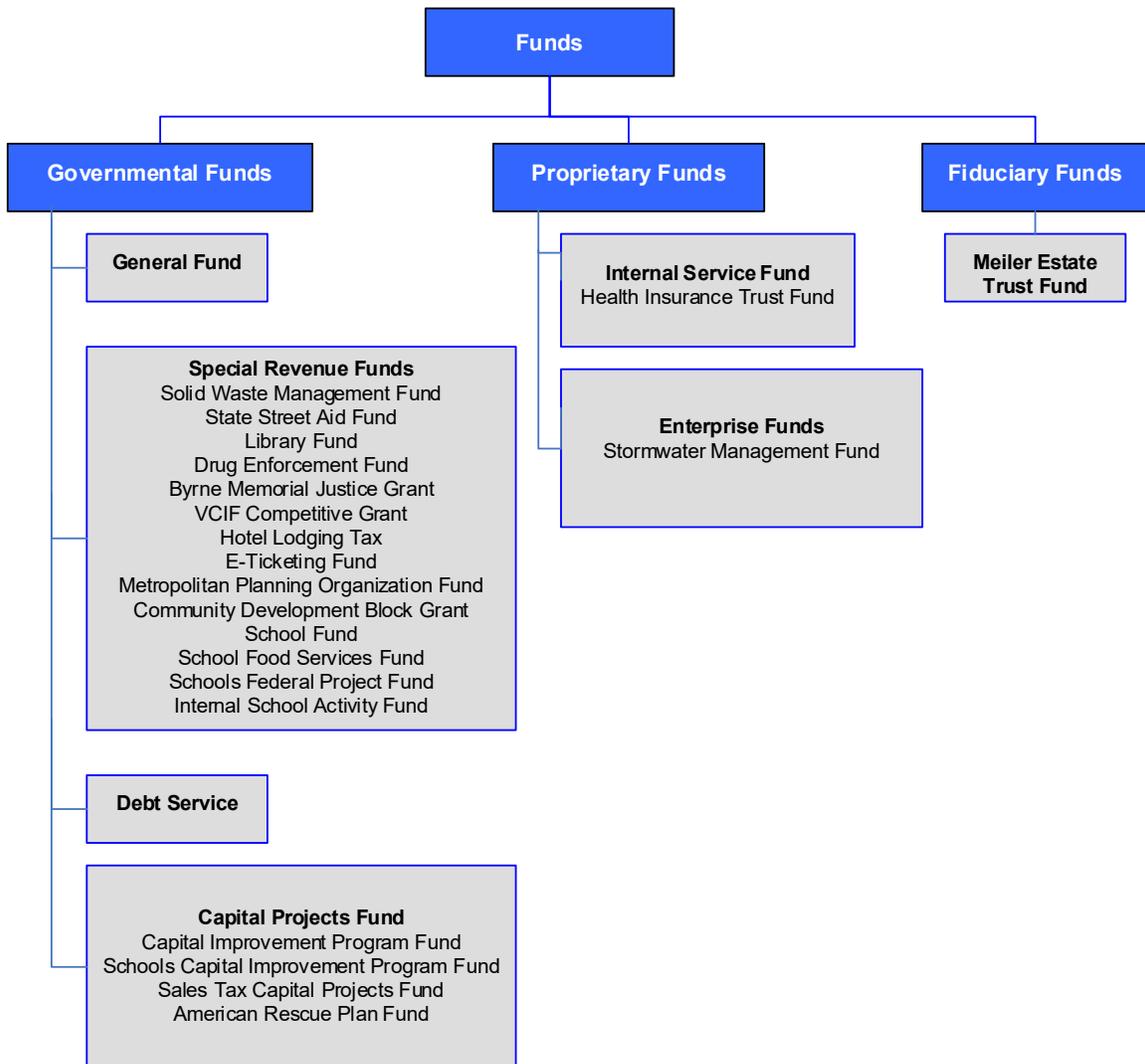
Enterprise Funds – Funds used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing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

Internal Service Funds – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The Health Insurance Trust Fund is the City’s only Internal Service Fund and is used to account for expenses related to the City’s self-insured medical program.

(3) Fiduciary Funds

Trust Funds – Funds used to account for assets held by the city in a trustee capacity. A “non-expendable” trust fund stipulates that only earnings and not principal may be spent. The Meiler Estate Animal Shelter Trust Fund, a permanent fund, is used to account for funds bequeathed to the Cleveland Animal Shelter by Elizabeth and John Meiler.

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



The three largest sources of revenue for the City budget include Charges for Services, Intergovernmental, and Taxes. Combined these sources provide 94.9% of the total revenues received by the City of Cleveland.

Charges for services revenues provide 10.5% of the revenues necessary to provide city services. These charges include recreation fees, the sanitation fee billed to city residents, stormwater fees, school tuition fees charged to students who live outside the city limits, charges for lunches in the School Food Service Fund, amounts billed to city departments for vehicle maintenance, and other miscellaneous fees.

Intergovernmental revenues represent 46.4% 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.

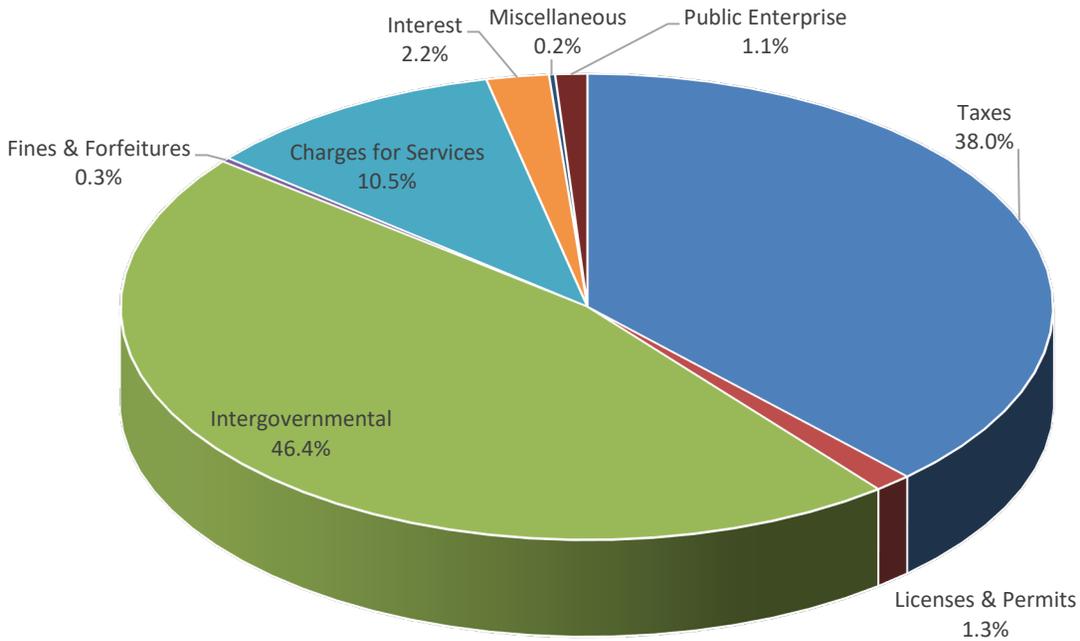
Tax revenues account for 38% of the total funding sources received to fund city services. Property tax and sales tax are the largest sources of tax revenues.

Major uses of these resources include education funding at 43.8%. Other significant expenditures and expenses include Public Safety at 17.9%.

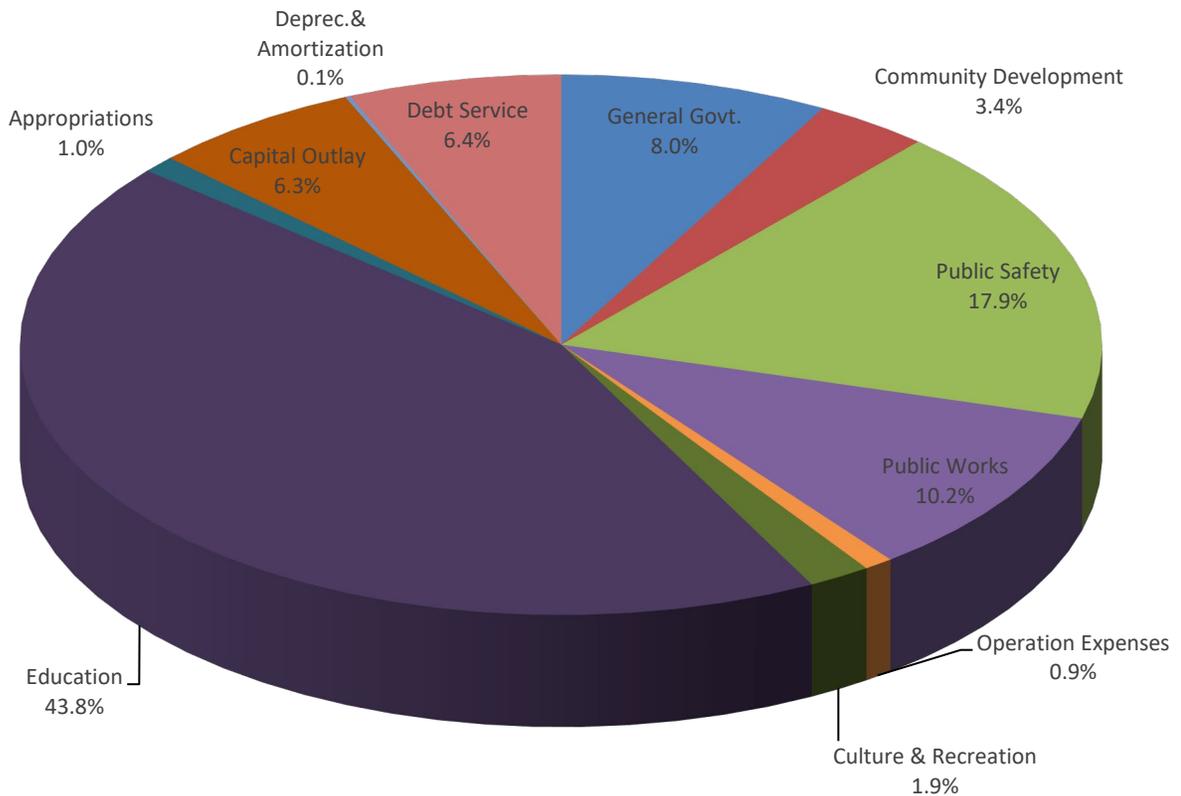
The revenue sources and expenditures of the City of Cleveland may be more easily understood by reviewing the following pie charts. Also included in this section are three-year budget spreadsheets (FY2024 actual, FY2025 budgeted, and FY2026 proposed budgets) for each of the fund categories.

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

Summary of All Funds Revenues By Source - FY2026



Expenditures and Expenses By Use - FY2026



City of Cleveland, Tennessee
2024-2026 Summary of All Funds

	Governmental Funds			Proprietary Funds		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Revenues:						
Taxes	\$ 55,253,424	\$ 58,990,892	\$ 60,925,000	\$0	\$0	\$0
Licenses & permits	2,031,661	2,012,700	2,096,000	0	0	0
Intergovernmental	88,717,600	79,806,338	74,428,098	0	0	0
Fines & forfeitures	323,183	523,530	473,500	0	0	0
Charges for services	7,737,939	8,016,030	8,231,007	60,867,151	12,917,543	8,622,329
Interest	6,055,870	4,249,876	3,225,800	1,481,443	324,500	240,000
Miscellaneous	4,090,040	1,965,985	334,329	19,000	0	0
Public Enterprise	1,717,577	1,765,704	1,779,000	0	0	0
Subtotal:	\$165,927,294	\$157,331,055	\$151,492,734	\$62,367,594	\$13,242,043	\$8,862,329
Other financial sources:						
Operating transfers in	17,298,710	30,018,472	19,813,590	0	0	0
Capital contributions	0	0	0	436,447	0	0
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	0	0	0
Total Financial Sources	\$183,226,004	\$187,349,527	\$171,306,324	\$62,804,041	\$13,242,043	\$8,862,329
Expenditures and Expenses						
General government	\$ 4,047,432	\$ 5,432,008	\$ 6,842,804	\$4,968,996	\$5,658,130	\$5,884,453
Community development	2,953,913	5,881,627	5,451,780	0	0	0
Public safety	26,418,906	28,767,214	28,392,714	0	0	0
Public works	14,034,201	15,941,752	16,194,809	0	0	0
Power purchased	0	0	0	28,353,274	0	0
Operation expenses	0	0	0	11,709,217	9,700,248	1,378,300
Maintenance expense	0	0	0	3,017,248	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	3,952,077	3,086,783	2,964,058	0	0	0
Education	78,509,838	69,467,743	69,370,780	0	0	0
Appropriations	1,421,962	1,567,200	1,586,200	0	0	0
Capital outlay	13,298,823	60,945,281	10,028,471	0	0	0
Depreciation and amortization expense	0	0	0	4,443,926	230,000	230,000
Debt service principal	5,655,745	7,277,615	7,395,602	0	0	0
Debt service interest and other	3,336,090	3,495,134	2,743,077	0	0	0
Subtotal:	\$153,628,987	\$201,862,357	\$150,970,295	\$52,492,661	\$15,588,378	\$7,492,753
Other financing uses:						
Pymt. to ref. bond escrow	5,000	6,000	5,000	0	0	0
Transfer of operations	-	-	-	212,863,985	0	0
Operating transfers out	16,279,793	29,850,672	19,647,097	1,018,917	167,800	166,493
Total Use of Resources:	\$169,913,780	\$231,719,029	\$170,622,392	\$266,375,563	\$15,756,178	\$7,659,246
Net Increase (Decrease)						
in Fund Balance	\$13,312,224	(\$44,369,502)	\$683,932	(\$203,571,522)	(\$2,514,135)	\$1,203,083
Fund Balance or Net Assets - July 1	109,484,389	122,796,613	78,427,111	215,245,350	11,673,828	9,159,693
Fund Balance or Net Assets-June 30	\$122,796,613	\$78,427,111	\$79,111,043	\$11,673,828	\$9,159,693	\$10,362,776

City of Cleveland, Tennessee
2024-2026 Summary of All Funds

	Fiduciary Funds			Total		
	2024	2025	2026	2024	2025	2026
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Revenues:						
Taxes	\$0	\$0	\$0	\$55,253,424	\$58,990,892	\$60,925,000
Licenses & permits	0	0	0	2,031,661	2,012,700	2,096,000
Intergovernmental	0	0	0	88,717,600	79,806,338	74,428,098
Fines & forfeitures	0	0	0	323,183	523,530	473,500
Charges for services	0	0	0	68,605,090	20,933,573	16,853,336
Interest	16,583	3,500	3,500	7,553,896	4,577,876	3,469,300
Miscellaneous				4,109,040	1,965,985	334,329
Public Enterprise	0	0	0	1,717,577	1,765,704	1,779,000
Subtotal:	\$16,583	\$3,500	\$3,500	\$228,311,471	\$170,576,598	\$160,358,563
Other financial sources:						
Operating transfers in	0	0	0	17,298,710	30,018,472	19,813,590
Capital contributions	0	0	0	436,447	0	0
Capital lease				0	0	0
Proceeds from debt	0	0	0	0	0	0
Total Financial Sources	\$16,583	\$3,500	\$3,500	\$246,046,628	\$200,595,070	\$180,172,153
Expenditures and Expenses						
General government	\$0	\$0	\$0	\$9,016,428	\$11,090,138	\$12,727,257
Community development	0	0	0	2,953,913	5,881,627	5,451,780
Public safety	0	0	0	26,418,906	28,767,214	28,392,714
Public works	0	0	0	14,034,201	15,941,752	16,194,809
Power purchased	0	0	0	28,353,274	0	0
Operation expenses	0	0	0	11,709,217	9,700,248	1,378,300
Maintenance expense	0	0	0	3,017,248	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	3,952,077	3,086,783	2,964,058
Education	0	0	0	78,509,838	69,467,743	69,370,780
Appropriations	0	0	0	1,421,962	1,567,200	1,586,200
Capital outlay	5,379	0	0	13,304,202	60,945,281	10,028,471
Depreciation and amortization expense	0	0	0	4,443,926	230,000	230,000
Debt service principal	0	0	0	5,655,745	7,277,615	7,395,602
Debt service interest and other	0	0	0	3,336,090	3,495,134	2,743,077
Subtotal:	\$5,379	\$0	\$0	\$206,127,027	\$217,450,735	\$158,463,048
Other financing uses:						
Pymt. to ref. bond escrow	0	0	0	5,000	6,000	5,000
Transfer of operations	0	0	0	212,863,985	0	0
Operating transfers out	0	0	0	17,298,710	30,018,472	19,813,590
Total Use of Resources:	\$5,379	\$0	\$0	\$436,294,722	\$247,475,207	\$178,281,638
Net Increase (Decrease)						
in Fund Balance	\$11,204	\$3,500	\$3,500	(\$190,248,094)	(\$46,880,137)	\$1,890,515
Fund Balance or Net Assets - July 1	517,659	528,863	532,363	325,247,398	134,999,304	88,119,167
Fund Balance or Net Assets-June 30	\$528,863	\$532,363	\$535,863	\$134,999,304	\$88,119,167	\$90,009,682

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds

	General Fund			Special Revenue Funds		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Financial Sources:						
Taxes	\$48,513,509	\$53,288,212	\$54,525,000	\$887,392	\$463,000	\$900,000
Licenses & permits	2,031,661	2,012,700	2,096,000	0	0	0
Intergovernmental	9,530,931	7,704,474	7,955,800	77,254,203	67,708,329	66,325,298
Fines & forfeitures	322,943	523,260	473,500	240	270	0
Charges for services	1,465,539	1,736,100	1,780,300	6,272,400	6,279,930	6,450,707
Interest	2,290,895	1,836,000	2,320,000	1,003,676	334,266	177,800
Miscellaneous	315,425	174,983	24,500	3,659,405	1,570,181	309,829
Public Enterprise	1,717,577	1,765,704	1,779,000	0	0	0
Subtotal:	\$66,188,480	\$69,041,433	\$70,954,100	\$89,077,316	\$76,355,976	\$74,163,634
Other financial sources:						
Operating transfers in	915,517	45,688	0	\$6,881,900	\$7,223,930	\$7,426,800
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	0	0	0
Total Financial Sources	\$67,103,997	\$69,087,121	\$70,954,100	\$95,959,216	\$83,579,906	\$81,590,434
Expenditures:						
General government	\$3,930,513	\$5,132,108	\$ 6,577,805	\$116,919	\$299,900	\$264,999
Development & Engineering	2,699,268	5,048,782	5,104,740	254,645	432,845	347,040
Public safety	25,584,459	28,024,509	28,367,514	834,447	338,256	25,200
Public works	7,356,887	8,786,047	8,967,508	6,677,314	7,155,705	7,227,301
Health and welfare	0	0	0	0	0	0
Culture and recreation	2,585,340	1,481,910	1,471,188	1,366,737	1,508,379	1,492,870
Education	0	0	0	78,509,838	69,467,743	69,370,780
Appropriations	1,421,962	1,567,200	1,586,200	0	0	0
Capital outlay	0	0	0	1,428,398	2,892,535	681,620
Debt service principal	0	0	0	0	674,040	801,524
Debt service int. & other	0	0	0	0	174,046	0
Subtotal:	\$43,578,429	\$50,040,556	\$52,074,955	\$89,188,298	\$82,943,449	\$80,211,334
Other financing uses:						
Pymt to ref. bond escrow	0	0	0	0	0	0
Operating transfers out	14,980,789	28,967,889	18,870,072	1,299,004	837,095	777,025
Total Use of Resources:	\$58,559,218	\$79,008,445	\$70,945,027	\$90,487,302	\$83,780,544	\$80,988,359
Net Increase(Decrease) in Fund Balance	8,544,779	(9,921,324)	9,073	5,471,914	(200,638)	602,075
Fund Balance - July 1	\$41,608,653	\$50,153,432	\$40,232,108	\$22,765,290	\$28,237,204	\$28,036,566
Fund Balance - June 30	\$50,153,432	\$40,232,108	\$40,241,181	\$28,237,204	\$28,036,566	\$28,638,641

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds

	Debt Service Funds			Capital Project Funds		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$5,852,523	\$5,239,680	\$5,500,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	141,735	147,050	147,000	1,790,731	4,246,485	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	203,929	241,000	120,000	2,557,370	1,838,610	608,000
Miscellaneous	0	0	0	115,210	220,821	0
Public Enterprise	0	0	0	0	0	0
Subtotal:	\$345,664	\$388,050	\$267,000	\$10,315,834	\$11,545,596	\$6,108,000
Other financial sources:						
Operating transfers in	8,424,772	9,083,678	8,456,790	1,076,521	13,665,176	3,930,000
Capital lease	0	0	0	0	0	0
Proceeds from debt	0	0	0	0	0	0
Total Financial Sources	\$8,770,436	\$9,471,728	\$8,723,790	\$11,392,355	\$25,210,772	\$10,038,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Development & Engineering	0	0	0	0	400,000	0
Public safety	0	0	0	0	404,449	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	96,494	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	0	0	11,870,425	58,052,746	9,346,851
Debt service principal	5,188,668	6,124,000	6,107,000	467,077	479,575	487,078
Debt service int. & other	3,115,144	3,106,666	2,544,006	220,946	214,422	199,071
Subtotal:	\$8,303,812	\$9,230,666	\$8,651,006	\$12,558,448	\$59,647,686	\$10,033,000
Other financing uses:						
Pymt to ref. bond escrow	5,000	6,000	5,000	0	0	0
Operating transfers out	0	0	0	0	45,688	0
Total Use of Resources:	\$8,308,812	\$9,236,666	\$8,656,006	\$12,558,448	\$59,693,374	\$10,033,000
Net Increase(Decrease) in Fund Balance	461,624	235,062	67,784	(1,166,093)	(34,482,602)	5,000
Fund Balance - July 1	\$6,114,147	\$6,575,771	\$6,810,833	\$38,996,299	\$37,830,206	\$3,347,604
Fund Balance - June 30	\$6,575,771	\$6,810,833	\$6,878,617	\$37,830,206	\$3,347,604	\$3,352,604

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds

	Total Governmental Funds		
	2024 Actual	2025 Budgeted	2026 Proposed
Financial Sources:			
Taxes	\$55,253,424	\$58,990,892	\$60,925,000
Licenses & permits	2,031,661	2,012,700	2,096,000
Intergovernmental	88,717,600	79,806,338	74,428,098
Fines & forfeitures	323,183	523,530	473,500
Charges for services	7,737,939	8,016,030	8,231,007
Interest	6,055,870	4,249,876	3,225,800
Miscellaneous	4,090,040	1,965,985	334,329
Public Enterprise	1,717,577	1,765,704	1,779,000
Subtotal:	\$165,927,294	\$157,331,055	\$151,492,734
Other financial sources:			
Operating transfers in	17,298,710	30,018,472	19,813,590
Capital lease	0	0	0
Proceeds from debt	0	0	0
Total Financial Sources	\$183,226,004	\$187,349,527	\$171,306,324
Expenditures:			
General government	\$4,047,432	\$5,432,008	\$6,842,804
Development & Engineering	2,953,913	5,881,627	5,451,780
Public safety	26,418,906	28,767,214	28,392,714
Public works	14,034,201	15,941,752	16,194,809
Health and welfare	0	0	0
Culture and recreation	3,952,077	3,086,783	2,964,058
Education	78,509,838	69,467,743	69,370,780
Appropriations	1,421,962	1,567,200	1,586,200
Capital outlay	13,298,823	60,945,281	10,028,471
Debt service principal	5,655,745	7,277,615	7,395,602
Debt service int. & other	3,336,090	3,495,134	2,743,077
Subtotal:	\$153,628,987	\$201,862,357	\$150,970,295
Other financing uses:			
Pymt to ref. bond escrow	5,000	6,000	5,000
Operating transfers out	16,279,793	29,850,672	19,647,097
Total Use of Resources:	\$169,913,780	\$231,719,029	\$170,622,392
Net Increase(Decrease) in Fund Balance	13,312,224	(44,369,502)	683,932
Fund Balance - July 1	\$109,484,389	\$122,796,613	\$78,427,111
Fund Balance - June 30	\$122,796,613	\$78,427,111	\$79,111,043

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	General Fund		
	2024 Actual	2025 Budgeted	2026 Proposed
Financial Sources:			
Taxes	\$48,513,509	\$53,288,212	\$54,525,000
Licenses & permits	2,031,661	2,012,700	2,096,000
Intergovernmental	9,530,931	7,704,474	7,955,800
Fines & forfeitures	322,943	523,260	473,500
Charges for services	1,465,539	1,736,100	1,780,300
Interest	2,290,895	1,836,000	2,320,000
Miscellaneous	315,425	174,983	24,500
Public Enterprise	1,717,577	1,765,704	1,779,000
Subtotal:	\$66,188,480	\$69,041,433	\$70,954,100
Other financial sources:			
Operating transfers in	915,517	45,688	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$67,103,997	\$69,087,121	\$70,954,100
Expenditures:			
General government	\$3,930,513	\$5,132,108	\$ 6,577,805
Development & Engineering	2,699,268	5,048,782	5,104,740
Public safety	25,584,459	28,024,509	28,367,514
Public works	7,356,887	8,786,047	8,967,508
Health and welfare	0	0	0
Culture and recreation	2,585,340	1,481,910	1,471,188
Education	0	0	0
Appropriations	1,421,962	1,567,200	1,586,200
Capital outlay	0	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$43,578,429	\$50,040,556	\$52,074,955
Other financing uses:			
Operating transfers out	14,980,789	28,967,889	18,870,072
Total Use of Resources:	\$58,559,218	\$79,008,445	\$70,945,027
Net Increase(Decrease) in Fund Balance	8,544,779	(9,921,324)	9,073
Fund Balance - July 1	41,608,653	50,153,432	40,232,108
Fund Balance - June 30	\$50,153,432	\$40,232,108	\$40,241,181

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds					
	State Street Aid Fund			Solid Waste Management Fund		
	2024	2025	2026	2024	2025	2026
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,671,157	1,462,000	1,450,000	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	6,007,632	6,024,877	6,168,122
Interest	164,270	151,000	75,000	136,636	138,000	69,000
Miscellaneous	2,527	0	0	5,423	2,952	0
Subtotal:	\$1,837,954	\$1,613,000	\$1,525,000	\$6,149,691	\$6,165,829	\$6,237,122
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,837,954	\$1,613,000	\$1,525,000	\$6,149,691	\$6,165,829	\$6,237,122
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	1,114,483	1,159,202	1,141,600	5,562,831	5,996,503	6,085,701
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	405,114	200,000	0	230,000	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,114,483	\$1,564,316	\$1,341,600	\$5,562,831	\$6,226,503	\$6,085,701
Other financing uses:						
Operating transfers out	459,698	69,507	0	0	0	0
Total Use of Resources:	\$1,574,181	\$1,633,823	\$1,341,600	\$5,562,831	\$6,226,503	\$6,085,701
Net Increase(Decrease) in Fund Balance	263,773	(20,823)	183,400	586,860	(60,674)	151,421
Fund Balance - July 1	\$3,063,897	\$3,327,670	\$3,306,847	\$2,321,875	\$2,908,735	\$2,848,061
Fund Balance - June 30	\$3,327,670	\$3,306,847	\$3,490,247	\$2,908,735	\$2,848,061	\$2,999,482

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Drug Enforcement Trust Fund			VCIF Competitive Grant		
	2024	2025	2026	2024	2025	2026
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	32,225	28,010	15,000	712,225	1,431,979	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	16,047	10,500	8,000	0	0	0
Miscellaneous	0	7,000	7,000	0	0	0
Subtotal:	\$48,272	\$45,510	\$30,000	\$712,225	\$1,431,979	\$0
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$48,272	\$45,510	\$30,000	\$712,225	\$1,431,979	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	22,085	25,200	25,200	767,633	281,412	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	90,200	4,500	0	1,150,567	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$22,085	\$115,400	\$29,700	\$767,633	\$1,431,979	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$22,085	\$115,400	\$29,700	\$767,633	\$1,431,979	\$0
Net Increase(Decrease) in Fund Balance	26,187	(69,890)	300	(55,408)	0	0
Fund Balance - July 1	\$275,011	\$301,198	\$231,308	\$0	(\$55,408)	(\$55,408)
Fund Balance - June 30	\$301,198	\$231,308	\$231,608	(\$55,408)	(\$55,408)	(\$55,408)

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Byrne Mem. Justice Asst. Grant			Hotel Lodging Tax		
	2024	2025	2026	2024	2025	2026
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$887,392	\$463,000	\$900,000
Licenses & permits	0	0	0	0	0	0
Intergovernmental	43,766	46,010	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$43,766	\$46,010	\$0	\$887,392	\$463,000	\$900,000
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$43,766	\$46,010	\$0	\$887,392	\$463,000	\$900,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	50,249	150,000	150,000
Public safety	43,766	14,693	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	31,317	0	0	310,000	310,000
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$43,766	\$46,010	\$0	\$50,249	\$460,000	\$460,000
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$43,766	\$46,010	\$0	\$50,249	\$460,000	\$460,000
Net Increase(Decrease) in Fund Balance	0	0	0	837,143	3,000	440,000
Fund Balance - July 1	\$0	\$0	\$0	\$0	\$837,143	\$840,143
Fund Balance - June 30	\$0	\$0	\$0	\$837,143	\$840,143	\$1,280,143

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	School Fund			School Food Services Fund		
	2024	2025	2026	2024	2025	2026
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	60,523,048	59,631,461	60,189,954	4,307,784	3,531,932	3,615,344
Fines & forfeitures	0	0	0	0	0	0
Charges for services	123,808	102,085	102,085	92,575	82,968	110,500
Interest	655,876	13,250	13,250	17,489	20,516	12,550
Miscellaneous	1,273,510	1,501,484	256,829	0	0	0
Subtotal:	\$62,576,242	\$61,248,280	\$60,562,118	\$4,417,848	\$3,635,416	\$3,738,394
Other financial sources:						
Operating transfers in	\$6,024,900	\$6,383,380	\$6,606,800	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$68,601,142	\$67,631,660	\$67,168,918	\$4,417,848	\$3,635,416	\$3,738,394
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	63,023,336	65,415,122	65,236,386	4,260,883	4,052,621	4,134,394
Appropriations	0	0	0	0	0	0
Capital outlay	1,398,327	200,000	140,000	0	0	0
Debt service principal	0	674,040	801,524	0	0	0
Debt service int. & other	0	174,046	0	0	0	0
Subtotal:	\$64,421,663	\$66,463,208	\$66,177,910	\$4,260,883	\$4,052,621	\$4,134,394
Other financing uses:						
Operating transfers out	839,306	767,588	777,025	0	0	0
Total Use of Resources:	\$65,260,969	\$67,230,796	\$66,954,935	\$4,260,883	\$4,052,621	\$4,134,394
Net Increase(Decrease) in Fund Balance	3,340,173	400,864	213,983	156,965	(417,205)	(396,000)
Fund Balance - July 1	\$12,365,526	\$15,705,699	\$16,106,563	\$2,524,768	\$2,681,733	\$2,264,528
Fund Balance - June 30	\$15,705,699	\$16,106,563	\$16,320,546	\$2,681,733	\$2,264,528	\$ 1,868,528

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Library Fund			Community Development Block Grant		
	2024	2025	2026	2024	2025	2026
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	692,756	698,137	705,000	214,832	678,800	150,000
Fines & forfeitures	0	0	0	0	0	0
Charges for services	48,385	70,000	70,000	0	0	0
Interest	13,358	1,000	0	0	0	0
Miscellaneous	57,946	58,745	46,000	0	0	0
Subtotal:	\$812,445	\$827,882	\$821,000	\$214,832	\$678,800	\$150,000
Other financial sources:						
Operating transfers in	\$707,000	\$690,550	\$705,000	\$50,000	\$50,000	\$50,000
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$1,519,445	\$1,518,432	\$1,526,000	\$264,832	\$728,800	\$200,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	204,396	282,845	197,040
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	1,366,737	1,508,379	1,492,870	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	0	40,600	27,120	30,071	434,737	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,366,737	\$1,548,979	\$1,519,990	\$234,467	\$717,582	\$197,040
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$1,366,737	\$1,548,979	\$1,519,990	\$234,467	\$717,582	\$197,040
Net Increase(Decrease) in Fund Balance	152,708	(30,547)	6,010	30,365	11,218	2,960
Fund Balance - July 1	\$511,689	\$664,397	\$633,850	\$184,636	\$215,001	\$226,219
Fund Balance - June 30	\$664,397	\$633,850	\$639,860	\$215,001	\$226,219	\$229,179

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Special Revenue Funds, Continued					
	Metropolitan Planning Organization			E-Ticketing Grant		
	2024	2025	2026	2024	2025	2026
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	98,534	200,000	200,000	0	0	0
Fines & forfeitures	0	0	0	240	270	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$98,534	\$200,000	\$200,000	\$240	\$270	\$0
Other financial sources:						
Operating transfers in	\$100,000	\$100,000	\$65,000	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$198,534	\$300,000	\$265,000	\$240	\$270	\$0
Expenditures:						
General government	\$116,919	\$299,900	\$264,999	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	963	16,951	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:	\$116,919	\$299,900	\$264,999	\$963	\$16,951	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$116,919	\$299,900	\$264,999	\$963	\$16,951	\$0
Net Increase(Decrease) in Fund Balance	81,615	100	1	(723)	(16,681)	0
Fund Balance - July 1	\$203,755	\$285,370	\$285,470	\$17,404	\$16,681	\$0
Fund Balance - June 30	\$285,370	\$285,470	\$285,471	\$16,681	\$0	\$0

City of Cleveland, Tennessee
 2024-2026 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

Special Revenue Funds, Continued

	Internal School Activity Funds			Schools Federal Projects		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	8,957,876	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Miscellaneous	2,319,999	0	0	0	0	0
Subtotal:	\$2,319,999	\$0	\$0	\$8,957,876	\$0	\$0
Other financial sources:						
Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0
Capital lease	0	0	0	0	0	0
Proceeds from bonds	0	0	0	0	0	0
Total Financial Sources	\$2,319,999	\$0	\$0	\$8,957,876	\$0	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	2,267,743	0	0	8,957,876	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:	\$2,267,743	\$0	\$0	\$8,957,876	\$0	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$2,267,743	\$0	\$0	\$8,957,876	\$0	\$0
Net Increase(Decrease) in Fund Balance	52,256	0	0	0	0	0
Fund Balance - July 1	\$1,288,488	\$1,340,744	\$1,340,744	\$8,241	\$8,241	\$8,241
Fund Balance - June 30	\$1,340,744	\$1,340,744	\$1,340,744	\$8,241	\$8,241	\$8,241

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Total Special Revenue Funds		
	2024	2025	2026
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$887,392	\$463,000	\$900,000
Licenses & permits	0	0	0
Intergovernmental	77,254,203	67,708,329	66,325,298
Fines & forfeitures	240	270	0
Charges for services	6,272,400	6,279,930	6,450,707
Interest	1,003,676	334,266	177,800
Miscellaneous	3,659,405	1,570,181	309,829
Subtotal:	\$89,077,316	\$76,355,976	\$74,163,634
Other financial sources:			
Operating transfers in	\$6,881,900	\$7,223,930	\$7,426,800
Capital lease	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$95,959,216	\$83,579,906	\$81,590,434
Expenditures:			
General government	\$116,919	\$299,900	\$264,999
Community development	254,645	432,845	347,040
Public safety	834,447	338,256	25,200
Public works	6,677,314	7,155,705	7,227,301
Health and welfare	0	0	0
Culture and recreation	1,366,737	1,508,379	1,492,870
Education	78,509,838	69,467,743	69,370,780
Appropriations	0	0	0
Capital outlay	1,428,398	2,892,535	681,620
Debt service principal	0	674,040	801,524
Debt service int. & other	0	174,046	0
Subtotal:	\$89,188,298	\$82,943,449	\$80,211,334
Other financing uses:			
Operating transfers out	1,299,004	837,095	777,025
Total Use of Resources:	\$90,487,302	\$83,780,544	\$80,988,359
Net Increase(Decrease) in Fund Balance	5,471,914	(200,638)	602,075
Fund Balance - July 1	\$22,765,290	\$28,237,204	\$28,036,566
Fund Balance - June 30	\$28,237,204	\$28,036,566	\$28,638,641

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Debt Service Fund		
	2024 Actual	2025 Budgeted	2026 Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	141,735	147,050	147,000
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	203,929	241,000	120,000
Miscellaneous	0	0	0
Subtotal:	\$345,664	\$388,050	\$267,000
Other financial sources:			
Operating transfers in	8,424,772	9,083,678	8,456,790
Proceeds from bonds	0	0	0
Total Financial Sources	\$8,770,436	\$9,471,728	\$8,723,790
Expenditures:			
General government	\$0	\$0	\$0
Community development	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	0	0	0
Debt service principal	5,188,668	6,124,000	6,107,000
Debt service int. & other	3,115,144	3,106,666	2,544,006
Subtotal:	\$8,303,812	\$9,230,666	\$8,651,006
Other financing uses:			
Pymt to ref. bond escrow	5,000	6,000	5,000
Operating transfers out	0	0	0
Total Use of Resources:	\$8,308,812	\$9,236,666	\$8,656,006
Net Increase(Decrease) in Fund Balance	\$461,624	\$235,062	\$67,784
Fund Balance - July 1	6,114,147	6,575,771	6,810,833
Fund Balance - June 30	\$6,575,771	\$6,810,833	\$6,878,617

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds					
	Sales Tax Capital Projects Fund			Capital Improvement Program		
	2024	2025	2026	2024	2025	2026
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Financial Sources:						
Taxes	\$5,852,523	\$5,239,680	\$5,500,000	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	0	0	0	399,651	4,246,485	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	457,356	267,500	8,000	1,524,539	1,285,000	600,000
Miscellaneous	0	0	0	115,210	220,821	0
Subtotal:	\$6,309,879	\$5,507,180	\$5,508,000	\$2,039,400	\$5,752,306	\$600,000
Other financial sources:						
Operating transfers in	0	0	0	1,076,521	13,665,176	3,930,000
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	\$6,309,879	\$5,507,180	\$5,508,000	\$3,115,921	\$19,417,482	\$4,530,000
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Public works	0	0	0	0	0	0
Health and welfare	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	2,871,394	7,389,710	4,821,851	5,964,653	43,686,822	4,525,000
Debt service principal	467,077	479,575	487,078	0	0	0
Debt service int. & other	220,946	214,422	199,071	0	0	0
Subtotal:	\$3,559,417	\$8,083,707	\$5,508,000	\$5,964,653	\$43,686,822	\$4,525,000
Other financing uses:						
Operating transfers out	0	0	0	0	45,688	0
Total Use of Resources:	\$3,559,417	\$8,083,707	\$5,508,000	\$5,964,653	\$43,732,510	\$4,525,000
Net Increase(Decrease) in Fund Balance	\$2,750,462	(\$2,576,527)	\$0	(\$2,848,732)	(\$24,315,028)	\$5,000
Fund Balance - July 1	\$7,146,475	\$9,896,937	\$7,320,410	\$28,437,669	\$25,588,937	\$1,273,909
Fund Balance - June 30	\$9,896,937	\$7,320,410	\$7,320,410	\$25,588,937	\$1,273,909	\$1,278,909

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Governmental Funds by Fund Type

	Capital Project Funds, Continued					
	ARPA Projects Fund			Cleveland City Schools - CIP		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Financial Sources:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & permits	0	0	0	0	0	0
Intergovernmental	1,391,080	0	0	0	0	0
Fines & forfeitures	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0
Interest	402,300	226,110	0	173,175	60,000	0
Miscellaneous	0	0	0	0	0	0
Subtotal:	\$1,793,380	\$226,110	\$0	\$173,175	\$60,000	\$0
Other financial sources:						
Operating transfers in	0	0	0	0	0	0
Proceeds notes/bonds	0	0	0	0	0	0
Total Financial Sources	\$1,793,380	\$226,110	\$0	\$173,175	\$60,000	\$0
Expenditures:						
General government	\$0	\$0	\$0	\$0	\$0	\$0
Community development	0	400,000	0	0	0	0
Public safety	0	404,449	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	96,494	0	0	0	0
Education	0	0	0	0	0	0
Appropriations	0	0	0	0	0	0
Capital outlay	1,391,080	5,212,813	0	1,643,298	1,763,401	0
Debt service principal	0	0	0	0	0	0
Debt service int. & other	0	0	0	0	0	0
Subtotal:	\$1,391,080	\$6,113,756	\$0	\$1,643,298	\$1,763,401	\$0
Other financing uses:						
Operating transfers out	0	0	0	0	0	0
Total Use of Resources:	\$1,391,080	\$6,113,756	\$0	\$1,643,298	\$1,763,401	\$0
Net Increase(Decrease) in Fund Balance	\$402,300	(\$5,887,646)	\$0	(\$1,470,123)	(\$1,703,401)	\$0
Fund Balance - July 1	\$238,631	\$640,931	(\$5,246,715)	\$3,173,524	\$1,703,401	\$0
Fund Balance - June 30	\$640,931	\$ (5,246,715)	\$ (5,246,715)	\$1,703,401	\$0	\$0

City of Cleveland, Tennessee
 2024-2026 Summary of Financial Sources and Uses
 Governmental Funds by Fund Type

	Capital Project Funds, Continued		
	Total Capital Project Funds		
	2024	2025	2026
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$5,852,523	\$5,239,680	\$5,500,000
Licenses & permits	0	0	0
Intergovernmental	1,790,731	4,246,485	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	2,557,370	1,838,610	608,000
Miscellaneous	115,210	220,821	0
Subtotal:	\$10,315,834	\$11,545,596	\$6,108,000
Other financial sources:			
Operating transfers in	1,076,521	13,665,176	3,930,000
Proceeds notes/bonds	0	0	0
Total Financial Sources	\$11,392,355	\$25,210,772	\$10,038,000
Expenditures:			
General government	\$0	\$0	\$0
Community development	0	400,000	0
Public safety	0	404,449	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	96,494	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	11,870,425	58,052,746	9,346,851
Debt service principal	467,077	479,575	487,078
Debt service int. & other	220,946	214,422	199,071
Subtotal:	\$12,558,448	\$59,647,686	\$10,033,000
Other financing uses:			
Operating transfers out	0	45,688	0
Total Use of Resources:	\$12,558,448	\$59,693,374	\$10,033,000
Net Increase(Decrease) in Fund Balance	(\$1,166,093)	(\$34,482,602)	\$5,000
Fund Balance - July 1	\$38,996,299	\$37,830,206	\$3,347,604
Fund Balance - June 30	\$37,830,206	\$3,347,604	\$3,352,604

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Operating Revenues:						
Charges for services	\$54,894,970	\$1,775,900	\$1,815,000	\$5,294,536	\$6,421,126	\$6,807,329
Other operating revenues	677,645	4,720,517	0	0	0	0
Total Operating Revenues	\$55,572,615	\$6,496,417	\$1,815,000	\$5,294,536	\$6,421,126	\$6,807,329
Operating Expenses:						
General government	\$0	\$0	\$0	\$4,968,996	\$5,658,130	\$5,884,453
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	28,353,274	0	0	0	0	0
Operation expenses	11,709,217	9,700,248	1,378,300	0	0	0
Maintenance expense	3,017,248	0	0	0	0	0
Depreciation and amortization	4,443,926	230,000	230,000	0	0	0
Total Operating Expenses:	\$47,523,665	\$9,930,248	\$1,608,300	\$4,968,996	\$5,658,130	\$5,884,453
Operating Income (Loss)	\$8,048,950	(\$3,433,831)	\$206,700	\$325,540	\$762,996	\$922,876
Nonoperating Revenues (Expenses):						
Interest income	1,325,942	185,000	100,000	155,501	139,500	140,000
Interest expense	0	0	0	0	0	0
Other income	19,000	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	1,344,942	185,000	100,000	155,501	139,500	140,000
Change In Net Assets Before Capital Contributions and Transfers:	\$9,393,892	(\$3,248,831)	\$306,700	\$481,041	\$902,496	\$1,062,876
Capital contributions	436,447	0	0	0	0	0
Transfer of operations	(212,863,985)	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(1,018,917)	(167,800)	(166,493)	0	0	0
Change In Net Assets	(\$204,052,563)	(\$3,416,631)	\$140,207	\$481,041	\$902,496	\$1,062,876
Est. Net Assets - July 1	212,289,320	8,236,757	4,820,126	2,956,030	3,437,071	4,339,567
Est. Net Assets - June 30	\$8,236,757	\$4,820,126	\$4,960,333	\$3,437,071	\$4,339,567	\$5,402,443

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Proprietary Funds

	Total Proprietary Funds		
	2024 Actual	2025 Budgeted	2026 Proposed
Operating Revenues:			
Charges for services	\$60,189,506	\$8,197,026	\$8,622,329
Other operating revenues	\$677,645	\$4,720,517	\$0
Total Operating Revenues	\$60,867,151	\$12,917,543	\$8,622,329
Operating Expenses:			
General government	\$4,968,996	\$5,658,130	\$5,884,453
Public works	0	0	0
Recreation	0	0	0
Power purchased	28,353,274	0	0
Operation expenses	11,709,217	9,700,248	1,378,300
Maintenance expense	3,017,248	0	0
Depreciation and amortization	4,443,926	230,000	230,000
Total Operating Expenses:	\$52,492,661	\$15,588,378	\$7,492,753
Operating Income (Loss)	\$8,374,490	(\$2,670,835)	\$1,129,576
Nonoperating Revenues (Expenses):			
Interest income	1,481,443	324,500	240,000
Interest expense	0	0	0
Other income	19,000	0	0
Total Nonoperating Revenues (Expenses):	1,500,443	324,500	240,000
Change In Net Assets Before Capital Contributions and Transfers:	\$9,874,933	(\$2,346,335)	\$1,369,576
Capital contributions	436,447	0	0
Transfer of operations	(212,863,985)	0	0
Operating transfers in	0	0	0
Operating transfers out	(1,018,917)	(167,800)	(166,493)
Change In Net Assets	(\$203,571,522)	(\$2,514,135)	\$1,203,083
Est. Net Assets - July 1	215,245,350	11,673,828	9,159,693
Est. Net Assets - June 30	\$11,673,828	\$9,159,693	\$10,362,776

City of Cleveland, Tennessee
2024-2025 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

	Enterprise Funds					
	Cleveland Utilities Electric Division			Cleveland Utilities Water/Wastewater Division		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Operating Revenues:						
Charges for services	\$38,883,850	\$0	\$0	\$14,175,164	\$0	\$0
Other operating revenues	0	0	0	0	0	0
Total Operating Revenues	\$38,883,850	\$0	\$0	\$14,175,164	\$0	\$0
Operating Expenses:						
General and administrative	\$0	\$0	\$0	\$0	\$0	\$0
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	28,353,274	0	0	0	0	0
Operation expenses	3,564,393	0	0	7,037,219	0	0
Maintenance expense	1,620,815	0	0	1,396,433	0	0
Depreciation and amortization	1,757,318	0	0	2,498,689	0	0
Total Operating Expenses:	\$35,295,800	\$0	\$0	\$10,932,341	\$0	\$0
Operating Income (Loss)	\$3,588,050	\$0	\$0	\$3,242,823	\$0	\$0
Nonoperating Revenues (Expenses):						
Interest income	553,849	0	0	551,442	0	0
Interest expense	0	0	0	0	0	0
Other income (expense)	0	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	553,849	0	0	551,442	0	0
Change in Net Assets Before Contributions and Transfers:	\$4,141,899	\$0	\$0	\$3,794,265	\$0	\$0
Capital contributions	0	0	0	436,447	0	0
Transfer of operations	(103,467,075)	0	0	(109,396,910)	0	0
Operating transfers out	(747,322)	0	0	(168,195)	0	0
Change in Net Assets	(\$100,072,498)	\$0	\$0	(\$105,334,393)	\$0	\$0
Est. Net Assets, July 1	100,072,498	0	0	105,334,393	0	0
Est. Net Assets, June 30	\$0	\$0	\$0	\$0	\$0	\$0

City of Cleveland, Tennessee
2024-2025 Summary of Estimated Revenues, Expenses and Changes in Net Assets
Enterprise Funds

Enterprise Funds, Continued

	Stormwater			Total Enterprise Funds		
	2024	2025	2026	2024	2025	2026
	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
Operating Revenues:						
Charges for services	\$1,835,956	\$1,775,900	\$1,815,000	\$54,894,970	\$1,775,900	\$1,815,000
Other operating revenues	677,645	4,720,517	0	677,645	4,720,517	0
Total Operating Revenues	\$2,513,601	\$6,496,417	\$1,815,000	\$55,572,615	\$6,496,417	\$1,815,000
Operating Expenses:						
General and administrative	\$0	\$0	\$0	\$0	\$0	\$0
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	0	0	0	28,353,274	0	0
Operation expenses	1,107,605	9,700,248	1,378,300	11,709,217	9,700,248	1,378,300
Maintenance expense	0	0	0	3,017,248	0	0
Depreciation and amortization	187,919	230,000	230,000	4,443,926	230,000	230,000
Total Operating Expenses:	\$1,295,524	\$9,930,248	\$1,608,300	\$47,523,665	\$9,930,248	\$1,608,300
Operating Income (Loss)	\$1,218,077	(\$3,433,831)	\$206,700	\$8,048,950	(\$3,433,831)	\$206,700
Nonoperating Revenues (Expenses):						
Interest income	220,651	185,000	100,000	1,325,942	185,000	100,000
Interest expense	0	0	0	0	0	0
Other income (expense)	19,000	0	0	19,000	0	0
Total Nonoperating Revenues (Expenses):	239,651	185,000	100,000	1,344,942	185,000	100,000
Change in Net Assets Before Contributions and Transfers:	\$1,457,728	(\$3,248,831)	\$306,700	\$9,393,892	(\$3,248,831)	\$306,700
Capital contributions	0	0	0	436,447	0	0
Transfer of operations	0	0	0	(212,863,985)	0	0
Operating transfers out	(103,400)	(167,800)	(166,493)	(1,018,917)	(167,800)	(166,493)
Change in Net Assets	\$1,354,328	(\$3,416,631)	\$140,207	(\$204,052,563)	(\$3,416,631)	\$140,207
Est. Net Assets, July 1	6,882,429	8,236,757	4,820,126	212,289,320	8,236,757	4,820,126
Est. Net Assets, June 30	\$8,236,757	\$4,820,126	\$4,960,333	\$8,236,757	\$4,820,126	\$4,960,333

City of Cleveland, Tennessee
2024-2026 Summary of Financial Sources and Uses
Internal Service Funds

	Health Insurance Fund			Total Internal Service Fund		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Operating Revenues:						
Charges for services	\$5,294,536	\$6,421,126	\$6,807,329	\$5,294,536	\$6,421,126	\$6,807,329
Other operating revenues	0	0	0	\$0	\$0	\$0
Total Operating Revenues	\$5,294,536	\$6,421,126	\$6,807,329	\$5,294,536	\$6,421,126	\$6,807,329
Operating Expenses:						
General government	\$4,968,996	\$5,658,130	\$5,884,453	\$4,968,996	\$5,658,130	\$5,884,453
Public works	0	0	0	0	0	0
Recreation	0	0	0	0	0	0
Power purchased	0	0	0	0	0	0
Operation expenses	0	0	0	0	0	0
Maintenance expense	0	0	0	0	0	0
Depreciation and amortization	0	0	0	0	0	0
Total Operating Expenses:	\$4,968,996	\$5,658,130	\$5,884,453	\$4,968,996	\$5,658,130	\$5,884,453
Operating Income (Loss)	\$325,540	\$762,996	\$922,876	\$325,540	\$762,996	\$922,876
Nonoperating Revenues (Expenses):						
Interest income	155,501	139,500	140,000	155,501	139,500	140,000
Interest expense	0	0	0	0	0	0
Other income	0	0	0	0	0	0
Total Nonoperating Revenues (Expenses):	155,501	139,500	140,000	155,501	139,500	140,000
Change In Net Assets Before Capital Contributions and Transfers:	\$481,041	\$902,496	\$1,062,876	\$481,041	\$902,496	\$1,062,876
Capital contributions	0	0	0	0	0	0
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	0	0	0	0
Change In Net Assets	\$481,041	\$902,496	\$1,062,876	\$481,041	\$902,496	\$1,062,876
Est. Net Assets - July 1	2,956,030	3,437,071	4,339,567	2,956,030	3,437,071	4,339,567
Est. Net Assets - June 30	\$3,437,071	\$4,339,567	\$5,402,443	\$3,437,071	\$4,339,567	\$5,402,443

City of Cleveland, Tennessee
 2024-2026 Summary of Financial Sources and Uses
 Fiduciary Funds by Fund Type

	Meiler Estate Animal Shelter Nonexpendable Trust Fund		
	2024	2025	2026
	Actual	Budgeted	Proposed
Financial Sources:			
Taxes	\$0	\$0	\$0
Licenses & permits	0	0	0
Intergovernmental	0	0	0
Fines & forfeitures	0	0	0
Charges for services	0	0	0
Interest	16,583	3,500	3,500
Miscellaneous	0	0	0
Subtotal:	\$16,583	\$3,500	\$3,500
Other financial sources:			
Operating transfers in	0	0	0
Proceeds from bonds	0	0	0
Total Financial Sources	\$16,583	\$3,500	\$3,500
Expenditures:			
General government	\$0	\$0	\$0
Community Development	0	0	0
Public safety	0	0	0
Public works	0	0	0
Health and welfare	0	0	0
Culture and recreation	0	0	0
Education	0	0	0
Appropriations	0	0	0
Capital outlay	5,379	0	0
Debt service principal	0	0	0
Debt service int. & other	0	0	0
Subtotal:	\$5,379	\$0	\$0
Other financing uses:			
Operating transfers out	0	0	0
Total Use of Resources:	\$5,379	\$0	\$0
Net Increase(Decrease) in Fund Balance	11,204	3,500	3,500
Fund Balance - July 1	\$517,659	\$528,863	\$532,363
Fund Balance - June 30	\$528,863	\$532,363	\$535,863

ORDINANCE 2025-22

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

BE IT ORDAINED by the City of Cleveland as follows:

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

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

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

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

SECTION 1: **REVENUES.** That the City of Cleveland estimates anticipated revenues of the municipality from all sources including current and delinquent taxes, nontax revenues, and proceeds from the sale of debt to be \$171,499,075. All of these sources are available for appropriation.

Anticipated Revenues	2023-2024 <u>(ACTUAL)</u>	2024-2025 <u>(ESTIMATED)</u>	2025-2026 <u>PROPOSED</u>
Revenues:			
General Fund	\$66,188,480	\$69,041,433	\$70,954,100
Special Revenue Funds:			
Solid Waste Management	6,149,691	6,165,829	6,237,122
State Street Aid	1,837,954	1,613,000	1,525,000
General Purpose School	62,576,242	61,248,280	60,562,118
Schools Food Service	4,417,848	3,635,416	3,738,394
Cleveland Public Library	812,445	827,882	821,000
Drug Enforcement	48,272	45,510	30,000
Byrne Memorial Justice Asst. Grant	43,766	46,010	0
VCIF Competitive Grant	712,225	1,431,979	0
Hotel Lodging Tax	887,392	463,000	900,000
Community Dev. Block Grant	214,832	678,800	150,000
E-Ticketing	240	270	0
Internal School Activity Funds	2,319,999	0	0
Schools Federal Projects	8,957,876	0	0
Metropolitan Planning Organization	98,534	200,000	200,000
Debt Service	345,664	388,050	267,000

Anticipated Revenues, cont'd:	2023-2024 (ACTUAL)	2024-2025 (ESTIMATED)	2025-2026 PROPOSED
Revenues:			
Capital Projects Funds:			
ARPA Projects Fund	1,793,380	226,110	0
THDA Home Grant	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Capital Improvements Program	2,039,400	5,752,306	600,000
Sales Tax Capital Projects Fund	6,309,879	5,507,180	5,508,000
Cleveland City Schools - CIP	173,175	60,000	0
Enterprise Funds:			
Stormwater Management	2,513,601	6,496,417	1,815,000
Cleveland Utilities Electric Division	38,883,850	0	0
Cleveland Utilities Water/Wastewater Division	14,175,164	0	0
Trust Funds:			
Meiler Trust Fund	16,583	3,500	3,500
Internal Service Fund:			
Health Insurance Trust Fund	5,450,037	6,560,626	6,947,329
Total Revenues	226,966,529	170,391,598	160,258,563
Other financial sources			
Operating transfers in:			
General Fund:	915,517	45,688	0
Special Revenue Funds:			
Solid Waste Management	0	0	0
State Street Aid	0	0	0
General Purpose School	6,024,900	6,383,380	6,606,800
Cleveland Public Library	707,000	690,550	705,000
Community Dev. Block Grant	50,000	50,000	50,000
Internal School Activity Funds	0	0	0
Metropolitan Planning Organization	100,000	100,000	65,000
Debt Service	8,424,772	9,083,678	8,456,790
Capital Projects Funds:			
Capital Improvement Program	1,076,521	13,665,176	3,930,000
Blythe Sidewalks Diabetes Grant	0	0	0
Internal Service Fund			
Health Insurance Trust Fund	0	0	0
Total Operating Transfer In:	\$17,298,710	\$30,018,472	\$19,813,590

Anticipated Revenues	2023-2024 (ACTUAL)	2024-2025 (ESTIMATED)	2025-2026 PROPOSED
Other financial sources:			
Operating transfers in, cont'd:			
Capital Contributions			
Enterprise Funds:			
Stormwater Management	0	0	0
Cleveland Utilities Electric Division	0	0	0
Cleveland Utilities Water/Wastewater Division	436,447	0	0
Internal Service Funds:			
Health Insurance Trust	0	0	0
Total Capital Contributions:	436,447	0	0
Bond & Note Proceeds and Capital Lease			
General Fund	0	0	0
General Purpose School Fund	0	0	0
Capital Improvement Program	0	0	0
Cleveland City Schools -CIP	0	0	0
Debt Service	0	0	0
Total Bond & Note Proceeds:	\$0	\$0	\$0
Total Other Financing Sources	\$17,735,157	\$30,018,472	\$19,813,590
Total Revenues and Other Financing Sources	\$244,701,686	\$200,410,070	\$180,072,153

Details of these revenues and other financing sources are shown in the City of Cleveland's budget document by fund.

SECTION 2: **APPROPRIATIONS.**

That the City of Cleveland appropriates from these anticipated revenues and unexpended and unencumbered funds the following:

Expenditures	2023-2024 (ACTUAL)	2024-2025 (ESTIMATED)	2025-2026 PROPOSED
General Fund	\$43,578,429	\$50,040,556	\$52,074,955
Special Revenue Funds:			
Solid Waste Management	5,562,831	6,226,503	6,085,701
State Street Aid	1,114,483	1,564,316	1,341,600
General Purpose School	64,421,663	66,463,208	66,177,910
Schools Food Service	4,260,883	4,052,621	4,134,394
Cleveland Public Library	1,366,737	1,548,979	1,519,990
Drug Enforcement	22,085	115,400	29,700
Byrne Memorial. Justice Asst. Grant	43,766	46,010	0
VCIF Competitive Grant	767,633	1,431,979	0
Hotel Lodging Tax	50,249	460,000	460,000
Community Dev. Block Grant	234,467	717,582	197,040
E Ticketing	963	16,951	0
Internal School Activity Funds	2,267,743	0	0
Schools Federal Project	8,957,876	0	0
Metropolitan Planning Organization	116,919	299,900	264,999
Debt Service	8,303,812	9,230,666	8,651,006
Capital Projects Funds:			
ARPA Projects Fund	1,391,080	6,113,756	0
THDA Home Grant	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Capital Improvements Program	5,964,653	43,686,822	4,525,000
Sales Tax Capital Projects Fund	3,559,417	8,083,707	5,508,000
Cleveland City Schools - CIP	1,643,298	1,763,401	0
Enterprise Funds:			
Stormwater Management	1,295,524	9,930,248	1,608,300
Cleveland Utilities Electric Division	35,295,800	0	0
Cleveland Utilities Water/Wastewater Division	10,932,341	0	0
Trust Funds:			
Meiler Estate Trust Fund	5,379	0	0
Internal Service Fund:			
Health Insurance Trust Fund	4,968,996	5,658,130	5,884,453
Total Expenditures	206,127,027	217,450,735	158,463,048
	2023-2024 (ACTUAL)	2024-2025 (ESTIMATED)	2025-2026 PROPOSED
Nonoperating Revenues (Expenses)			
Enterprise Funds:			
Stormwater Management	239,651	185,000	100,000
Cleveland Utilities Electric Division	553,849	0	0
Cleveland Utilities Water/Wastewater Division	551,442	0	0
Debt Service	(5,000)	(6,000)	(5,000)
Internal Service Fund:			
Health Insurance Trust Fund	0	0	0
Total Nonoperating Revenues (Expenses)	1,339,942	179,000	95,000

Other Financing Uses	2023-2024 (ACTUAL)	2024-2025 (ESTIMATED)	2025-2026 PROPOSED
Operating Transfers Out			
General Fund	14,980,789	28,967,889	18,870,072
Special Revenue Funds:			
Solid Waste Management	0	0	0
State Street Aid	459,698	69,507	0
General Purpose School	839,306	767,588	777,025
Internal School Activity Funds	0		
Schools Federal Project	0	0	0
Capital Projects Funds:			
Capital Improvements Program	0	45,688	0
Cleveland City Schools - CIP	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Enterprise Funds:			
Stormwater Management	103,400	167,800	166,493
Cleveland Utilities Electric Division	747,322	0	0
Cleveland Utilities Water/Wastewater Division	168,195	0	0
Internal Service Fund:			
Health Insurance Trust	0	0	0
Nonexpendable Trust Funds:			
Meiler Estate Trust Fund	0	0	0
Total Operating Transfers Out	17,298,710	30,018,472	19,813,590
Transfer of Operations			
Enterprise Funds:			
Cleveland Utilities Electric Division	3,394,577		
Cleveland Utilities Water/Wastewater Division	4,062,517		
Total Transfer of Operations	7,457,094		
Total Other Financing Uses	23,415,862	29,839,472	19,718,590
Total Expenditures and Other Financing Uses	229,542,889	247,290,207	178,181,638

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	2023-2024 (ACTUAL)	2024-2025 (ESTIMATED)	2025-2026 PROPOSED
General Fund	8,544,779	(9,921,324)	9,073
Special Revenue Funds:			
Solid Waste Management	586,860	(60,674)	151,421
State Street Aid	263,773	(20,823)	183,400
General Purpose School	3,340,173	400,864	213,983
Schools Food Service	156,965	(417,205)	(396,000)
Cleveland Public Library	152,708	(30,547)	6,010
Drug Enforcement	26,187	(69,890)	300
Byrne Memorial Justice Asst. Grant	0	0	0

Increase (Use) of Fund Balance or Net Assets	2023-2024 (ACTUAL)	2024-2025 (ESTIMATED)	2025-2026 PROPOSED
Special Revenue Funds cont'd:			
VCIF Competitive Grant	(55,408)	0	0
Hotel Lodging Tax	837,143	3,000	440,000
Community Development Block Grant	30,365	11,218	2,960
E Ticketing	(723)	(16,681)	0
Internal School Activity Funds	52,256	0	0
Schools Federal Project	0	0	0
Metro. Planning Organization (MPO)	81,615	100	1
Debt Service	461,624	235,062	67,784
Capital Projects Funds:			
ARPA Projects Fund	402,300	(5,887,646)	0
Capital Improvements Program	(2,848,732)	(24,315,028)	5,000
THDA Home Grant	0	0	0
Blythe Sidewalks Diabetes Grant	0	0	0
Sales Tax Capital Projects Fund	2,750,462	(2,576,527)	0
Cleveland City Schools - CIP	(1,470,123)	(1,703,401)	0
Enterprise Funds:			
Stormwater Management	1,354,328	(3,416,631)	140,207
Cleveland Utilities Electric Division	0	0	0
Cleveland Utilities Water/Wastewater Division	0	0	0
Trust Funds:			
Meiler Estate Trust Fund	11,204	3,500	3,500
Internal Service Fund:			
Health Insurance Trust Fund	481,041	902,496	1,062,876
Total Incr. (Use) of Fund Balance or Net Assets	15,158,797	(46,880,137)	1,890,515

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 \$50,153,432 General Fund fund balance and none of the \$6,575,772 Debt Service fund balance.

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

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

First Reading: June 9, 2025
Final Reading: June 23, 2025

APPROVED AS TO FORM:

City Attorney

Mayor

City Clerk

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

Loan Type	Loan Name	Authorized and Unissued at 6/30/25	Amount Outstanding at 6/30/25	Payment Fund	Principal	Interest	Total Debt Service
FY2026 Debt Requirement							
Loan Agreements:							
	Loan - 2008 TMBF-County	-	400,000	County's General Fund	127,000	20,000	147,000
	2009 QSCB	-	309,602	Sales Tax (Schools)	285,130	67,184	352,314
	Loan- 2018 Candy's Creek Elem	-	7,195,000	General Fund	425,000	273,438	698,438
	Total Loan Agreements:	\$ -	\$ 7,904,602		\$ 837,130	\$ 360,622	\$1,197,752
General Obligation Bonds:							
	Gen Improv. Bonds - 2016 TMBF-Refunding	-	1,615,000	General Fund	65,000	50,711	115,711
				School Fund	325,000	-	325,000
	2019 Refunding	-	22,890,000	General Fund	3,070,300	995,113	4,065,413
				School Fund	194,700	-	194,700
	2020 Refunding	-	16,470,000	General Fund	890,000	371,775	1,261,775
				School Fund	490,000	92,325	582,325
				Sales Tax (Schools)	240,000	120,200	360,200
	2022 Series	-	18,725,000	General Fund	452,920	671,231	1,124,151
				Stormwater	67,080	99,413	166,493
	Total Gen. Oblig. Bonds:	\$ -	\$ 59,700,000		\$ 5,795,000	\$ 2,400,768	\$ 8,195,768
Total Long-term Debt			<u>\$ -</u>		<u>\$ 6,632,130</u>	<u>\$ 2,761,390</u>	<u>\$ 9,393,520</u>

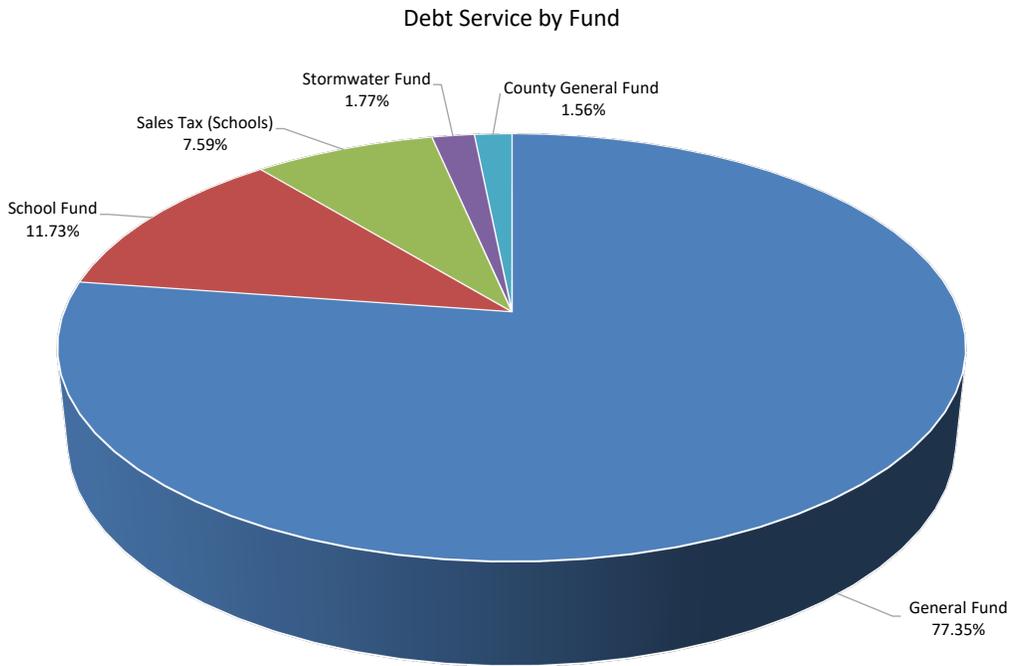
Combined Debt Requirement for FY2026

Loan Type	Loan Name	Authorized and Unissued at 6/30/24	Amount Outstanding at 6/30/24	Principal	Interest	Total Debt Service
Loan Agreements		-	7,904,602	837,130	360,622	1,197,752
General Obligation Bonds		-	59,700,000	5,795,000	2,400,768	8,195,768
Combined Debt Requirement:		\$ -	\$ 67,604,602	\$ 6,632,130	\$ 2,761,390	\$ 9,393,520

FY2025 Debt Service By Fund:

Fund	Principal	Interest	Debt Service
General Fund	4,903,220	2,362,268	7,265,488
School Fund	1,009,700	92,325	1,102,025
Sales Tax (Schools)	525,130	187,384	712,514
Stormwater Fund	67,080	99,413	166,493
County General Fund	127,000	20,000	147,000
Total:	\$ 6,632,130	\$ 2,761,390	\$ 9,393,520

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



RESOLUTION 2025
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 2025-2026:

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110700 Appropriations						
5B Operating						
110700 57000 Jntly Fund	4,176.00	143,540.00	134,000.00	144,000.00	139,000.00	139,000.00
110700 57010 Museum	13,746.00	.00	.00	.00	.00	.00
110700 57030 PEP Dues	10,824.00	11,040.00	11,000.00	11,000.00	11,000.00	11,000.00
110700 57040 Econ Dev	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110700 57050 SETDD Dues	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110700 57060 Mainstreet	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700 57070 Cemetary	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110700 57080 CrTCommSvc	81,000.00	65,000.00	75,000.00	75,000.00	75,000.00	75,000.00
110700 57090 KAB	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00
110700 57100 Juve CrT	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110700 57120 SETHRATran	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
110700 57130 911	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
110700 57140 EMA	117,554.00	112,000.00	112,000.00	115,000.00	115,000.00	115,000.00
110700 57150 MainStProj	9,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110700 57170 VetAffairs	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
110700 57180 Behav Rsch	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700 57200 LifeBridge	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
110700 57210 CommSvcs	97,000.00	107,420.00	108,000.00	108,000.00	108,000.00	108,000.00
110700 57220 EMS	.00	.00	.00	.00	10,000.00	10,000.00
110700 57250 CYFootball	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110700 57260 AquaTigers	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700 57270 BG Club	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00
110700 57290 WaterDogs	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700 57310 Soccer	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700 57330 SoccerLand	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700 57340 CSA-BCCSA	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700 57350 July4th	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700 57370 Land Bank	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700 57400 VocSchool	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00
TOTAL Operating	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00
TOTAL Appropriations	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00
TOTAL General Fund	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00
GRAND TOTAL	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00

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

RESOLUTION 2025

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

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Cleveland, Tennessee in regular session assembled as follows:

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

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

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

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

RESOLUTION 2025

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

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

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

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

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

APPROVED AS TO FORM:

John F. Kimball, City Attorney

Kevin Brooks, Mayor

Shawn McKay, City Clerk

Financial Policies and Budget Preparation

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

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

Operating Budget Policies

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

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

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

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

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

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

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

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

The City will not reduce the level of service of any program, activity, or function in FY2026. 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.

Capital Budget Policies

The City shall adopt a Capital Improvements Plan (CIP) annually which will include the next fiscal year's Capital Budget. Improvements requested for the next five years are included in the city's Capital Improvement Needs Inventory (CINI).

The City shall make every effort not to add additional programs and services until both the Operating Budget and the CIP are adequately funded.

The City shall provide resources from current revenues to fund an adequate maintenance and replacement schedule for infrastructure and equipment.

The City will aggressively pursue state and federal funding, as well as other sources of funding for capital improvements.

Revenue Policies

The City will budget revenues conservatively so that the chance of a revenue shortage during the year is remote. This also will help finance contingencies and budget amendments that were unforeseen when the Budget was first adopted.

The City will review annually all fees and charges to assure that they maintain their inflation-adjusted purchasing power.

Since different revenue sources impact classes of taxpayers differently, the City Council recognizes that the only way to minimize these different impacts is to have a diversified revenue system. These impacts will be considered in making any needed adjustments to the various sources of revenue.

The City will make every effort not to become too dependent on one source of revenue in order to minimize serious fluctuations in any year.

The City will consider market rates and rates of comparable cities in the region when changing tax rates, fees, and charges. The City will make every effort to maintain its favorable comparative position with other Tennessee cities in this regard, which has contributed to its economic development success.

All cash donations to any department or agency of the City shall be deposited with the City Clerk's Office. All purchases using such donations must be budgeted and will comply fully with the City's purchasing policies. The City cannot accept donations on behalf of an outside agency or group. Donations of equipment or supplies may be made directly to a department or agency of the City. Donated equipment meeting the definition of a fixed asset must be reported to the Purchasing Agent, for tagging and listing as a fixed asset.

Reserve Policies

The City Council recognizes the need to set reserve amount targets for every operating fund of the City. The targets for those funds using the modified accrual basis of accounting are set as the percentage that the unassigned fund balance is to the budgeted expenditures and transfers to other funds. The targets for those funds using the accrual basis of accounting are set as the percentage that the working capital is to the budgeted operating expenses. The targets are as follows:

Fund Title	Unassigned Fund Balance (or Working Capital) as a % of Expenditures (or Operating Expenses) And Transfers to Other Funds
------------	--

General Fund	25%
Solid Waste Management Fund	5%
State Street Aid Fund	5%
Debt Service Fund	50%
Fleet Management Fund	5% Working Capital
Drug Enforcement Fund	5%
School General Fund	3%
School Food Service Fund	10%
Library General Fund	10%
Stormwater Fund	5%

The City Manager and Assistant City Manager/CFO are directed to prepare Budgets that result in every target being met by June 30.

These reserve targets shall be reviewed annually by the City Manager and Assistant City Manager/CFO, who shall report to the City Council on their continued adequacy.

Cash Management and Investment Policies

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

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

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

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

The City operates with one consolidated checking account and one payroll account to handle all the funds, operating and capital. This does not include any accounts for the Cleveland Public Library, or the Cleveland City Schools, which maintain their own accounting systems and bank relationships. The services were rebid for a three-year contract beginning January 1, 2021. The contract was then extended for a four-year contact beginning January 1, 2025.

The bank bid assures the City no service fees, free wire transfers, monthly statements, full collateralization per State requirements, and a rate on all money kept overnight pegged to a percentage of the federal funds rate. Consolidation of bank accounts makes investment decisions easier and reduces staff time needed to reconcile monthly bank statements.

The Assistant City Manager/CFO makes a twelve-month cash flow projection, and from that develops a schedule of long-term investments. These investments could be any type authorized by State law. However, the City Council has limited it to Certificates of Deposit. In an effort to provide an equal opportunity among the city’s local banks, yet receive the maximum yield, each local bank is allowed to submit a sealed bid for any monies to be invested.

Should there not be enough interest from local banks, the Assistant City Manager/CFO is authorized to put the remainder in the State investment pool. The State investment pool's rates are set in a similar fashion to the City's program, so there should be no loss of yield.

Risk Management Policies

The City will minimize potential losses through employee safety training, inspections of the workplace, risk analysis, and Tennessee OSHA compliance. The City's Safety Committee will assist the Risk Manager in this.

A drug testing program shall continue for all potential employees, as well as random testing of all federally-required employees. The City will continue to participate in the Public Entity Partners for virtually all necessary coverages, including General Liability, Automobile Liability, Errors and Omissions, Property, Boiler and Machinery, Inland Marine, Special Events and Worker's Compensation. The Cleveland Municipal Airport Authority also carries a policy on the airport through the City. The City will continue to be a reimbursing employer for unemployment claims.

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

Debt Policies

The City will issue bonds and capital outlay notes only for capital improvements and moral obligations. The debt policy for the City has been approved by the State of Tennessee Comptroller's Office.

The City will not issue notes or bonds to finance operating deficits. Adequate reserves will be maintained to assure this does not become necessary. No bond or note will be issued to purchase a fixed asset which has a shorter useful life than the term of the debt instrument.

The City will issue general obligation bonds or capital outlay notes for necessary general government projects and Cleveland City Schools projects. Cleveland City Schools may be required to budget the debt service for some smaller projects. Any new school construction not covered by the State or Bradley County will be budgeted within the City's Debt Service Fund or repaid by Cleveland City Schools. Cleveland Utilities shall pay from its fees and charges all the debt service payments on any general obligation bond issued on its behalf.

No debt will be issued which would increase the outstanding amount of debt above ten (10%) percent of the total assessed value of property within the City. The outstanding amount of debt in this calculation shall not include debt issued for improvements in the electric, water/wastewater systems, and stormwater projects because that debt will be repaid from charges for services, not from property taxes.

The City will maintain at least 50% of its outstanding debt (bonds and notes) at a fixed interest rate, with the remaining portion being variable rate debt. Synthetically fixed rate debt will be considered as variable rate debt in calculating this percentage.

A firm source of revenue must be identified by the City Council before any bond or capital outlay note is issued.

Accounting, Auditing, and Financial Reporting Policies

The City will maintain its accounting records in full accord with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board.

The City Council will receive a monthly finance report showing Income Statements and all investments.

The City shall have a qualified certified public accounting firm conduct an independent audit annually.

The City Manager and Assistant City Manager/CFO shall prepare a Comprehensive Annual Financial Report each year which meets the requirements of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. The City of Cleveland has received this award every year since FY1988.

Debt Management Policy

INTRODUCTION

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

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

The City may, from time to time, review this Debt Policy and make revisions and updates, if warranted. This policy was formally adopted on November 14, 2011. Amendments are as follows: March 26, 2012 by Resolution No: 2012-49, May 13, 2019 by Resolution No: 2019-40, and May 13, 2024 by Resolution 2024-40.

I. INTRODUCTORY STATEMENT

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

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

II. GOALS AND OBJECTIVES

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

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

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

III. PROCEDURES FOR ISSUANCE OF DEBT

1) Authority

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

2) Transparency

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

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

IV. CREDIT QUALITY AND CREDIT ENHANCEMENT

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

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

1) Insurance

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

2) Letters of Credit

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

V. AFFORDABILITY

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

VI. DEBT STRUCTURE

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

1) Term

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

2) Capitalized Interest

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

3) Debt Service Structure

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

4) Call Provisions

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

5) Original Issuance Discount/Premium

Debt with original issuance discount/premium will be permitted.

6) Deep Discount Bonds

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

VII. DEBT TYPES

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

1) Security Structure

a) General Obligation Bonds

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

b) Revenue Debt

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

c) Capital Leases

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

2) Duration

a) Long-Term Debt

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

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

b) Short-Term Debt

Short-term borrowing may be utilized for:

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

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

3) Interest Rate Modes

a) Fixed Rate Debt

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

b) Variable Rate Debt

The targeted percentage of net variable rate debt outstanding shall not exceed 10% of the City's total outstanding debt and will take into consideration the amount and investment strategy of the City's operating cash. Synthetically fixed rate debt shall be considered variable rate debt for purposes of this calculation.

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

i. Asset-Liability Matching;

ii. Construction Period Funding;

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

iv. Diversification of Debt Portfolio;

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

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

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

4) Zero Coupon Debt

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

5) Synthetic Debt

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

VIII. REFINANCING OUTSTANDING DEBT

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

1) Debt Service Savings

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

2) Restructuring for economic purposes

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

3) Term of Refunding Issues

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

4) Escrow Structuring

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

5) Arbitrage

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

IX. METHODS OF ISSUANCE

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

1) Competitive Sale

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

2) Negotiated Sale

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

- a) State requirements on negotiated sales;

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

3) Private Placement

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

X. PROFESSIONALS

1) Financial Professionals

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

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

2) Miscellaneous

a) Written Agreements

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

b) Conflict of Interest

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

XI. COMPLIANCE

1) Continuing Annual Disclosure

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

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

2) Arbitrage Rebate

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

3) Records

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

XII. DEBT POLICY REVIEW

1) General Guidance

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

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

2) Designated Official

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

CITY OF CLEVELAND, TENNESSEE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The following is a summary of significant policies:

A. Reporting Entity

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

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

Cleveland Board of Education

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

Cleveland Board of Public Utilities

The Board of Public Utilities consists of five members appointed by the City Council. The City Council has authority over the Board, prescribes the rules and regulations to which the Board must comply, and must approve their budget and proposed changes in rates. The financial position and results of operations of the Board of Public Utilities are presented in the Cleveland Utilities Water Division and Cleveland Utilities Electric Division in the enterprise fund section. The activities of the Board of Public Utilities are includable as part of the primary government due to the fact that it is not considered to be legally separate. See note 16 for information regarding Cleveland Board of Public Utilities changing to Cleveland Utilities Authority.

Cleveland Public Library Board

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

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements

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

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

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

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

The City reports the following major governmental funds:

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

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

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

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following major enterprise funds:

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

Additionally, the government reports the following fund types:

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

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

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

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement focus, Basis of Accounting

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

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

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

D. Cash and Cash Equivalents

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

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Investments

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

The City's investments in certificates of deposit are reported at cost. Investments in the State Local Government Investment Pool (LGIP) are reported at amortized cost using a Stable Net Asset Value. State statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. The regulatory oversight for the LGIP is the State Funding Board. The City's net position in the pool is the same as the pool shares.

F. Receivables and Payable

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible amounts.

The City's property tax is levied each October 1, on the assessed value listed as of the prior January 1, for all real and personal property located in the City. City property tax revenues are recognized when levied to the extent they result in current receivables. Taxes not collected as of March 1 of the following year are considered delinquent and are subject to lien on April 1 of the succeeding year.

G. Inventories and Prepaid Items

Inventories are valued at cost, using the first-in, first-out method. The costs of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Restricted Assets

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

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., primary roads, secondary roads, drainage), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Useful Life</u>
Infrastructure – Roads	50 years
Infrastructure – Drainage	20 years
Infrastructure – Detention Ponds	40 years
Buildings	20 - 50 years
Vehicles	5 years
Equipment	5 – 10 years
Other improvements	25 years

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has three items that qualify for reporting in this category. The first one is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding (loss) results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item relates to pension contributions made after the measurement date of the pension liability.

These amounts will be recognized as a reduction (increase) in the following measurement period. The third item relates to pension plans and other post-employment benefits and results from differences between actual and expected experience and earnings on both plans.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has three types of items that qualify for reporting in this category. Unavailable revenue is reported in the governmental funds balance sheet and also the government-wide statement of net position as deferred revenue. This is comprised of current property taxes (2023 levy) at the government-wide level. The governmental funds report unavailable revenue from property taxes, sales tax and other state taxes and are recognized as an inflow of resources in the period that they become available. The second item is the deferred charge on refunding (gain) resulting from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The third item relates to pension and OPEB liability and differences between actual and expected experience and earnings on both plans.

K. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-term obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the CSA and TCRS plans and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by CSA and TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the various plans. Investments are reported at fair value.

M. Leases

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

N. Net Position and Fund Equity

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

Net investment in capital assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. As of June 30, 2024, outstanding debt proceeds totaled \$14,779,090.

Restricted net position - Consists of amounts with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unrestricted net position - All other amounts that do not meet the definition of restricted or invested in capital assets, net of related debt.

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in these funds can be spent. These classifications consist of the following:

Nonspendable Fund Balance - includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance - includes amounts that have constraints placed on the use of the resources that are either (a) externally imposed by creditors, grantors, contributors or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal ordinances by the City Council, the City's highest level of decision-making authority.

Assigned Fund Balance - includes amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The City Council is the authorized body to make assignments. The City Council has, by resolution, authorized the finance director to assign fund balance.

Unassigned Fund Balance - the residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When an expenditure is incurred for purposes of which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The City follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. The City holds budget hearings in mid-March of each year with all department heads submitting requests. The operating budget includes proposed expenditures and the means of financing them. Also, a six-year capital budget is presented in conjunction with the operating budget.
2. At a later date, the City Manager makes a formal presentation to the Council for the finalized budget.
3. Prior to July 1, the budget and property tax rate are due for passage by ordinance.
4. The Finance Director is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. Expenditures may not exceed appropriations at the fund level.
5. Formal legally adopted budgets are employed as a management control device during the year for all funds. 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.

P. Subsequent Events

Management has evaluated events and transactions that occurred between June 30, 2024, and March 10, 2025, which is the date the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

The Budget Process

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

The Assistant City Manager/CFO and staff provide a budget worksheet which includes proposed insurance, retirement, and salary increases. Each department provides justification for additional increases in the operating budget, and budgets are due from departments in January. The Assistant City Manager/CFO reviews a five-year trend of revenues collected by the city to project the revenue estimates including growth. The Assistant City Manager/CFO and City Manager finalize the revenue estimates together considering the impact of new legislation and economic conditions, as well as the proposed fee and/or tax increases. At that point, the Assistant City Manager/CFO begins the review of the operating expenditures, and the City Manager prepares the CIP. After the Assistant City Manager/CFO and staff have prepared a preliminary Budget, the Assistant City Manager/CFO and the City Manager review it to determine whether further cuts are possible, or if additional revenues are necessary. The City Manager and Assistant City Manager/CFO work with department heads to ensure that budget cuts do not adversely impact the delivery of basic services to Cleveland's citizens. Typically, those decisions are made prior to the Budget Planning Session held by the City Council in late March or early April.

The City's financial policies impact the development of the budget. The City's operating budget policies require a budget retreat in the spring and planning session in January of each year to develop a plan for long range major capital improvements. The operating budget policies also require a balanced budget and that all enterprise funds be self-supporting from their fees and charges. These policies also require that the City's annual budget meet the requirements to receive the Distinguished Budget Presentation Award from Government Finance Officers Association.

In accordance with its capital budget policies, staff prepares the capital improvements plan annually. Improvements requested for the next five years are included in the City's Capital Improvement Needs Inventory (CINI). Staff has also developed a fifteen-year equipment replacement program with funding from the City's Sales Tax Capital Projects Fund. The City's revenue policies require that revenues are budgeted conservatively, that all fees and charges are reviewed to assure that they are adjusted for inflation and that the City will not become too dependent on one source of revenue. Reserve Policies establish reserve targets for every operating fund of the City. The reserve targets are reviewed annually when the budget is prepared. Debt policies are strictly adhered to. The City limits debt to 10% of the total assessed value of property within the City. A firm source of revenue must be identified by the City Council before any bond or capital outlay note is issued.

During the Budget Planning Session, the Assistant City Manager/CFO and City Manager present projections of the current fiscal year's Budget, and the preliminary operating Budget for Council review. Department heads present their Capital Budget requests, changes in programs/services, and any requests for new personnel. In addition, the City Manager presents the Council with recommendations for a six-year Capital Improvements Program and the amount of any proposed bond issues and/or tax increases. The City Council then debates any changes in suggested priorities in both the preliminary

operating Budget and the Capital Improvements Program. Once those priorities are established, the City Manager and the Assistant City Manager/CFO finalize the Budget. The City Manager prepares the Budget Message detailing the major issues and initiatives contained in both documents. The Finance department staff prepares detail line item budgets proposed for each fund and work with individual departments on narratives and the graphics used throughout the budget.

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

Budget amendments may be made at any time throughout the fiscal year. Any amendment request is reviewed by the Assistant City Manager/CFO, who makes a recommendation on whether the expenditure should be made, and what revenue source will be used to finance it. The budgetary level of control is at the fund level. All amendments require two separate readings of the budget amendment ordinance just like the vote on the original budget. After second reading and passage, the Assistant City Manager/CFO authorizes the City Accountant to enter the amended amounts in the budget.

CITY OF CLEVELAND, TENNESSEE
CALENDAR FOR FY2026 BUDGET

February 6	Assistant City Manager/CFO releases budget preparation memo to Departmental Budget Officers.
February 28	All budget requests and revisions to city-wide goals and objectives are submitted to the Assistant City Manager/CFO.
March 3-28	Assistant City Manager/CFO completes all revenue projections for current and next fiscal year and work with Department Heads to make necessary budget cuts.
April 3	City Council holds Strategic Planning Session.
March 31-May 9	City Manager review each departmental budget and make necessary budget cuts and holds informal discussions with Department Heads and City Council to discuss priorities.
May 12	City Council schedules a Public Hearing on the Budget for the June 9 th City Council Meeting.
May 12-30	Assistant City Manager/CFO and City Manager finish the Budget and write Budget Message and Budget Ordinance. Finance Team prepares Budget.
May 30	Budget distributed to the City Council, Department Heads, and News Media.
June 9	City Council holds Public Hearing concerning the Budget.
June 9	City Council adopts the Budget and Tax Rate Ordinance on First Reading.
June 23	City Council adopts the Budget and Tax Rate Ordinance on Final Reading.



CLEVELAND
TENNESSEE

EST. 1842

FY2026 Annual Budget

Personnel Administration

Personnel Administration for the City of Cleveland is governed by federal and state law, the City Charter, and several policy documents approved by the City Council. The City Manager and the Human Resources Director are responsible for the daily and strategic administration of all personnel matters.

The City Charter authorizes the City Manager to hire, supervise, and, when necessary, terminate any City employee, with the exception of the appointed City Attorney and City Judge. The Charter further requires the adoption of Personnel Rules and Regulations to guide the City Manager in these responsibilities. These rules, adopted by resolution of the City Council, outline standards and procedures for employee recruitment, selection, orientation, training, fringe benefits, conduct, attendance, work schedules, and grievance procedures. The Charter also mandates the establishment of a formal Position Classification and Pay Plan to ensure consistency and equity in compensation across all departments.

In October 2020, the City engaged Management Advisory Group International to conduct a classification and compensation study. Recommendations were submitted to the City Council in May 2021 for review and consideration. In 2024, the City entered into a contract with Evergreen Solutions, LLC to conduct a comprehensive compensation and benefits study. Implementation of the study's recommendations, subject to City Council approval, is scheduled with the FY2026 budget and will become effective July 1, 2026.

Cleveland City Schools and the Cleveland Utilities Board operate independently from the City of Cleveland's personnel structure and are not governed by the City's policies or pay plan. Therefore, all information provided herein pertains solely to employees of the City of Cleveland.

Authorized personnel positions are established annually with the adoption of the City Budget. No new position can be added during the fiscal year without the explicit approval of the City Council. The Human Resources Director is responsible for administering all personnel policies on a daily basis. Any proposed amendments to the Personnel Rules and Regulations are reviewed by the Human Resources, Healthcare, and Retirement Committee. This committee is composed of departmental representatives and also serves to hear employee grievances; however, all grievance decisions are ultimately made by the City Manager.

Employee compensation is reviewed annually and may be adjusted in two ways. First, the City Council may authorize a cost-of-living adjustment (COLA) as part of the budget process to offset inflation and maintain the competitiveness of the Pay Plan. Second, employees who have received a favorable performance evaluation and who are not already at the top of their salary range are eligible for an annual merit increase. Employees at the top of their salary range are still eligible for the COLA. All salary adjustments take effect at the beginning of the new fiscal year.

Effective July 1, 2003, the City transitioned from a weekly payroll schedule to a bi-weekly payroll schedule for hourly employees. Salaried employees, previously paid monthly, were converted to either a bi-weekly or semi-monthly schedule based on their preference. However, salaried employees hired after this date are paid bi-weekly without an option for semi-monthly

pay status. Police and Fire departments maintain their FLSA-exempt payroll schedules of 14-day and 28-day periods, respectively.

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

Prior to Fiscal Year 2000, the City operated a partially self-funded Insurance Trust Fund to provide major medical insurance for employees. In FY2000, the City transitioned to a fully insured, premium-based plan and awarded the health and dental coverage to BlueCross BlueShield of Tennessee. This combined plan covers both City and Cleveland Utilities employees. On August 1, 2015, the City returned to a partially self-funded plan administered by BlueCross BlueShield of Tennessee, continuing to provide comprehensive health and dental coverage.

The City adopted a Fit for Duty policy for Police and Fire employees effective November 26, 2007. All certified police officers and firefighters hired after that date are required to pass a validated agility test to maintain their employment status. Certified firefighters are also subject to annual medical examinations. Employees who do not meet the required standards are given time and resources to improve and retest in order to maintain their positions.

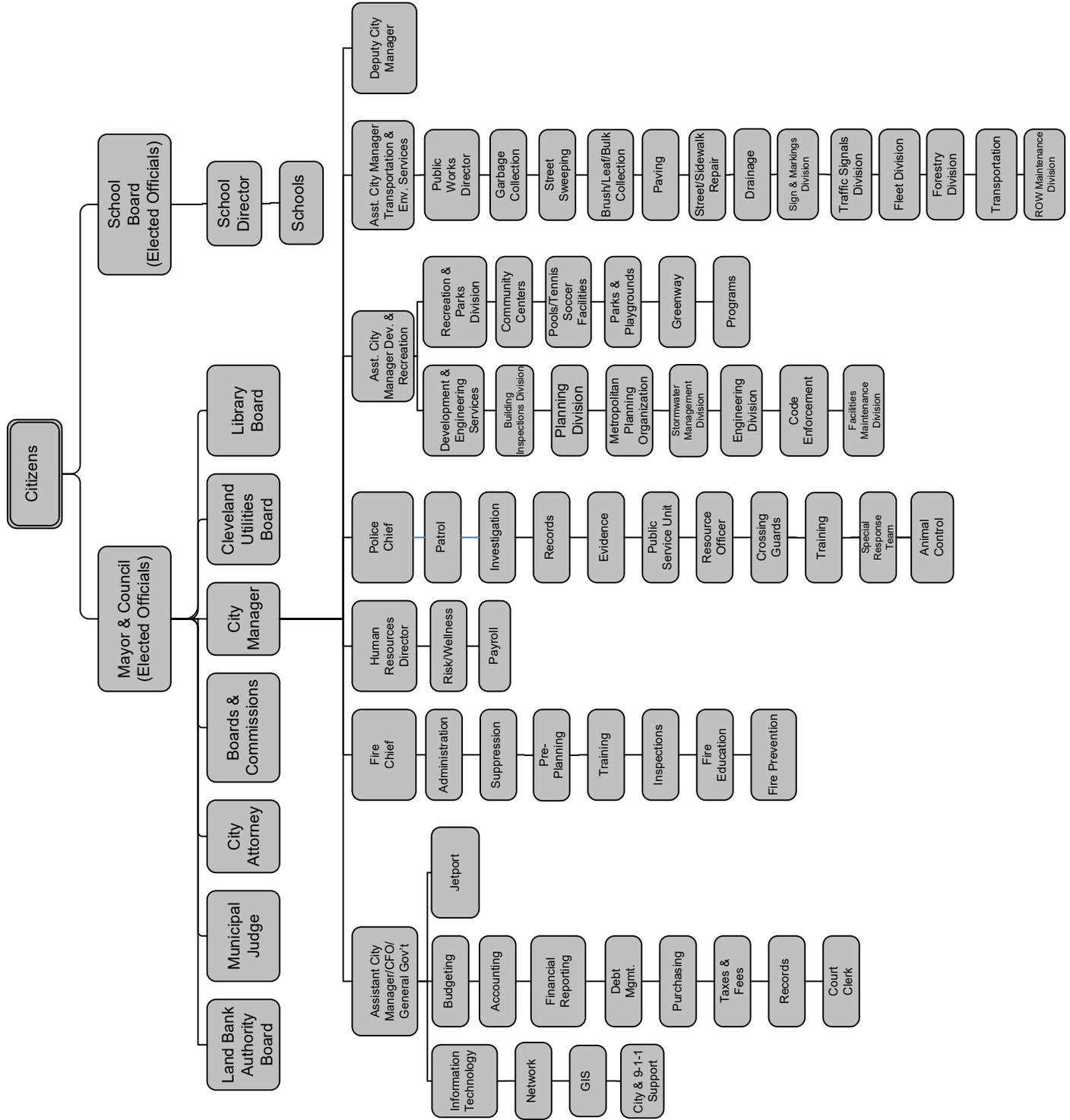
The City of Cleveland participates in the Tennessee Consolidated Retirement System (TCRS), a state-run retirement program available to local governments. The City has adopted several of the optional benefit enhancements offered by the State in recent years. As a non-contributory member, the City fully funds both the employer and employee contributions necessary to maintain actuarial soundness. For FY2026, the City's contribution rate is 17.18%. The system is financially stable, and the City's portion remains fully funded.

Effective February 1, 2008, the City adopted the Public Safety Officer Supplemental Bridge Option within TCRS. This plan provides mandatory retirement for public safety officers at age 60, with an exception to age 62 for those serving in administrative roles. The option also allows for full retirement benefits at age 55 with 25 years of service and provides an additional bridge benefit between ages 55 and 62. As a result, the contribution rate for public safety officers increased by 3.5%, with a total contribution rate of 20.68% for FY2026.

In 2020, the City selected and implemented the Munis HR/payroll software system, which went live on January 1, 2021. This system provides employees with convenient access to their personal and payroll records through a secure self-service portal. Employees may view paycheck copies and W-2 forms and update personal information such as address, contact details, and tax withholding status. This system has significantly improved both efficiency and accessibility for staff and employees.

Additional information is provided in the following sections, including the City's organizational chart, a three-year comparison of authorized personnel by department, a pay plan showing salary ranges by level and position, a summary of fringe benefits, and expanded information on the City's participation in the Tennessee Consolidated Retirement System.

City of Cleveland Organizational Chart



Organizational Chart

The City of Cleveland was incorporated in 1903. In August 1993, citizens voted by referendum to amend the City Charter and adopt a Council-Manager form of government, replacing the previous Commission model. Under this structure, the Mayor and City Council members are elected to staggered four-year terms in even-numbered years. The Council is comprised of the Mayor, two at-large members, and five district representatives.

The Cleveland Board of Education was previously appointed by the City Council. In 1995, to comply with T.C.A. § 49-2-201, the City Council passed an ordinance requiring elected school board members. The Board consists of seven members: two elected at-large and one from each of the five council districts, all serving four-year terms. The Board of Education appoints a Director of Schools, who oversees daily operations of the school system.

The City Council appoints:

- A City Attorney, who advises the Council and staff and serves as prosecutor in Municipal Court,
- A City Judge, who presides over Municipal Court, and
- A City Manager, who oversees all City operations.

In March 2023, the Council approved transitioning Cleveland Utilities into an independent Authority, expanding the Cleveland Utilities Board (CUB) to seven members. The Board appoints a General Manager, who oversees the utility's electricity, water/wastewater, and broadband divisions.

The Cleveland/Bradley County Public Library is governed by a joint Library Board with appointments by both the Cleveland City Council and the Bradley County Commission. The library budget is jointly approved and funded. The Library Director, appointed by the Board, manages daily library operations.

The City Manager leads all non-utility City operations, with the following department heads reporting directly:

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

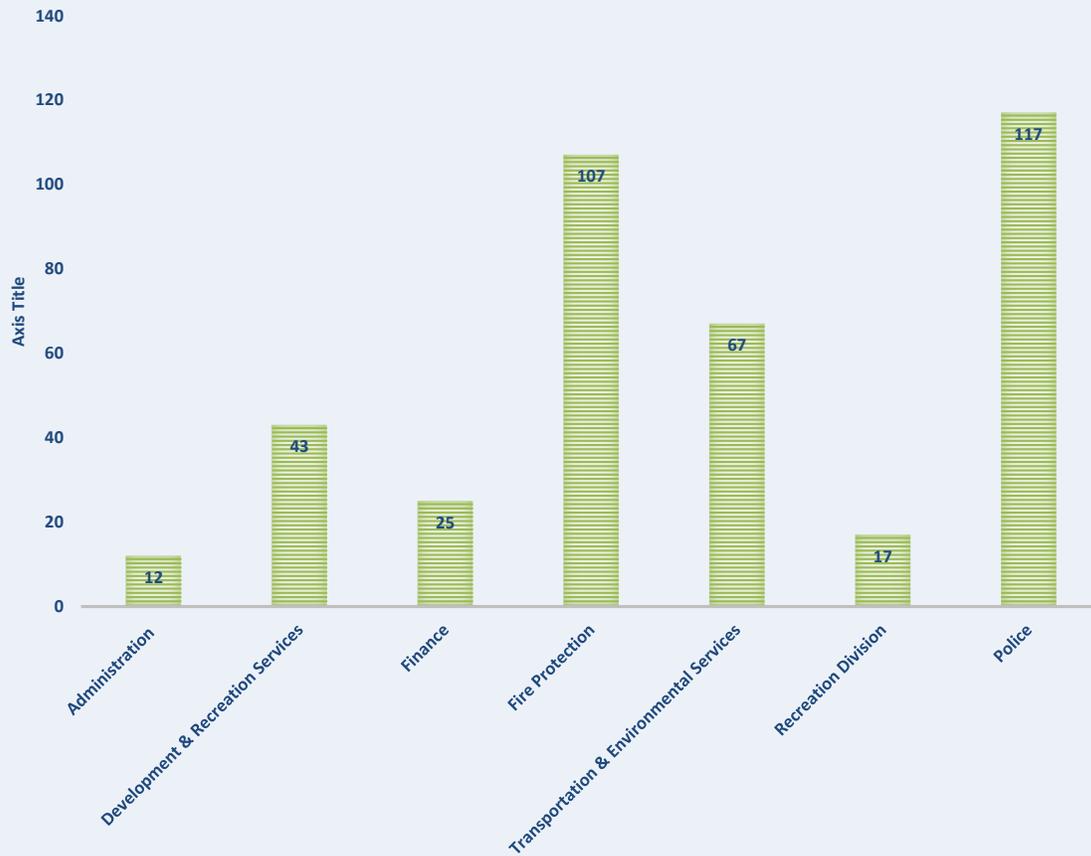
The Cleveland Regional Jetport, opened in 2013, is operated under the oversight of the Cleveland Municipal Airport Authority, with an Airport Manager reporting to the City Manager and coordinating with the Authority to ensure proper operations and maintenance.

More detailed organizational charts for each department are provided within the respective fund sections of this budget document.

STAFF COMPARISON BY DEPARTMENT 2026

Departments/Divisions	2023/24 Adopted	2024/25 Adopted	2025/26 Requested
Administration	9	13	12
Development & Recreation Services	33	38	43
Finance	16	23	25
Fire Protection	107	107	107
Transportation & Environmental Services	61	72	67
Recreation Division	15	17	17
Police	117	117	117
Total FTE's	358	387	388

CITY OF CLEVELAND FY2026 STAFFING BY DEPARTMENT



Authorized Employees By Department and Position Classification

Position Classification by Department	Position Grade	FY2024 FINAL BUDGET		FY 2025 FINAL BUDGET		FY 2026 PROPOSED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL GOVERNMENT AND							
LEGISLATIVE		0	1	0	1	0	1
Administrative Coordinator	111	0	1	0	1	0	1
ADMINISTRATION DEPARTMENT							
ADMINISTRATION DEPARTMENT		9	0.5	13	0.5	12	1.5
City Manager	134	1	0	1	0	1	0
Deputy City Manager <i>*Unfunded</i>	129	1	0	1	0	1	0
Human Resources Director/Risk Manager	125	1	0	1	0	1	0
Asst. HR Director/Risk Manager	122	1	0	1	0	1	0
Asst. to the City Manager/Constituent Relations	120	1	0	1	0	1	0
Asst. to the City Manager/Downtown Development	120	0	0	1	0	1	0
Redevelopment Coordinator	118	0	0	1	0	1	0
Payroll/Insurance Specialist	114	1	0	1	0	1	0
HR Associate	111	1	0	1	0	1	0
Marketing & Communications Coordinator	111	0	0	1	0	1	0
Grants & Legislative Assistant	107	0	0	1	0	1	0
Intern	N/A	0	0.5	0	0.5	0	1
CDBG FUNDED POSITIONS							
Redevelopment Coordinator <i>*CDBG funded</i>	118	1	0	1	0	1	0
Redevelopment Assistant <i>*CDBG funded</i>	N/A	0	0.5	0	0.5	0	0.5
FIRE DEPARTMENT							
FIRE DEPARTMENT		107	0	107	0	107	0
Fire Chief	127	1	0	1	0	1	0
Deputy Fire Chief	122	1	0	1	0	1	0
Fire Marshal	205	1	0	1	0	1	0
Battalion Chief	205	3	0	3	0	3	0
Captain	204	6	0	6	0	6	0
Training Captain	204	1	0	1	0	1	0
Lieutenant	203	18	0	18	0	18	0
Fire Inspector	203	3	0	3	0	3	0
Driver/Engineer	202	24	0	24	0	24	0
Administrative Coordinator	111	1	0	1	0	1	0
Firefighter	201	48	0	48	0	48	0

Authorized Employees By Department and Position Classification

Position Classification by Department	Position Grade	FY2024 FINAL BUDGET		FY 2025 FINAL BUDGET		FY 2026 PROPOSED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
POLICE DEPARTMENT							
		117	3.1	117	3.1	117	3.1
Police Chief	127	1	0	1	0	1	0
Assistant Police Chief	122	1	0	1	0	1	0
Captain	305	2	0	2	0	2	0
Lieutenant	304	10	0	10	0	10	0
Administrative Services Director	118	1	0	1	0	1	0
Sergeant	303	8	0	10	0	10	0
Detective	303	9	0	9	0	9	0
Corporal (1 SRO)	302	8	0	8	0	8	0
Crime Analyst	117	1	0	1	0	1	0
Support Services Manager	114	1	0	1	0	1	0
Master Police Officer (1 Bomb,1 K9)	301+1	4	0	4	0	4	0
Crime Scene Technician	301+1	0	0	2	0	2	0
Police Officer/CST	301+1	1	0	0	0	0	0
Police Officer/K-9 (SRO)	301+1	3	0	1	0	1	0
Police Officer/Bomb Tech/SRT(3 SRO)	301+1	13	0	12	0	12	0
Community Police Officers	301+1	1	0	1	0	1	0
Housing Officer	301+1	1	0	1	0	1	0
Administrative Coordinator	111	1	0	1	0	1	0
Police Officer (6 SRO)(1 CIT)(1 Comm. Relations)	301	36	0	36	0	36	0
Support Services Supervisor	109	1	0	1	0	1	0
Senior Records Clerk	107	1	0	1	0	1	0
Evidence Technician	105	1	0	1	0	1	0
Evidence/Records Assistant	105	1	0	1	0	1	0
Administrative Assistant	105	1	0	1	0	1	0
Support Services Tech	105	1	0	1	0	1	0
Records Clerk	105	3	0	3	0	3	0
PT Court Liaison by FTE	N/A	0	0.46	0	0.46	0	0.46
PT School Crossing Guards by FTE (15)	N/A	0	2.64	0	2.64	0	2.64
ANIMAL CONTROL							
Director - Animal Control	117	1	0	1	0	1	0
Senior Animal Control Officer	109	2	0	2	0	2	0
Animal Control Officer	107	2	0	2	0	2	0
Volunteer Coordinator/Clerk	107	1	0	1	0	1	0

Authorized Employees By Department and Position Classification

Position Classification by Department	Position Grade	FY2024 FINAL BUDGET		FY 2025 FINAL BUDGET		FY 2026 PROPOSED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
FINANCE DEPARTMENT							
		16	0.58	23	0.58	25	0.58
Assistant City Manager/CFO/General Government	129	1	0	1	0	1	0
Accounting Manager	118	1	0	1	0	1	0
Assistant City Clerk	118	1	0	1	0	1	0
Sr. Accountant	117	0	0	1	0	0	0
Budget & Purchasing Coordinator	117	1	0	1	0	1	0
Accountant	114	1	0	1	0	1	0
Business Tax Associate	111	1	0	1	0	1	0
Accounts Payable Technician	109	1	0	1	0	1	0
Sr. Customer Service Representative	107	0	0	1	0	1	0
Purchasing Assistant <i>*Unfunded</i>	105	0	0	1	0	1	0
Finance Assistant	105	0	0	0	0	1	0
Customer Service Representative	105	2	0	2	0	2	0
PT Janitorial	N/A	0	0.38	0	0.38	0	0.38
Part-time, by FTE	N/A	0	0.2	0	0.2	0	0.2
IT Department							
IT Director	124	1	0	1	0	1	0
Assistant IT Director	122	1	0	1	0	1	0
GIS Administrator	118	0	0	0	0	0	0
911 IT Administrator* <i>911 funded position</i>	118	1	0	1	0	1	0
Network Administrator II	118	1	0	1	0	1	0
Network Administrator I/Operations Coordinator	114	0	0	0	0	0	0
IT Technician <i>* 1 - 911 funded position</i>	111	1	0	1	0	3	0
GIS Specialist	109	1	0	1	0	1	0
Cleveland Regional Jetport							
Jetport Director	122	1	0	1	0	1	0
Jetport Maintenance Coordinator <i>*Unfunded</i>	111	0	0	0	0	0	0
Jetport Technician III	111	0	0	1	0	1	0
Jetport Technician I	107	0	0	3	0	3	0

Authorized Employees By Department and Position Classification

Position Classification by Department	Position Grade	FY2024 FINAL BUDGET		FY 2025 FINAL BUDGET		FY 2026 PROPOSED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
DEVELOPMENT & RECREATION SERVICES							
Building & Project Mgmt. Division		33	1.5	38	1.5	43	1.5
Asst. City Mgr. - Development & Recreation Services	125	1	0	1	0	1	0
Director - Buildings, Facilities & Project Mgmt.	122	1	0	1	0	1	0
Project Manager	117	0	0	1	0	1	0
Building Inspector III/Site Plan Examiner	117	1	0	1	0	1	0
Building Inspector II	114	1	0	1	0	1	0
Facility Maintenance Supervisor	114	1	0	1	0	1	0
Building Inspector I/Electrical Inspector	113	1	0	2	0	2	0
Site Plan Coordinator	111	1	0	1	0	1	0
Project Assistant	111	0	0	0	0	1	0
Construction Inspector	111	1	0	1	0	1	0
Administrative Coordinator	111	1	0	1	0	1	0
Facility Maintenance III	109	1	0	1	0	1	0
Building Division Technician	109	1	0	1	0	1	0
Facility Maintenance II	107	4	0	4	0	4	0
Administrative Assistant	105	1	0	1	0	1	0
Facility Maintenance I	105	4	0	4	0	6	0
Engineering Division							
City Engineer	124	1	0	1	0	1	0
Engineer II <i>*Unfunded</i>	118	1	0	1	0	1	0
Stormwater Engineer II	118	1	0	1	0	1	0
Stormwater Engineer I	113	1	0	1	0	1	0
Stormwater Intern	N/A	0	1	0	1	0	1
Planning & Community Development Division							
Director - Planning & Community Development	122	1	0	1	0	1	0
Senior Planner	117	0	0	1	0	1	0
Transportation Planner	117	1	0	1	0	0	0
Planner II/Codes Supervisor	113	1	0	1	0	1	0
Planner II	113	1	0	1	0	2	0
Planning Assistant	105	1	0	1	0	1	0
Landscaping & Beautification Division							
Landscape Coordinator	113	0	0	1	0	1	0
Facility Maintenance II	107	0	0	1	0	1	0
Facility Maintenance I	105	0	0	1	0	1	0
Seasonal Employees	N/A	0	0.5	0	0.5	0	0.5

Authorized Employees By Department and Position Classification

Position Classification by Department	Position Grade	FY2024 FINAL BUDGET		FY 2025 FINAL BUDGET		FY 2026 PROPOSED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Codes Enforcement Division							
Codes Inspector	109	2	0	2	0	2	0
Codes Inspector <i>funded by CDBG</i>	109	1	0	1	0	1	0
Stormwater Management Division							
Stormwater Coordinator	114	1	0	1	0	1	0
Stormwater Technician	111	1	0	1	0	1	0
Stormwater Intern	N/A	0	1	0	1	0	1
RECREATION DIVISION		15	9.94	17	9.94	17	10.08
Director - Parks & Recreation	124	1	0	1	0	1	0
Assistant Director of Parks & Recreation	117	0	0	0	0	1	0
Turf & Field Manager	117	1	0	1	0	1	0
Parks Maintenance Coordinator	111	1	0	1	0	1	0
Administrative Coordinator	111	1	0	0	0	0	0
Events Coordinator	111	0	0	1	0	1	0
Recreation Coordinator	109	0	0	3	0	3	0
Turf & Field Tech	107	1	0	1	0	1	0
Public Service Worker	105	1	0	0	0	0	0
Seasonal, by FTE	N/A	0	0.61	0	0.61	0	0.75
Recreation Division - Community Center							
Recreation Center Supervisor	114	1	0	1	0	1	0
Recreation Coordinator	109	1	0	1	0	1	0
Recreation Assistant	105	2	0	2	0	2	0
Public Service Worker	105	0	0	0	0	0	0
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75
Recreation Division - College Hill							
Recreation Center Supervisor	114	1	0	1	0	1	0
Recreation Coordinator	109	1	0	1	0	1	0
Recreation Assistant	105	2	0	2	0	2	0
Public Service Worker	105	0	0	0	0	0	0
Seasonal, by FTE	N/A	0	0.75	0	0.75	0	0.75
Recreation Division - Aquatics							
Aquatics & Recreation Coordinator	111	1	0	1	0	0	0
Pool Manager	N/A	0	0.69	0	0.69	0	0.69
Assistant Pool Manager	N/A	0	1.61	0	1.61	0	1.61
Pool Gatekeeper	N/A	0	0.92	0	0.92	0	0.92
Lifeguard	N/A	0	4.61	0	4.61	0	4.61

Authorized Employees By Department and Position Classification

Position Classification by Department	Position Grade	FY2024 FINAL BUDGET		FY 2025 FINAL BUDGET		FY 2026 PROPOSED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
TRANSPORTATION & ENVIRONMENTAL SERVICES							
		61	0.5	72	0.5	67	0.5
Public Works Division							
Asst. City Mgr. - Transportation & Env. Services	125	1	0	1	0	1	0
Director - Public Works <i>*Unfunded</i>	122	0	0	0	0	0	0
General Supervisor II	117	1	0	1	0	1	0
Support Services Manager	114	1	0	1	0	1	0
General Supervisor I	114	1	0	1	0	1	0
Equipment Operator III	113	3	0	3	0	3	0
Brick Mason	109	1	0	1	0	1	0
Equipment Operator I	107	5	0	5	0	5	0
Public Service Worker	105	2	0	6	0	5	0
Accounting Technician	105	1	0	1	0	1	0
P.T. Janitorial	N/A	0	0.5	0	0.5	0	0.5
ROW Maintenance Division							
General Supervisor I	114	1	0	1	0	1	0
Equipment Operator III	113	1	0	1	0	1	0
Equipment Operator II	111	1	0	1	0	1	0
Equipment Operator I	107	2	0	2	0	2	0
State Street Aid							
Asst. PW Director/Gen. Supervisor II	120	1	0	1	0	1	0
General Supervisor I	114	1	0	1	0	1	0
Equipment Operator III	113	4	0	4	0	4	0
Equipment Operator II	111	2	0	2	0	2	0
Brick Mason	109	1	0	1	0	1	0
Equipment Operator I	107	1	0	1	0	1	0
Public Service Worker	105	3	0	3	0	3	0
Solid Waste Management Division							
General Supervisor I	114	1	0	1	0	1	0
Equipment Operator III	113	7	0	7	0	7	0
Equipment Operator II	111	1	0	1	0	1	0
Equipment Operator I	107	2	0	2	0	2	0
Public Service Worker	105	2	0	2	0	2	0
Accounting Technician	105	1	0	1	0	1	0

Authorized Employees By Department and Position Classification

Position Classification by Department	Position Grade	FY2024 FINAL BUDGET		FY 2025 FINAL BUDGET		FY 2026 PROPOSED BUDGET	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Transportation & Traffic Division							
Director - Transportation & Traffic	122	1	0	1	0	1	0
Traffic Engineer II	122	1	0	1	0	1	0
Traffic Signal Manager	120	0	0	1	0	1	0
ROW Construction Inspector/Safety Coordinator	114	1	0	1	0	1	0
Traffic Engineer I <i>*Unfunded</i>	113	0	0	1	0	0	0
Construction Inspector <i>*Unfunded</i>	111	0	0	1	0	0	0
Sign & Marking Supervisor	111	1	0	1	0	1	0
Traffic Signal Technician <i>*1 Unfunded</i>	111	0	0	2	0	0	0
Sign Technician	105	1	0	1	0	1	0
Fleet Division							
Fleet Manager	117	0	0	1	0	1	0
Fleet General Supervisor	114	1	0	0	0	0	0
Mechanic III/Inventory Specialist	113	0	0	1	0	1	0
Mechanic III	113	3	0	3	0	3	0
Fleet Services Coordinator	109	1	0	1	0	1	0
Fleet Inventory Specialist	109	1	0	0	0	0	0
Forestry Division							
Director - Forestry & Landscaping	122	1	0	0	0	0	0
Forester	118	0	0	1	0	1	0
Forestry Inspector	114	1	0	1	0	1	0
Tree Trimmer II	109	1	0	1	0	1	0
Tree Trimmer I	107	1	0	1	0	1	0
TOTALS		358	17.12	387	17.12	388	18.26

<u>CODE</u>	<u>JOB TITLE</u>	<u>JOB TITLES BY PAY LEVEL</u>	<u>SALARY MINIMUM</u>	<u>SALARY MAXIMUM</u>
105	Accounting Technician Administrative Assistant Customer Service Representative Evidence Technician Evidence/Records Assistant Facility Maintenance I Finance Assistant Public Service Worker Purchasing Assistant Records Clerk Recreation Assistant Sign Technician Support Services Tech		\$ 32,218.00	\$ 48,278.00

107	Animal Control Officer Equipment Operator I Facility Maintenance II Grants & Legislative Assistant Jetport Technician I		\$ 35,520.00	\$ 53,227.00
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**JOB TITLES
BY PAY LEVEL**

107(Cont'd) Senior Customer Service Representative \$ 35,520.00 \$ 53,227.00

Senior Records Clerk

Turf & Field Technician

Volunteer Coordinator/Animal Control Clerk

109 Accounts Payable Technician \$ 39,161.00 \$ 58,682.00

Brick Mason

Building Division Technician

Codes Inspector

Facility Maintenance III

Fleet Inventory Specialist

Fleet Services Coordinator

GIS Specialist

Recreation Coordinator

Recreation Marketing Coordinator

Senior Animal Control Officer

Sports Tourism & Event Coordinator

Support Services Supervisor

Tree Trimmer I

	JOB TITLES BY PAY LEVEL	\$	\$	\$
111	Administrative Coordinator		43,175.00	64,698.00
	Aquatics & Recreation Coordinator			
	Business Tax Associate			
	Construction Inspector			
	Equipment Operator II			
	Events Coordinator			
	HR Associate			
	IT Technician			
	Jetport Maintenance Coordinator			
	Jetport Technician III			
	Marketing/Communications Coordinator			
	Parks Maintenance Coordinator			
	Sign & Marking Supervisor			
	Site Plan Coordinator			
	Stormwater Technician			
	Traffic Signal Technician			
	Tree Trimmer II			
113	Building Inspector I/Electrical Inspector		47,600.00	71,328.00
	Engineer I			
	Equipment Operator III			
	Landscape Coordinator			
	Mechanic III			
	MechanicIII/Inventory Specialist			

JOB TITLES
BY PAY LEVEL

113 (Cont'd) **Planner II** **\$** **47,600.00** **\$** **71,328.00**

Planner II/Codes Inspector Supervisor
 Stormwater Engineer I
 Traffic Engineer I

114 **Accountant** **\$** **49,980.00** **\$** **74,896.00**

Building Inspector II
 Facility Maintenance Supervisor
 Fleet General Supervisor
 Forestry Inspector
 General Supervisor I
 Human Resources Associate
 Network Administrator I/Operations Coordinator
 Payroll/Insurance Specialist
 Recreation Center Supervisor
 ROW Construction Inspector/Safety Coordinator
 Stormwater Coordinator
 Support Services Manager

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

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

**JOB TITLES
BY PAY LEVEL**

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

City of Cleveland

Fringe Benefits Summary

The City provides a comprehensive package of fringe benefits for employees. All employee benefits are contingent upon the City of Cleveland’s financial capacity and benefits may be amended by the City Council. The package includes the following:

Health/Dental/Vision Insurance Coverage

City employees are covered by the City of Cleveland Health, Dental and Vision Insurance Plans. Health benefits currently are with Blue Cross and Blue Shield and the dental and vision coverage is with Delta. Details of the coverage are available in the employee insurance benefit handbooks. The City and its employees currently pay the following rates for our base insurance coverage:

	City Cost		Employee Cost		Total Cost	
	<u>Ind</u>	<u>Family</u>	<u>Ind</u>	<u>Family</u>	<u>Ind</u>	<u>Family</u>
Medical	\$713.42	\$ 722.27	\$0	\$410.00	\$713.42	\$1,845.69
Dental	\$ 28.26	\$ 35.55	\$0	\$ 22.22	\$ 28.26	\$ 86.03
Vision	\$ 5.78	\$ 5.07	\$0	\$ 5.10	\$ 5.78	\$ 15.95

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

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

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

Flexible Spending Account Program

The Flexible Spending Account Program is a plan that allows employees to save on their annual tax liability by the use of pre-tax dollars to pay for certain out-of-pocket expenses such as un-reimbursed medical and dental expenses including co-pays and deductibles, dependent care expenses, over-the-counter medications, eyeglasses, etc. Employees elect an annual amount up to \$3,200 that is deducted from payroll **before taxes** in equal amounts out of 24 or 12 payrolls each year and deposited in their Flexible Spending Account. As claims are incurred, the employee can use a debit card to pay the expense with no out of pocket cash required, or can file for reimbursement if the debit card is not used. Effective with the 2013 plan year, a rollover option was included to prevent the loss of funds that remain in accounts at the end of the plan year. The maximum allowable by the IRS may be unused at the end of each year and will roll

over to the following year. The Flexible Spending Account year begins August 1st and ends July 31st. Contributions from payroll to employees' Spending Accounts begin with the first payroll in August. Both the City and the employee save on federal taxes. The City pays for all expenses related to the administration of the plan. This benefit is available the second open enrollment period after employment.

Life Insurance Coverage

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

Long-Term Disability

City employees are provided with long-term disability insurance that pays a minimum of 60% of the employee's regular earnings up to a maximum of \$10,000 per month in the event of disability. The benefit will be provided for disability from the employee's current occupation for two years, then would convert to disability from any occupation. This benefit begins after the exhaustion of sick leave or 90 days, whichever is greater. There is no cost to the employee for this coverage.

Paid Sick Leave

Employees are credited with sick leave each month at the rate of one (1) day per month. Sick leave is to be used for an employee's personal illness or injury off the job and may also be used for the necessary care and attendance of a member of the employee's immediate family. Unlimited accumulation is allowed. Unused sick leave is not paid for at termination of employment, however, credit is given for unused sick leave for employees retiring under the City's retirement plan. Twenty days of unused sick leave will provide the employee with one additional month of service credit in the TCRS. Employees are encouraged not to abuse the paid sick leave benefit so that paid time will be available in the event of an extended absence (paid sick leave serves as short term disability provided by the City), and for the additional service credit at retirement. Sick leave is accrued on approximately the 15th of each month and the leave balance is provided to employees with pay advices every two weeks.

Paid Vacation Leave

New hire employees are granted 1 week of vacation leave. Employees earn vacation leave on a monthly accrual basis based on length of service. The list below shows the amount of vacation that is earned on a monthly and annual basis. 24-hour shift Fire personnel earn vacation time at 1.4 times the rate of a regular 40 hour per week employee. There is a maximum carryover allowed each year on January 1st of 240 hours of vacation for all employees except Law Enforcement working 12-hour shifts who have a maximum carryover of 360 hours & 28-day Fire who have a maximum carryover of 720 hours. Any vacation over the allowed maximums will convert to sick time. Any unused vacation leave is paid to the employee at termination of employment.

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

<u>Years of Service</u>	<u>Accrual Rates per Month</u>			<u>Hours Earned per Year</u>		
	<u>40 hr wk</u>	<u>84 hr wk</u>	<u>28 day Fire</u>	<u>40 hr wk</u>	<u>84 hr wk</u>	<u>28 day Fire</u>
0 - 1	3.33	5.00	4.67	40	60	56
1 - 5	6.67	10.00	9.34	80	120	112
5 - 10	10.00	15.00	14.00	120	180	168
10-15	11.67	17.50	16.34	140	210	196
15 - 19	13.33	20.00	18.67	160	240	224
20+	16.67	25.00	23.34	200	300	280

Paid Holidays

Employees other than 28-day Fire and police patrol employees are paid for 14 holidays (112 hours) annually either with time off or additional compensation. Any holiday time that remains on an employee’s balance at the end of the year will convert to vacation time. Holiday time is posted to the employees' leave balance at the beginning of each calendar year and the balance is reduced as holiday time is taken. The holiday leave balance is provided to employees on each pay advice. The paid holidays are:

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

Special Leave

Employees are granted time off from work with or without pay at the discretion of the Department Head for various occasions. Bereavement leave is granted with pay for a maximum of three days for the death of a member of the immediate family. Jury service is granted with pay provided the jury service pay is turned into the City. Military leave is granted with pay for a period not to exceed 20 calendar days in a 12-month period. Special leave with or without pay can be provided at the discretion of the Department Head with the City Manager’s approval. Inclement weather leave is provided for all employees in the event the City Offices are closed due to severe weather conditions. If City offices close, employees who are not required to work will only be paid for the hours that City Hall is officially closed, regardless of their regular work schedule.

Retirement Plan

City employees are covered by the Tennessee Consolidated Retirement System, a statewide retirement program that covers state employees and numerous city and county local government agencies and school system employees. In 1982 the City initiated non-contributory status which means that the City pays the full cost of membership for employees. Employees do not pay any of the cost of membership in TCRS. The current contribution rate paid by the City is 17.18% of gross wages for general government employees. For certified police and fire employees who

qualify, an additional 3.5% is paid for the Public Safety Officer Supplemental Bridge Option. Other current options include sick leave credit, option I in service death benefit, 25-year retirement, 5-year vesting, 3.6% indexing, and military service credit, among others.

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

Retiree Premium Reduction Plan/Medicare Supplement

In June 2006, the City implemented a program that allows retirees who qualify to remain on the City's health, dental and vision insurance coverage for life. Retirees under age 65 remain in the City's group plans that are provided for active employees. At age 65 the retiree is covered by a Medicare Advantage Plan. The retiree may also elect to cover spouses after retirement. Spouses may remain in the City's coverage for up to three years in the event of the death of the retiree. Retirees under 65 pay the same for dependent coverage as do active employees. Retirees must have 10 years of full-time employment with any department of the City of Cleveland **and** 1) minimum of 55 years of age; or 2) eligibility for disability retirement under TCRS; or 3) eligibility for the minimum 25 years creditable service retirement under TCRS, to remain in the City's group coverage. A percentage of the retiree's individual premium is paid by the City, based on the employee's years of service. The premium reduction for both the health, dental and vision insurance and Medicare supplement starts at 15 years of service. The City pays 50% of the retiree's individual premium at 15 years of service and the percentage paid by the City increases 3.33% each year up to 100% paid at 30 or more years of service (5 % each year and 100% for 25 or more years of service for public safety employees).

Voluntary Participation in 457 and 401k Plans

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

Workers Compensation and Occupational Disability Salary Supplement Plan

City employees are covered for occupational injury and illness according to the state worker's compensation laws, with coverage administered by the Tennessee Municipal League Risk Management Pool. The City in addition has adopted an Occupational Disability Policy that will supplement the worker's compensation weekly benefit amount to insure that employees receive an amount equal to their full regular earnings for a period of 30 calendar days. After 30 days if the employee remains unable to return to work, they will receive the temporary total disability benefit from TML (66.67% of regular pre-disability earnings). The remaining 33.33% may be covered using vacation time (but not sick leave). Employees are encouraged to work safely, and report any accident or injury immediately, even if minor in nature, so that appropriate medical attention can be provided.

Educational Reimbursement and Career Training

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

Electronic Direct Deposit

All new employees are paid by direct deposit and receive a printed pay advice each payroll. Employee information is accessible through our Employee Self-Service portal, where you can make updates to many aspects of your payroll data.

Payroll Deduction YMCA Membership Fees

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

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

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

Cafeteria Plan (Premium Conversion Only)

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

Longevity Pay

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

Service Awards

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

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

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

Christmas Bonus

All full-time City employees receive a \$150 bonus in December of each year.

Sick Leave Incentive Pay

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

FICA Taxes

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

Competitive Wages, Overtime Pay, and Compensatory Time

City employees are paid competitive wages which are evaluated periodically to insure they are comparable to wages paid for similar duties in both the public and private sectors. The City also makes every effort to give employees an annual cost of living raise (if funds are available and subject to Council approval), normally on July 1st of each year. Employees are compensated for any overtime worked according to the Fair Labor Standards Act, either with pay at time and one half or compensatory time off. Certified Police and Fire personnel are subject to special provisions of the FLSA that allows for extended work periods and an increased number of hours worked before overtime is paid.

Annual Physicals

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

Flu Shots

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

Annual City Employee/Family Event and Employee Appreciation Day

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

Sold Vacation

Employees who qualify and have been employed for 1-14 years may sell 5 days of vacation leave or pay in lieu of time off once, each fiscal year. Employees who qualify and have been employed for 15+ years may sell 5 days of vacation leave or pay in lieu of time off twice, each fiscal year.

Advanced Sick and Vacation Time

Under certain medical 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 department heads and some employees as designated by 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.

THE TCRS PENSION PLAN

Plan Description

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

Benefits Provided

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

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

Employees Covered by Benefit Terms

At the measurement date of June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	545
Inactive employees entitled to but not yet receiving benefits	438
Active employees	<u>739</u>
Total	<u>1,722</u>

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

THE TCRS PENSION PLAN (Continued)

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. The City of Cleveland makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2024, employer contributions were \$4,125,786, based on a rate of 9.40 percent of covered payroll for all other employees under the plan. By law, employer contributions are required to be paid. The TCRS may intercept Cleveland City's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability

Cleveland City's net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total pension liability as of the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvements. The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

THE TCRS PENSION PLAN (Continued)

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

Discount Rate

The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the City will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

THE TCRS PENSION PLAN (Continued)

Changes in the Net Pension Liability (Asset)

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Net Position (b)</u>	<u>Net Pension Liability (a) – (b)</u>
Balances at 6/30/2022	<u>\$205,219,859</u>	<u>\$185,829,673</u>	<u>\$ 19,390,186</u>
Changes for the year:			
Service cost	3,941,153	-	3,941,153
Interest expense	13,849,507	-	13,849,507
Difference between expected and actual experience	3,882,278	-	3,882,278
Contributions – city	-	7,969,283	(7,969,283)
Contributions – members	-	-	-
Net investment income	-	12,488,743	(12,488,743)
Benefit payments	(7,966,272)	(7,966,272)	-
Plan administrative expenses	-	(76,914)	76,914
Net changes	<u>13,706,666</u>	<u>12,414,840</u>	<u>1,291,826</u>
Balances at 6/30/2023	<u>\$218,926,525</u>	<u>\$198,244,513</u>	<u>\$ 20,682,012</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Net pension liability	<u>\$ 50,999,110</u>	<u>\$ 20,682,012</u>	<u>\$ (4,483,570)</u>

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

THE TCRS PENSION PLAN (Continued)

Pension Expense

For the year ended June 30, 2024, the City recognized pension expense of \$7,939,419. At June 30, 2024, the City of Cleveland reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 6,435,555	\$ 486,538
Net difference between projected and actual earnings on pension plan investments	1,569,953	-
Changes of assumptions	6,050,597	-
Contributions made subsequent to measurement date	<u>4,125,786</u>	<u>-</u>
Total	<u>\$18,181,891</u>	<u>\$ 486,538</u>

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

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

Year ended June 30,	
2025	\$ 2,538,373
2026	1,684,724
2027	7,320,513
2028	1,378,906
2029	647,051
Thereafter	<u>-</u>
	<u>\$13,569,567</u>

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

Payable to Pension Plan

As of June 30, 2024, the City of Cleveland did not have a payable balance of contribution to the plan.

TEACHERS LEGACY PENSION PLAN OF TCRS

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

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

TEACHERS LEGACY PENSION PLAN OF TCRS (Continued)

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

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

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

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of their salary. The Local Education Agency (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Cleveland City Schools for the year ended June 30, 2024 to the Teacher Legacy Pension Plan were \$1,461,894, which is 6.81 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions:

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

TEACHERS LEGACY PENSION PLAN OF TCRS (Continued)

Pension Asset

As of June 30, 2024, the Cleveland City Schools reported an asset of \$7,686,010 for its proportionate share of net pension asset. The net pension asset was measured as of June 30, 2023, and the total pension asset used to calculate the net pension asset was determined by an actuarial value as of that date. Cleveland City Schools' proportion of the net pension asset was based on Cleveland City Schools' share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, Cleveland City Schools' proportion was 0.651924 percent. The proportion measured as of June 30, 2022, was 0.646833 percent.

Pension Expense

For the year ended June 30, 2024, Cleveland City Schools recognized pension expense of \$1,886,027.

Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2024, Cleveland City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,831,199	\$ 356,682
Net difference between projected and actual earnings on pension plan investments	1,333,562	-
Changes of assumptions	2,504,312	-
Changes in proportion of net pension liability	9,808	150,255
Contributions made subsequent to measurement date	<u>1,461,894</u>	<u>-</u>
Total	<u>\$ 7,140,775</u>	<u>\$ 506,937</u>

Cleveland City Schools employer contributions of \$1,461,894, reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability in the following measurement period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2025	\$ 1,765,053
2026	(1,127,159)
2027	4,522,876
2028	11,174
2029	-
Thereafter	<u>-</u>
	<u>\$ 5,171,944</u>

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

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

TEACHERS LEGACY PENSION PLAN OF TCRS (Continued)

Actuarial assumptions

The total pension liability as of the June 30, 2023, the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		<u>100%</u>

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

TEACHERS LEGACY PENSION PLAN OF TCRS (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate.

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

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Cleveland City Schools' proportionate share of the net pension liability (asset)	<u>\$ 16,740,665</u>	<u>\$ (7,686,010)</u>	<u>\$(28,002,116)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

As of June 30, 2024, no payments were payable to the plan.

TEACHERS RETIREMENT PLAN OF TCRS

Plan Description

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

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

TEACHERS RETIREMENT PLAN OF TCRS (Continued)

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

Benefits Provided

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

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

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5 percent of salary. The Local Education Agency (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Cleveland City Schools for the year ended June 30, 2024 to the Teacher Retirement Plan were \$533,828, which is 4.00 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

TEACHERS RETIREMENT PLAN OF TCRS (Continued)

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflow of Resources Related to Pensions:

Pension Asset

As of June 30, 2024, The Cleveland City Schools reported an asset of \$216,028, for its proportionate share of net pension asset. The net pension asset was measured as of June 30, 2023, and the total pension asset used to calculate the net pension asset was determined by an actuarial value as of that date. Cleveland City Schools' proportion of the net pension asset was based on Cleveland City Schools' share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, Cleveland City Schools' proportion was 0.509461 percent. The proportion measured as of June 30, 2022, was 0.468869 percent.

Pension Expense

For the year ended June 30, 2024, Cleveland City Schools recognized pension expense of \$269,659.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, Cleveland City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 7,277	\$ 126,091
Net difference between projected and actual earnings on pension plan investments	54,924	-
Changes of assumptions	162,528	-
Changes in proportion of net pension liability	1,643	47,045
Contributions made subsequent to measurement date	<u>533,828</u>	<u>-</u>
Total	<u>\$ 760,200</u>	<u>\$ 173,136</u>

Cleveland City Schools employer contributions of \$533,828, reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30,	
2025	\$ (4,751)
2026	(12,744)
2027	71,984
2028	149
2029	485
Thereafter	<u>(1,887)</u>
	<u>\$ 53,236</u>

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)**TEACHERS RETIREMENT PLAN OF TCRS (Continued)**

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

Actuarial assumptions

The total pension liability as of the June 30, 2023, the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-living adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2023, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		100%

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

TEACHERS RETIREMENT PLAN OF TCRS (Continued)

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the three factors described above.

Discount Rate

The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

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

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Cleveland City Schools' proportionate share of the net pension liability (asset)	<u>\$ 993,721</u>	<u>\$ (216,028)</u>	<u>\$ (1,086,949)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

As of June 30, 2024, no payments were payable to the plan.

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

TEACHERS RETIREMENT PLAN OF TCRS (Continued)

Defined Contribution Component of the Teachers Retirement Plan:

The Schools also have a defined contribution plan (administered by Great West Financial), under section 401(k) of the Internal Revenue Code, covering all teachers of the System. Benefit terms, including contribution requirements, for the Great West 401(k) pension plan are established and may be amended by the TCRS Board. Under the plan, the System contributes 5% to the accounts of teachers hired after July 1, 2014; these contributions are not subject to any matching employee contribution. These teachers are automatically enrolled in the plan with a 2% employee deferral and an opt-out feature through which they may make no contributions. In addition, teachers who participate in the Legacy Plan of TCRS have the option to make contributions to this defined contribution plan with no system matching contributions. After-tax Roth 401k employee contributions are permitted by the Plan up to limits imposed by the Internal Revenue Code. Employee contributions to the Plan totaled \$398,575, for the year ended June 30, 2024. Employees are immediately vested in their own contributions, employer contributions, and earnings on those contributions. As a result, there are no forfeitures to be recognized in pension expense.

AGGREGATION OF ALL PENSION PLANS

Deferred Outflows of Resources and Deferred Inflows of Resources Related to all Pension Plans

The following is an aggregation of deferred outflows of resources and deferred inflows of resources related to the City’s various pension plans:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 8,274,031	\$ 969,311
Net difference between projected and actual earnings on pension plan investments	2,958,439	-
Changes of assumptions	8,717,437	-
Changes in proportion of net pension liability	11,451	197,300
Contributions made subsequent to measurement date	<u>6,121,508</u>	<u>-</u>
Total	<u>\$26,082,866</u>	<u>\$ 1,166,611</u>

Deferred outflows of resources related to 2023 contributions to pension plans subsequent to the measurement date (June 30, 2022 and October 1, 2022) will be recognized as a reduction of the net pension liability for the year ended June 30, 2025.

(Continued)

NOTE 14 – RETIREMENT COMMITMENTS (Continued)

AGGREGATION OF ALL PENSION PLANS (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources from all pension plan will be recognized in pension expense as follows:

Year ended June 30,	
2025	\$ 4,298,675
2026	544,821
2027	11,915,373
2028	1,390,229
2029	647,536
Thereafter	<u>(1,887)</u>
	<u>\$18,794,747</u>

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

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

	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>
Teachers Legacy Pension Plan	\$ 7,686,010	\$ -
Teachers Retirement Plan of TCRS	216,028	-
TCRS Pension Plan	<u>-</u>	<u>20,682,012</u>
Total	<u>\$ 7,902,038</u>	<u>\$20,682,012</u>

Pension expense related to all the plans were as follows:

Teachers Legacy Pension Plan	\$ 1,886,027
Teachers Retirement Plan of TCRS	269,659
TCRS Pension Plan	7,939,419
CSA Pension Plan	<u>1,645,903</u>
Total	<u>\$11,741,008</u>

NOTE 15 – POSTEMPLOYMENT BENEFITS

CITY EMPLOYEES OTHER THAN CITY SCHOOLS AND CLEVELAND UTILITIES

Plan Description

The City provides postretirement medical, dental and life insurance benefits to employees who retire from the City with 30 years of service, public safety employees 25 years or age 55 with 10 years of service. Medical benefits are provided using a point of service (POS) single-employer plan through Blue Cross. Dental benefits are provided using a preferred provider organization (PPO) through Blue Cross/Blue Shield. Lincoln National provides life insurance benefits.

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

**CITY EMPLOYEES OTHER THAN CITY SCHOOLS AND CLEVELAND UTILITIES
(Continued)**

The following schedule applies to employees with over 10 years of service. If the retiree has family coverage the City will pay half the difference between the cost of the family plan and the cost of the individual plan. No separate report is issued for this plan.

<u>Years of Service At Retirement</u>	<u>% Paid by Participant Non Police Non Fire</u>	<u>Years of Service At Retirement</u>	<u>% Paid by Participant Police & Fire</u>
<15	100.00%	<15	100.00%
15	50.00%	15	50.00%
16	46.67%	16	45.00%
17	43.33%	187	40.00%
18	40.00%	18	35.00%
19	36.67%	19	30.00%
20	33.33%	20	25.00%
21	30.00%	21	20.00%
22	26.67%	22	15.00%
23	23.33%	23	10.00%
24	20.00%	24	5.00%
25	16.67%	25+	0.00%
26	13.33%		
27	10.00%		
28	6.67%		
29	3.33%		
30+	0.00%		

Plan Membership. At July 1, 2023, plan membership consisted of the following:

Inactive employees currently receiving benefits	115
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>342</u>
Total	<u>457</u>

The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial assumptions

Actuarial cost method	Entry age actuarial cost method
Salary increases	4.00%
Payroll growth	2.50%
Inflation	2.50%
Discount rate	3.65%
Healthcare cost trend rates	6.50% decreasing to an ultimate rate of 4.50% in 2026.
Mortality	RPH-2014 headcount weighted mortality table with projection scale MP-2021

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

**CITY EMPLOYEES OTHER THAN CITY SCHOOLS AND CLEVELAND UTILITIES
(Continued)**

Discount rate

The discount rate used to measure the OPEB liability was 3.93 percent. This rate reflects the Bond Buyer's 20 Bond Index.

Assumption changes:

- The demographic assumptions were updated
- The healthcare cost trend rates were reset
- The mortality table was updated
- The participation rate was updated
- The discount rate was 3.65% as of June 30, 2023 and 3.93% as of June 30, 2024

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balances at 6/30/2023	\$ 32,343,990
Changes for the year:	
Service cost	903,548
Interest expense	1,172,377
Difference between expected and actual experience	(842,549)
Changes in Benefit Terms	384,310
Changes in assumptions and other inputs	(1,657,544)
Benefit payments	<u>(898,172)</u>
Net changes	<u>(938,030)</u>
Balances at 6/30/2024	<u>\$ 31,405,960</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the total OPEB liability calculated using the stated health care cost trend assumption, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1 percentage-point higher than the assumed trend rate:

	1% Decrease (6.00% decreasing to 3.50%)	Current (7.00% decreasing to 4.50%)	1% Increase (8.00% decreasing to 5.50%)
Total OPEB liability	<u>\$26,189,715</u>	<u>\$31,405,960</u>	<u>\$37,249,502</u>

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

**CITY EMPLOYEES OTHER THAN CITY SCHOOLS AND CLEVELAND UTILITIES
(Continued)**

Sensitivity of Total OPEB Liability to Changes in the Discount Rate.

The following represents the total OPEB liability calculated using the stated discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	1% Decrease <u>(2.93%)</u>	Current Discount Rate <u>(3.93%)</u>	1% Increase <u>(4.93%)</u>
Total OPEB Liability	<u>\$ 36,500,299</u>	<u>\$ 31,405,960</u>	<u>\$ 26,654,773</u>

Funding

The City does not presently have a separate trust account to fund the OPEB liability.

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

OPEB Expense

For the fiscal year ended June 30, 2024, the plan had OPEB expense of \$731,183.

Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2024, the plan reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 8,860,243
Changes of assumptions	<u>4,281,799</u>	<u>9,290,134</u>
Total	<u>\$ 4,281,799</u>	<u>\$18,150,377</u>
Year ended June 30,		
2025	\$(1,729,052)	
2026	(1,729,052)	
2027	(1,729,052)	
2028	(1,716,374)	
2029	(1,613,087)	
Thereafter	<u>(5,351,961)</u>	
	<u>\$(13,868,578)</u>	

Payable to the OPEB plan

As of June 30, 2024, there was no outstanding payable to the plan.

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TGOP)

Plan Description

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

Benefits Provided

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

Employees covered by benefit terms

At July 1, 2022, the following employees of the Cleveland City Schools System were covered by the benefit terms of the TGOP:

Inactive employees or beneficiaries currently receiving benefits	31
Inactive employees entitled to but not yet receiving benefits	1
Active employees	<u>398</u>
Total	<u>430</u>

An insurance committee, created in accordance with the TCA 8-27-301, establishes the required payments to the TGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premiums rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Cleveland City Schools System paid \$316,449 to the TGOP for OPEB benefits as they came due.

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TGOP) (Continued)

Actuarial assumptions

The collective total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4 percent.
Healthcare cost trend rates	10.31% for pre-65 in 2023, decreasing annually over a 11 year period to an ultimate rate of 4.50%. 12.44% for post-65 in 2023, decreasing annually over an 11 year period to an ultimate rate of 4.50%.
Retiree's share of benefit-related costs	Members are required to make monthly contributions in order to maintain their coverage. For the purpose of this valuation a weighted average has been used with weights derived from the current distribution of members among plans offered.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2023, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by the TCRS based on results of an actuarial experience study for the period July 1, 2016 to June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teachers Employees projected generationally with MP-2021 from 2010. Post-retirement tables are Headcount-weighted Teacher Below Median Annuitant and adjusted with a 19% load for males and an 18% load from females, projected generationally from 2010 with MP-2021. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2021.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.65%. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Bond Buyer 20-Year Municipal GO AA index.

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TGOP) (Continued)

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>	
Balances at 6/30/2023	\$ 12,164,262	
Changes for the year:		
Service cost	658,735	
Interest expense	447,294	
Difference between expected and actual experience	189,291	
Changes in Benefit Terms	-	
Changes in assumptions and other inputs	1,187,616	
Benefit payments	<u>(378,442)</u>	
Net changes	<u>2,104,494</u>	
Balances at 6/30/2024	\$ 14,268,756	
Nonemployer contributing entities proportionate share of the collective total OPEB liability		\$4,009,035
Employer's proportionate share of the collective total OPEB liability		\$10,259,721
Employer's proportionate share of the collective total OPEB liability		71.90%

The Cleveland City Schools System has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. The School's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed -1.42% from the prior measurement date. The Cleveland City Schools System recognized \$369,694, in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for School retirees.

Funding

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

Changes in assumptions

The discount rate was changed from 3.54% as of the beginning of the measurement period to 3.65% as of June 30, 2023. This change in assumption decreased the total OPEB liability.

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TGOP) (Continued)

Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate

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

	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Proportionate share of collective total OPEB liability	<u>\$ 11,082,474</u>	<u>\$ 10,259,721</u>	<u>\$ 9,479,299</u>

Sensitivity to proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate

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

	1% Decrease (9.31% decreasing to 3.50%)	Current (10.31% decreasing to 4.50%)	1% Increase (11.31% decreasing to 5.50%)
Proportionate share of collective total OPEB liability	<u>\$ 9,102,511</u>	<u>\$10,259,721</u>	<u>\$11,608,805</u>

OPEB expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

OPEB Expense

For the fiscal year ended June 30, 2024, the Cleveland City Schools System recognized OPEB expense of \$991,262.

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

CLEVELAND CITY SCHOOLS SYSTEM - Closed Tennessee Plan (TGOP) (Continued)

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, Cleveland City Schools System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 856,842	\$ 1,437,575
Net difference between projected and actual earnings on OPEB plan investments	-	-
Changes of assumptions	1,501,818	1,086,982
Proportion changes	-	564,807
Contributions made subsequent to measurement date	<u>316,449</u>	<u>-</u>
Total	<u>\$ 2,675,109</u>	<u>\$ 3,089,364</u>

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

Year ended June 30,	
2025	\$ (173,705)
2026	(173,705)
2027	(173,705)
2028	(158,317)
2029	(142,140)
Thereafter	<u>90,868</u>
	<u>\$ (730,704)</u>

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

CLEVELAND CITY SCHOOLS SYSTEM – Closed Tennessee Plan (TNP)

Plan description

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

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

CLEVELAND CITY SCHOOLS SYSTEM – Closed Tennessee Plan (TNP) (Continued)

Benefits provided

The City offers the TNP to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TNP plan does not include pharmacy. In accordance with TCA 8-27-209, benefits of the TNP are established and amended by cooperation of insurance committees created by TCA 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The state, as a governmental nonemployer contributing entity contributes to the premiums of eligible retirees of local education agencies based on years of service. Therefore, retirees with 30 years of service receive \$50 per month; 20 but less than 30 years, \$37.50; and 15 but less than 20 years, \$25. The TNP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meet the criteria of paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms

At June 30, 2023, the following employees of the City of Cleveland School System were covered by the benefit terms of the TNP:

Inactive employees currently receiving benefits	125
Inactive employees entitled to but not yet receiving benefits	51
Active employees	<u>332</u>
Total	<u>508</u>

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

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

CLEVELAND CITY SCHOOLS SYSTEM – Closed Tennessee Plan (TNP) (Continued)

Total OPEB liability

Actuarial assumptions

The collective total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2023, valuations were the same as those employed in the July 1, 2020, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by the TCRS based on results of an actuarial experience study for the period July 1, 2016, to June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the headcount-weighted below median teachers PUB-2010 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2021. Post-retirement tables are adjusted with a 19% load for males and a 18% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load with mortality improvement projected to all future years using Scale MP-2021.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.65 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

CLEVELAND CITY SCHOOLS SYSTEM – Closed Tennessee Plan (TNP) (Continued)

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>	
Balances at 6/30/2023	\$ 1,166,264	
Changes for the year:		
Service cost	19,181	
Interest expense	40,856	
Difference between expected and actual experience	37,084	
Changes in Benefit Terms	-	
Changes in assumptions and other inputs	(12,478)	
Benefit payments	<u>(63,196)</u>	
Net changes	<u>21,447</u>	
Balances at 6/30/2024	<u>\$ 1,187,711</u>	
Nonemployer contributing entities proportionate share of the collective total OPEB liability		\$1,187,711
Employer's proportionate share of the collective total OPEB liability		\$-
Employer's proportionate share of the collective total OPEB liability		0.00%

The Cleveland City Schools System has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. The School's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion of 0% did not change from the prior measurement date. The Cleveland City Schools System recognized \$11,920 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for retired employees.

Changes in assumptions

The discount rate was changed from 3.54% as of the beginning of the measurement period to 3.65% as of June 30, 2023. This change in assumption decreased the total OPEB liability.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

OPEB Expense

For the fiscal year ended June 30, 2023, the Cleveland City School System recognized OPEB expense of \$11,920.

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

AGGREGATION OF ALL POSTEMPLOYMENT PLANS

Deferred Outflows of Resources and Deferred Inflows of Resources Related to all OPEB plans:

The following is an aggregation of deferred outflows of resources and deferred inflows of resources related to the City's various OPEB plans:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 856,842	\$10,297,818
Net difference between projected and actual earnings on OPEB plan investments	-	-
Changes of assumptions	5,783,617	10,377,116
Proportion changes	-	564,807
Contributions made subsequent to measurement date	<u>316,449</u>	<u>-</u>
Total	<u>\$ 6,956,908</u>	<u>\$21,239,741</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources from all OPEB plans will be recognized as expense as follows:

Year ended June 30,	
2025	\$ (1,902,757)
2026	(1,902,757)
2027	(1,902,757)
2028	(1,874,691)
2029	(1,755,227)
Thereafter	<u>(5,261,093)</u>
	<u>\$(14,599,282)</u>

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

The OPEB plans resulted in the following net OPEB liability:

	<u>Net OPEB Liability</u>
City Plan	\$31,405,960
City Schools TGOP Plan	14,268,756
City Schools TNP Plan	<u>1,187,711</u>
Total	<u>\$46,862,427</u>

(Continued)

NOTE 15 – POSTEMPLOYMENT BENEFITS (Continued)

AGGREGATION OF ALL POSTEMPLOYMENT PLANS (Continued)

OPEB expense related to all plans were as follows:

City Plan	\$ 731,183
Cleveland Utilities Plan	408,656
City Schools TGOP Plan	991,262
City Schools TNP Plan	<u>11,920</u>
Total	<u>\$ 2,143,021</u>

City Boards and Commissions

ANIMAL SHELTER ADVISORY BOARD

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

AIRPORT AUTHORITY

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

BEER BOARD

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

BRADLEY/CLEVELAND COMMUNITY SERVICES AGENCY

This board has the following duties:

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

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

BRADLEY COUNTY EQUALIZATION BOARD

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

BUILDING BOARD OF ADJUSTMENTS AND APPEALS

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

CLEVELAND HOUSING AUTHORITY

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

ECONOMIC DEVELOPMENT COUNCIL

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

FLETCHER PARK ADVISORY BOARD

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

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

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

HEALTH & EDUCATION FACILITIES BOARD

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

HISTORIC PRESERVATION COMMISSION

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

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

HOUSING ADJUSTMENT AND APPEALS

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

BRADLEY/CLEVELAND INDUSTRIAL DEVELOPMENT BOARD

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

JOHNSTON PARK ADVISORY BOARD

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

LIBRARY BOARD

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

PARKS ADVISORY COMMISSION

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

PLANNING COMMISSION

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

BOARD OF PLUMBING EXAMINERS

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

STORMWATER REGULATIONS BOARD

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

TREE BOARD

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

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

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

VACANT PROPERTY REVIEW BOARD

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

BOARD OF ZONING APPEALS

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

General Fund

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

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

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

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

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

General Fund Budget Summary

	FY2024	FY2025	FY2025	FY2026	FY2026	% OF
	ACTUAL	ORIGINAL	AMENDED	REQUESTED	PROPOSED	TOTAL
	BUDGET	BUDGET	BUDGETED	BUDGET	BUDGET	
Revenues and Other						
Financial Resources						
Local Taxes	\$48,513,509	\$51,898,672	\$53,288,212	\$54,525,000	\$54,525,000	76.8%
Licenses and Permits	\$2,031,661	\$1,981,400	\$2,012,700	\$2,096,000	\$2,096,000	3.0%
Intergovernmental Revenues	\$10,446,448	\$7,498,800	\$7,704,474	\$7,955,800	\$7,955,800	11.2%
Charges for Services	\$1,465,539	\$1,526,200	\$1,736,100	\$1,704,500	\$1,780,300	2.5%
Fines and Forfeitures	\$322,943	\$366,600	\$523,260	\$473,500	\$473,500	0.7%
Interest (Investment) Income	\$2,290,895	\$1,250,000	\$1,836,000	\$2,300,000	\$2,320,000	3.3%
Miscellaneous Revenues	\$315,425	\$24,200	\$174,983	\$24,500	\$24,500	0.0%
Public Enterprise	\$1,717,577	\$1,763,000	\$1,765,704	\$1,779,000	\$1,779,000	2.5%
Transfer from Other Funds	\$0	\$0	\$45,688	\$0	\$0	0.0%
Total Revenues and Other						
Financial Resources	\$67,103,997	\$66,308,872	\$69,087,121	\$70,858,300	\$70,954,100	100.0%
Expenditures and Other						
Financing Uses						
Legislative and Judicial	\$320,090	\$462,150	\$461,913	\$413,125	\$410,625	0.6%
Administration	\$689,320	\$981,910	\$976,659	\$1,051,900	\$1,036,800	1.5%
Finance	\$1,351,341	\$2,286,375	\$1,788,209	\$3,009,700	\$3,006,450	4.2%
Information Technology	\$1,090,234	\$1,304,457	\$1,304,874	\$1,448,470	\$1,508,355	2.1%
Code Enforcement Division	\$291,811	\$0	\$0	\$0	\$0	0.0%
Development and Recreation Services	\$2,407,457	\$5,035,490	\$5,048,782	\$5,214,240	\$5,104,740	7.2%
Police Department	\$12,827,179	\$13,869,503	\$14,215,375	\$14,647,474	\$14,324,474	20.2%
Fire Department	\$12,147,736	\$13,109,849	\$13,135,122	\$13,615,922	\$13,366,422	18.8%
Transportation & Environmental Services :						
Operations Division	\$2,439,954	\$3,171,961	\$3,268,074	\$3,470,775	\$3,384,275	4.8%
Street Lighting and Signals	\$1,524,931	\$2,052,700	\$2,052,700	\$1,946,200	\$1,938,200	2.7%
Fleet Management	\$686,186	\$754,719	\$754,355	\$766,280	\$758,730	1.1%
Cleveland Regional Jetport	\$1,683,895	\$1,630,830	\$1,684,925	\$1,943,673	\$1,930,673	2.7%
Animal Control	\$609,544	\$671,090	\$674,012	\$692,618	\$676,618	1.0%
Human Resources	\$479,528	\$545,137	\$600,453	\$623,575	\$615,575	0.9%
Forestry and Landscape Division	\$1,021,921	\$1,015,614	\$1,025,993	\$970,380	\$955,630	1.3%
Parks and Recreation :						
Administration and Maintenance	\$1,230,691	\$0	\$0	\$0	\$0	0.0%
College Hill Recreation Center	\$508,341	\$534,250	\$541,962	\$540,250	\$531,250	0.7%
Cleveland Community Center	\$482,911	\$489,597	\$493,847	\$511,638	\$497,638	0.7%
Tinsley Park	\$363,397	\$439,973	\$446,101	\$449,300	\$442,300	0.6%
Grants and Other Agency Support	\$1,421,962	\$1,567,200	\$1,567,200	\$1,581,200	\$1,586,200	2.2%
Transfers to Other Funds	\$14,980,789	\$16,350,380	\$28,967,889	\$17,912,072	\$18,870,072	26.6%
Total Expenditures and						
Other Financing Uses	\$58,559,218	\$66,273,185	\$79,008,446	\$70,808,793	\$70,945,027	100.0%
Increase (Decrease) in Fund Balance	\$ 8,544,779	\$ 35,687	\$ (9,921,325)	\$ 49,507	\$ 9,073	
Fund Balance at Beginning of FY	\$ 41,608,653	\$ 50,153,432	\$ 50,153,432	\$ 40,232,107	\$ 40,232,107	
Fund Balance at End of FY	\$ 50,153,432	\$ 50,189,119	\$ 40,232,107	\$ 40,281,614	\$ 40,241,180	

In addition to the budgeted appropriations in the General Fund, several departments have other operations or divisions that are financed within some of the other operating funds. The Police Department has additional operational funding in the Drug Enforcement Fund. (See Tab VIII.) The Public Works Department has additional operational funding in the Solid Waste Management Fund and the State Street Aid Fund. (See Tab VIII.)

REVENUES:

Overview:

Revenues for FY2026 are projected to increase from FY2025.

For FY2026, property taxes are projected to grow \$650,000.00 which is an estimated 2.2% increase. The property tax rate will be adopted once the certified tax rate is set by the state. The monthly sanitation fee will remain the same at \$14.25. In addition, the stormwater user fee for residents inside the city will generate approximately \$1.77 million for the city's Stormwater Management Fund. These funds will be used to implement large scale projects identified by the Army Corps of Engineers flood study as well as other drainage projects within the City.

Local sales tax and intergovernmental revenues are both projected to increase.

The City has budgeted to use none of the General Fund balance in FY2026 for general operations.

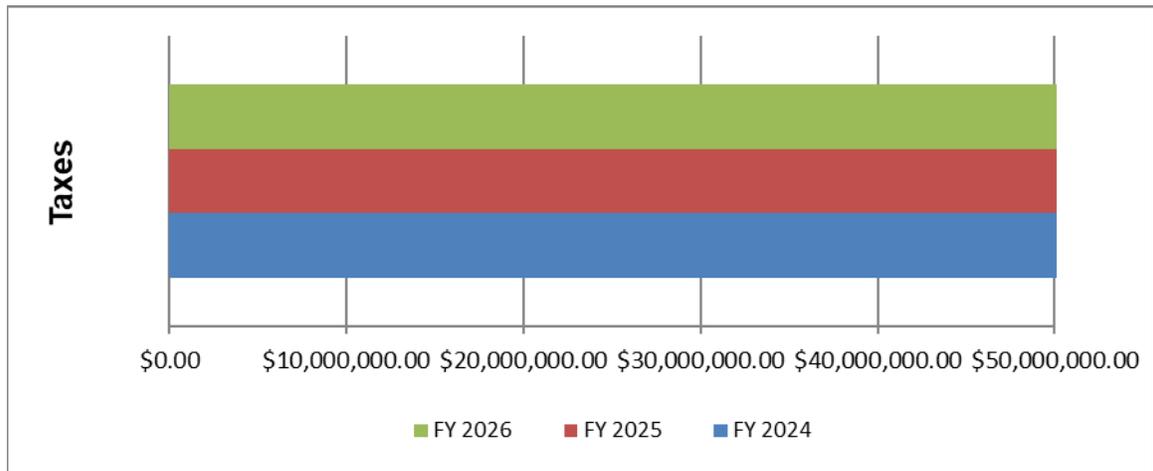
Local Taxes:

The City Council will adopt a new tax rate once the certified rate is set by the state in July. Property tax is the largest source of revenue in the General Fund. At \$29,900,000 it represents approximately 42% of total General Fund revenues.

The Local Option Sales Tax is projected to increase in FY2026. This is the second largest revenue source in the General Fund at \$16,300,000 representing 22.9% of total General Fund revenues.

Local Taxes represent \$54,525,000 of the \$70,954,100 General Fund revenues, or 76.8%. Combined, the Property Tax and Local Option Sales Tax represent 65% of the total General Fund.

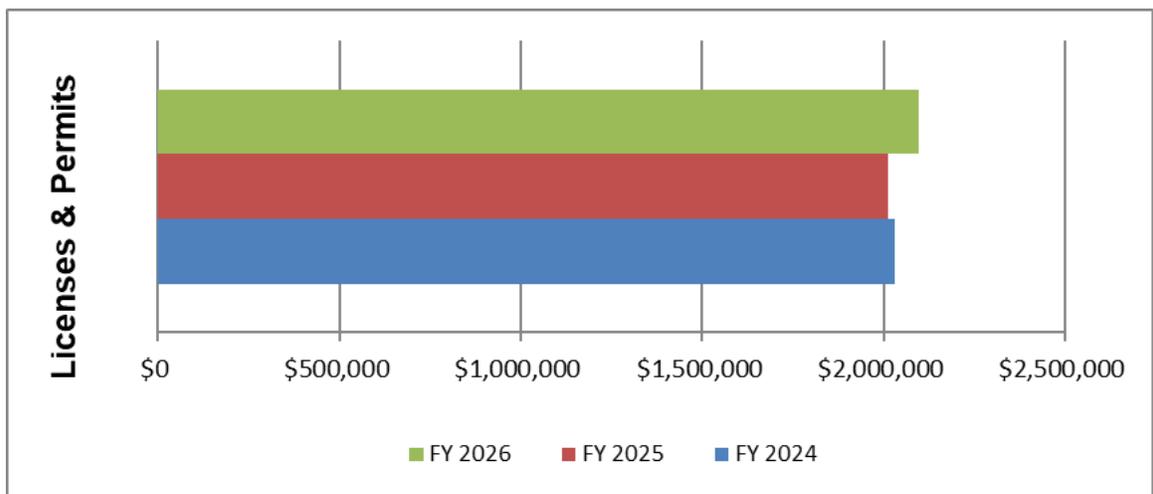
		FY 2024 ▼	FY 2025 ▼	% (+/-)	FY 2026	% (+/-)
Acct #	Taxes					
31110/11	Property Tax	\$27,334,464	\$29,250,000	7.0%	\$29,900,000	2.2%
31310	Interest & Penalty on Tax	195,255	239,540	22.7%	225,000	-6.1%
31510/11	In Lieu of Tax	3,645,068	3,898,672	7.0%	3,700,000	-5.1%
31610	Local Sales Tax	15,661,562	15,500,000	-1.0%	16,300,000	5.2%
31710	Wholesale Beer Tax	1,453,689	1,475,000	1.5%	1,500,000	1.7%
31820	Gross Receipts Tax	1,939,987	1,950,000	0.5%	1,950,000	0.0%
31910/11	Franchise Tax	998,796	975,000	-2.4%	950,000	-2.6%
	Total Taxes	\$51,228,821	\$53,288,212 ▲	4.0%	\$54,525,000	2.3%



Licenses and Permits:

Licenses and Permits are projected to increase by 4.1% in FY2026. At \$2,096,000 Licenses and Permits represent 2.95% of total General Fund revenues.

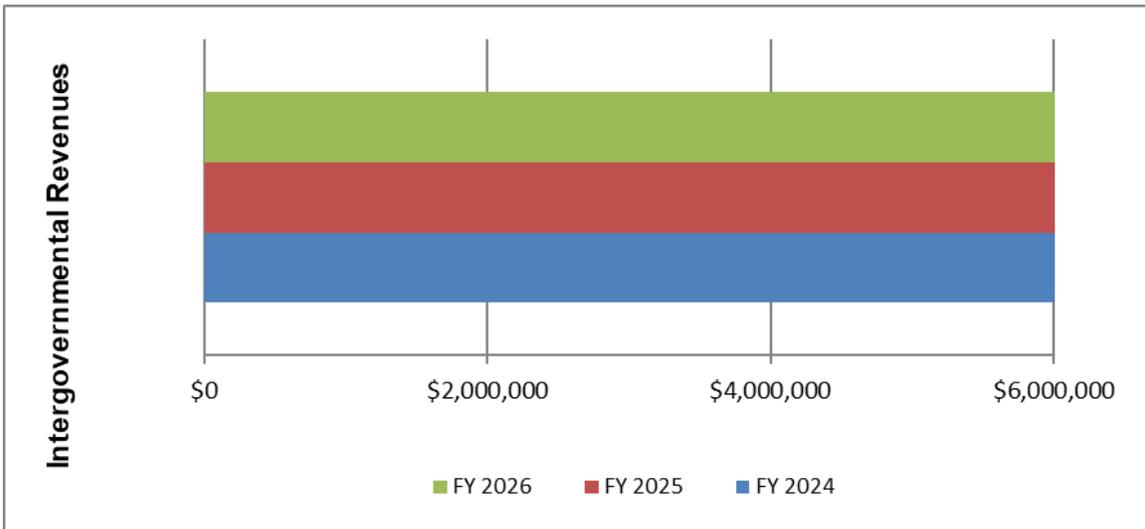
		FY 2024	FY 2025	% (+/-)	FY 2026	% (+/-)
	Licenses & Permits					
32210	Beer Licenses	\$4,400	\$4,300	-2.3%	\$3,000	-30.2%
32211	Beer Renew al Fee	14,834	15,200	2.5%	16,000	5.3%
32221	Liquor License Renew al	41,125	38,500	-6.4%	30,000	-22.1%
32222	Wine Inspection Fee	648,781	750,000	15.6%	700,000	-6.7%
32610	Building Permits	917,076	800,000	-12.8%	950,000	18.8%
32620	Electrical Permits	33,316	75,000	125.1%	50,000	-33.3%
32622	Electrical Licenses	14,306	18,000	25.8%	18,000	0.0%
32625	Mechanical Permits	55,116	45,000	-18.4%	55,000	22.2%
32626	Mechanical Licenses	6,600	6,000	-9.1%	5,000	-16.7%
32630	Plumbing Permits	77,033	75,000	-2.6%	80,000	6.7%
32632	Plumbing Licenses	6,350	7,500	18.1%	6,500	-13.3%
32640	Natural Gas Permits	5,525	7,500	35.7%	6,000	-20.0%
32650	Street Cut Permits	132,595	115,000	-13.3%	120,000	4.3%
32653	Telecommunication Fee	4,700	0	-100.0%	0	N/A
32660	Rezoning Fee	14,000	0	-100.0%	0	N/A
32661	PUD Rezoning Fee	9,000	7,500	-16.7%	10,000	33.3%
32662	Zoning Appeal Fee	2,350	3,000	27.7%	2,500	-16.7%
32663	Zoning Letter Fee	1,620	1,500	-7.4%	1,500	0.0%
32665	Certificate of Appropriateness	650	1,000	53.8%	500	-50.0%
32667	PUD Amendment Fee	350	0	-100.0%	500	N/A
32690	Recr. Permits/Maint. Fee	7,455	9,000	20.7%	7,500	-16.7%
32691	Plat Review Fee	10,230	6,700	-34.5%	10,000	49.3%
32692	Plans Review Fee	5,949	10,000	68.1%	5,000	-50.0%
32693	Certificate of Occupancy	17,450	15,500	-11.2%	17,500	12.9%
32991	Wrecker Permit Fees	850	1,000	17.6%	1,000	0.0%
32992	Taxicab Driver Fees	0	500	N/A	500	0.0%
	Total	\$2,031,661	\$2,012,700	-0.9%	\$2,096,000	4.1%



Intergovernmental Revenues:

Intergovernmental Revenues are projected to increase. The State sales tax, beer, mixed drink, gas inspection and excise taxes are shared with the City based upon formulas approved in the State’s annual budget. Much of this is shared on a per capita basis based upon the City’s population as a percentage of the State’s population. At \$7,955,800 this revenue source is 11.2% of the total General Fund.

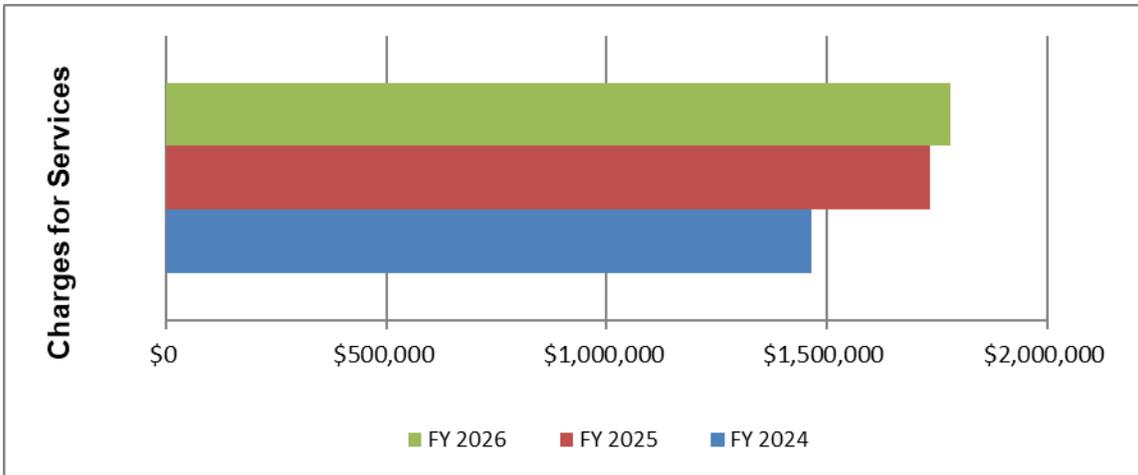
		FY 2024	FY 2025	% (+/-)	FY 2026	% (+/-)
	Intergovernmental					
33200	Federal Grant-Prot. Vests	\$26,385	\$0	-100.0%	\$0	N/A
33204	Training Grant	9,000	\$53,000	488.9%	\$0	-100.0%
33410	Police Training Supp.	68,000	138,400	103.5%	87,200	-37.0%
33411	Fire Training Supplement	81,600	85,600	4.9%	85,600	0.0%
33412	State-Highway Safety Grant	53,527	80,000	49.5%	0	-100.0%
33413	State-Child Safety Grant	3,406	3,474	2.0%	0	-100.0%
33504	State Urban TAEP/Trees	3,590	0	-100.0%	0	N/A
33510	State Sales Tax	5,891,436	5,900,000	0.1%	6,250,000	5.9%
33520	State Income Tax	2,131	0	-100.0%	0	N/A
33530	State Beer Tax	20,713	21,500	3.8%	21,500	0.0%
33540	State Mixed Drink Tax	225,289	225,000	-0.1%	220,000	-2.2%
33552	State Gas Inspection Tax	86,999	91,500	5.2%	91,500	0.0%
33553	State Sports Tax	90,419	86,000	-4.9%	95,000	10.5%
33559	State Hwy Maintenance	212,275	195,000	-8.1%	225,000	15.4%
33591	TVA-In Lieu of Taxes	583,859	500,000	-14.4%	500,000	0.0%
33593	State Excise Tax	372,507	325,000	-12.8%	380,000	16.9%
	Total	\$7,731,136	\$7,704,474	-0.3%	\$7,955,800	3.3%



Charges for Services:

Charges for Services are projected to increase by 2.5% to \$1,780,300. This revenue source represents approximately 2.5% of total General Fund revenues.

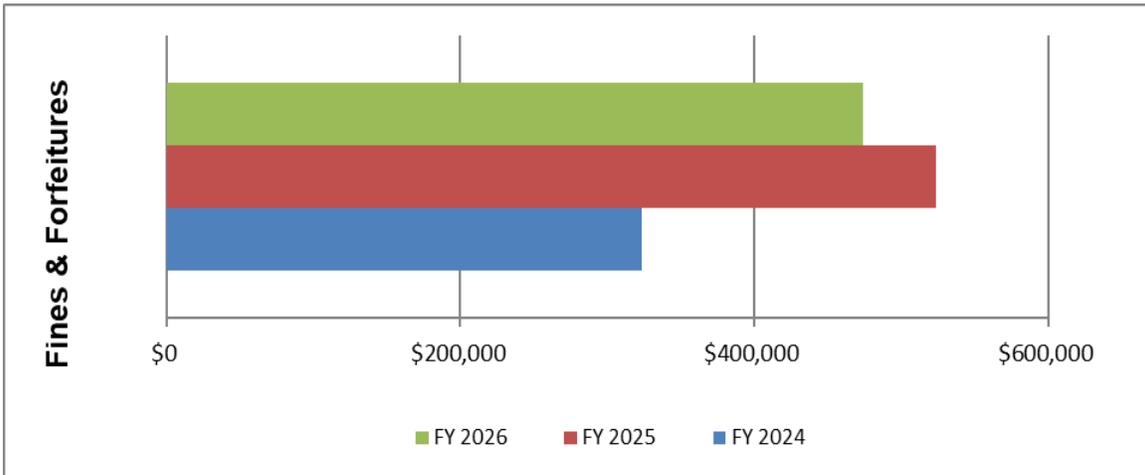
		FY 2024	FY 2025	% (+/-)	FY 2026	% (+/-)
	Charges for services					
34211	CHA Police Protection	\$52,500	\$65,000	23.8%	\$65,000	0.0%
34221	Fire Inspection Fees	3,275	2,700	-17.6%	3,000	11.1%
34230	EnerTech	0	50,620	N/A	35,000	-30.9%
34260	Police Dept-Cont Svcs	161,239	138,000	-14.4%	175,000	26.8%
34262	CBC ECD 911-Contracted Svcs	150,321	160,000	6.4%	235,800	47.4%
34316	Jetport Maintenance	20,000	15,000	-25.0%	0	-100.0%
34330	Fleet Chgs for Svs-City	30,168	75,000	148.6%	50,000	-33.3%
34331	Fleet Chgs for Svs-O/S Agencies	6,247	75,000	1100.6%	50,000	-33.3%
34351	PW Services - Stormw ater	105,000	105,000	0.0%	105,000	0.0%
34352	GIS Services - Stormw ater	30,000	30,000	0.0%	30,000	0.0%
34353	GIS Services - 911 Center	5,500	6,000	9.1%	6,000	0.0%
34510	Animal Control-Sale/BD Fees	27,045	40,000	47.9%	30,000	-25.0%
34721-43	Tinsley Park	13,620	15,000	10.1%	5,000	-66.7%
34744	Cleveland Comm Center	35,090	1,000	-97.2%	2,500	150.0%
34745-91	College Hill Recreation Center	42,280	21,300	-49.6%	26,000	22.1%
34747	Rec Program Fee	74,214	182,200	145.5%	197,000	8.1%
34799	Parks & Rec-Misc	8,517	250	-97.1%	0	-100.0%
34912	SRO-City Schools	700,523	754,030	7.6%	765,000	1.5%
	Total	\$1,465,539	\$1,736,100	18.5%	\$1,780,300	2.5%



Fines and Forfeitures:

Fines and Forfeitures are projected to decrease. The largest revenue source is court clerk fees, followed by traffic tickets and fines from General Sessions Court. At \$473,500, this revenue source is 0.67% of total General Fund revenues.

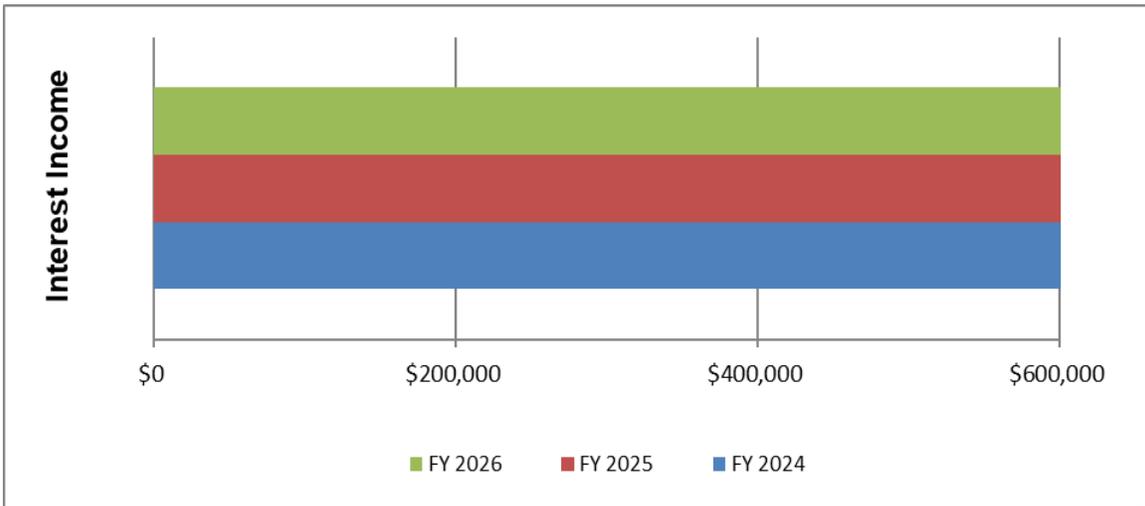
		FY 2024	FY 2025	% (+/-)	FY 2026	% (+/-)
	Fines & Forfeitures					
35110	Traffic Tickets	\$39,112	\$75,000	91.8%	\$75,000	0.0%
35111	Parking Tickets	1,475	2,500	69.5%	2,500	0.0%
35112	Animal Shelter	2,632	2,100	-20.2%	0	-100.0%
35113	Code Enforcement Fines	800	2,000	150.0%	1,000	-50.0%
35115	Fines & Costs Partial Payments	754	0	-100.0%	0	N/A
35116	Court Clerk Fees	145,626	261,660	79.7%	225,000	-14.0%
35140	Bradley Co.-Drug Fines	13,763	18,000	30.8%	18,000	0.0%
35160	Sessions Court	38,975	60,000	53.9%	50,000	-16.7%
35161	Circuit Court	6,374	7,500	17.7%	7,500	0.0%
35162	Officers-Sessions	50,670	70,000	38.1%	70,000	0.0%
35163	Officers-Circuit	10,632	11,000	3.5%	11,000	0.0%
35164	State Refunds	2,380	3,500	47.1%	3,500	0.0%
35166	Sex Offender Registry	9,750	10,000	2.6%	10,000	0.0%
		\$322,943	\$523,260	62.0%	\$473,500	-9.5%



Interest (Investment) Income:

Interest Income is the money earned on available cash during the fiscal year. With the banking services proposal accepted by the City Council effective January 1, 2021, the City receives 100% of the Federal Funds rate. The Federal Funds rate established by the Federal Reserve Board has remained at a low level for several years.

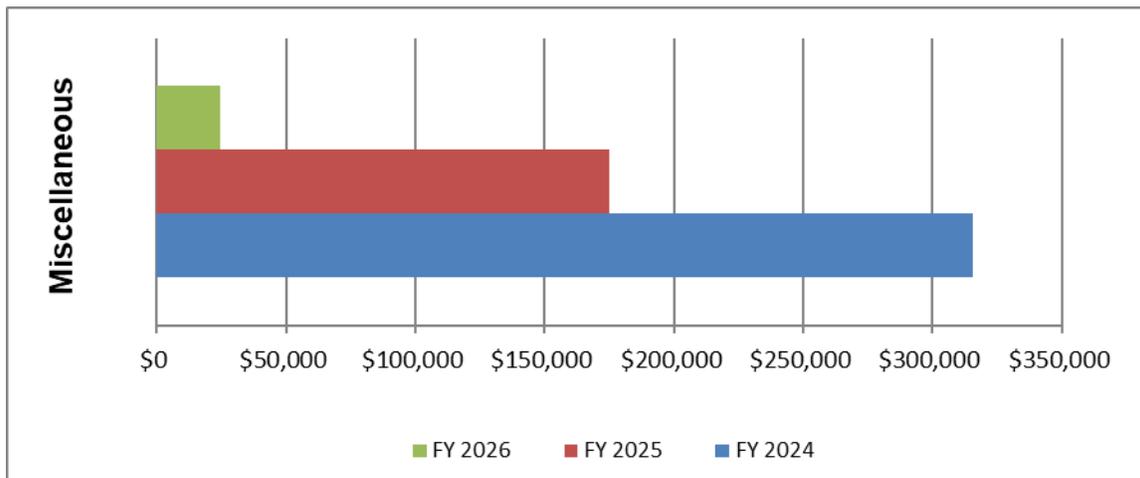
		FY 2024 ▼	FY 2025 ▼	% (+/-)	FY 2026	% (+/-)
	Interest Income					
36110-11	Interest Income	\$2,290,895	\$1,836,000	-19.9%	\$2,320,000	26.4%
		\$2,290,895	\$1,836,000 ▲	-19.9%	\$2,320,000	26.4%



Miscellaneous Revenues:

Miscellaneous Revenues are projected to decrease. In previous years, donations have been received and may continue, but are not a reliable source of income and are not budgeted to cover recurring costs. They will be used to supplement the existing budgets should they be received.

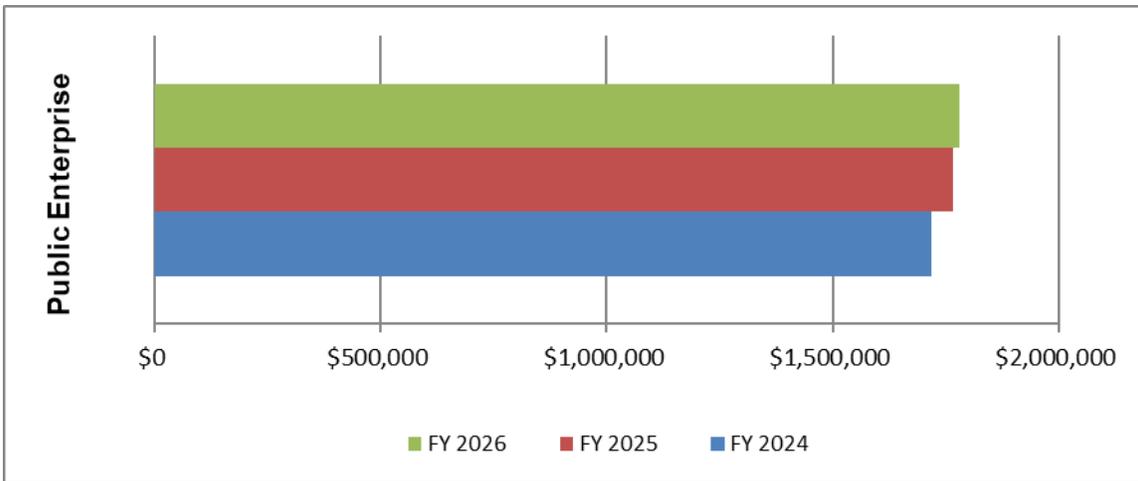
		FY 2024	FY 2025	% (+/-)	FY 2026	% (+/-)
	Miscellaneous					
36205	Waterville Lease	100	0	-100.0%	0	N/A
36313	Sale of Vehicles	1,601	0	-100.0%	0	N/A
36512	Sale of Plans	50	0	-100.0%	0	N/A
36514	Sale of Scrap Metal	6,304	347	-94.5%	0	-100.0%
36704	Donation-Memorial Trees	8,585	10,800	25.8%	0	-100.0%
36710	Sign/Decal Reimbursement	2,476	2,200	-11.1%	2,500	13.6%
36712	Donations-Fire Dept	697	29,161	4083.8%	0	-100.0%
36716	Police-Misc Donations	1,000	1,000	0.0%	0	-100.0%
36718	Donation-Parks and Recreation	0	1,760	N/A	0	-100.0%
36720	TML Safety Grant-Matching	4,000	4,000	0.0%	4,000	0.0%
36721	TML Package Bonus	5,000	10,000	100.0%	10,000	0.0%
36722	TML Driver Safety Grant	0	5,000	N/A	0	-100.0%
36723	TML Property Conservation Grant	0	4,000	N/A	0	-100.0%
36725	Greenway Benches/Pavilion Rental	8,765	8,000	-8.7%	8,000	0.0%
36726	Donations: Greenway Benches	6,025	7,350	22.0%	0	-100.0%
36728	Misc. Insurance Revenue	43,720	0	-100.0%	0	N/A
36731	Animal Control Donations	155	180	16.1%	0	-100.0%
36732	Animal Control Sponser Adoptions	2,360	3,099	31.3%	0	-100.0%
36980	TML Reimb.-Police Vehicle	23,635	17,062	-27.8%	0	-100.0%
36983	TML-Reimb. for Property Damage	32,768	48,310	47.4%	0	-100.0%
36984	TML-Work Comp Salary Reimb	11,758	0	-100.0%	0	N/A
36985	Employee Jury Duty Reimb.	77	0	-100.0%	0	N/A
36990	Miscellaneous Revenue	134,883	22,300	-83.5%	0	-100.0%
36993	Sundry - C&M	6,500	0	-100.0%	0	N/A
36997	Sundry Income	14,966	414	-97.2%	0	-100.0%
	Total	\$315,425	\$174,983	-44.5%	\$24,500	-86.0%



Public Enterprise:

Public Enterprise Revenues are generated by the Cleveland Regional Jetport. These revenues are estimated to increase 0.8% in FY2026.

		FY 2024	FY 2025	% (+/-)	FY 2026	% (+/-)
	Public Enterprise					
37511	Jetport - Jet Fuel	1,277,360	1,300,000	1.8%	\$1,300,000	0.0%
37514	Jetport - Ground/Land Lease	147,578	157,000	6.4%	157,000	0.0%
37516	Jetport - T-Hangar Rent	140,725	168,500	19.7%	168,500	0.0%
37517	Jetport - Terminal Bldg Rental	4,280	6,500	51.9%	6,500	0.0%
37518	Jetport - Tie Downs	13,253	11,000	-17.0%	11,000	0.0%
37519	Jetport - Community Hangar	30,084	27,500	-8.6%	30,000	9.1%
37520	Donations - Terminal Building	0	2,484	N/A	0	-100.0%
37524	Jetport - Special Events	0	220	N/A	0	-100.0%
37525	Jetport - Incidentals	14,126	15,000	6.2%	15,000	0.0%
37526	Fuel Flow age Fee	33,184	35,000	5.5%	35,000	0.0%
37528	Jetport - Community Hangar - N14	56,987	42,500	-25.4%	56,000	31.8%
		\$1,717,577	\$1,765,704	2.8%	\$1,779,000	0.8%



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110 General Fund						
3A Taxes						
110	31110	PT-Curr	-27,628,000.00	-28,875,000.00	-29,000,000.00	-29,500,000.00
110	31120	PT-UT-Curr	-337,671.00	-375,000.00	-400,000.00	-400,000.00
110	31310	P&I	-200,000.00	-239,540.00	-210,000.00	-225,000.00
110	31510	In Liew TX	-915,499.00	-3,898,672.00	-3,900,000.00	-3,700,000.00
110	31610	Local ST	-13,500,000.00	-15,500,000.00	-16,000,000.00	-16,300,000.00
110	31710	Beer TX	-1,585,000.00	-1,475,000.00	-1,500,000.00	-1,500,000.00
110	31820	Ste-BT	-1,650,000.00	-1,950,000.00	-1,950,000.00	-1,950,000.00
110	31910	Fra TX-Gas	-420,000.00	-550,000.00	-550,000.00	-550,000.00
110	31911	Fra TX-Cab	-500,000.00	-425,000.00	-400,000.00	-400,000.00
TOTAL Taxes			-46,736,170.00	-53,288,212.00	-53,910,000.00	-54,525,000.00
3B Licenses & permits						
110	32210	Beer Lic	-4,000.00	-4,300.00	-3,000.00	-3,000.00
110	32211	Beer Fees	-15,200.00	-15,200.00	-16,000.00	-16,000.00
110	32221	Liquor Fee	-27,000.00	-38,500.00	-30,000.00	-30,000.00
110	32222	Alcoh Fees	-750,000.00	-750,000.00	-700,000.00	-700,000.00
110	32610	Bltdg Perm	-775,000.00	-800,000.00	-950,000.00	-950,000.00
110	32620	Elec Perm	-50,000.00	-75,000.00	-50,000.00	-50,000.00
110	32622	Elec Lic	-13,000.00	-18,000.00	-18,000.00	-18,000.00
110	32625	Mech Perm	-50,000.00	-45,000.00	-55,000.00	-55,000.00
110	32626	Mech Lic	-6,000.00	-6,000.00	-5,000.00	-5,000.00
110	32630	Plum Perm	-75,000.00	-75,000.00	-80,000.00	-80,000.00
110	32632	Plum Lic	-7,500.00	-7,500.00	-6,500.00	-6,500.00
110	32640	Fuel Perm	-7,500.00	-7,500.00	-6,000.00	-6,000.00
110	32650	St Cut Per	-85,000.00	-115,000.00	-120,000.00	-120,000.00
110	32653	TelecomFee	-2,700.00	.00	.00	.00
110	32660	Rezo Fees	-10,500.00	.00	.00	.00
110	32661	PUD Fees	-9,000.00	-7,500.00	-10,000.00	-10,000.00
110	32662	Zon Ap Fee	-2,000.00	-3,000.00	-2,500.00	-2,500.00
110	32663	Zon Lt Fe	-1,200.00	-1,500.00	-1,500.00	-1,500.00
110	32665	COA	-1,000.00	-1,000.00	-500.00	-500.00
110	32667	PUD Amend	.00	.00	-500.00	-500.00
110	32690	P&R Fee	-6,000.00	-9,000.00	-7,500.00	-7,500.00
110	32691	Plat Fees	-8,000.00	-6,700.00	-10,000.00	-10,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110 32692	Plans Fees	-4,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110 32693	COO	-15,500.00	-17,500.00	-17,500.00	-17,500.00	-17,500.00
110 32991	Wrk Fees	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00
110 32992	Taxi Fees	.00	-500.00	-500.00	-500.00	-500.00
TOTAL Licenses & permits -1,925,400.00 -2,012,700.00 -2,096,000.00 -2,096,000.00 -2,096,000.00 -2,096,000.00						
3C Intergovernmental						
110 33204	Trng Grant	-9,000.00	.00	.00	.00	.00
110 33410	CPD Supp	-68,400.00	-85,000.00	-87,200.00	-87,200.00	-87,200.00
110 33411	CFD Supp	-81,600.00	-85,600.00	-85,600.00	-85,600.00	-85,600.00
110 33412	St Hwy Grt	-60,000.00	-80,000.00	.00	.00	.00
110 33413	St Child	-3,405.72	-3,474.16	.00	.00	.00
110 33510	St SalesTx	-4,600,000.00	-5,900,000.00	-6,100,000.00	-6,250,000.00	-6,250,000.00
110 33530	St Beer	-21,500.00	-21,500.00	-21,500.00	-21,500.00	-21,500.00
110 33540	St Mix Drk	-185,000.00	-225,000.00	-220,000.00	-220,000.00	-220,000.00
110 33552	St GasInsp	-91,500.00	-91,500.00	-91,500.00	-91,500.00	-91,500.00
110 33553	St Sports	-50,000.00	-86,000.00	-95,000.00	-95,000.00	-95,000.00
110 33559	St Hwy Mte	-194,910.00	-195,000.00	-210,000.00	-225,000.00	-225,000.00
110 33591	TVA	-485,000.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00
110 33593	Excise	-372,508.00	-325,000.00	-380,000.00	-380,000.00	-380,000.00
TOTAL Intergovernmental -6,221,923.72 -7,704,474.16 -7,788,600.00 -7,955,800.00 -7,955,800.00 -7,955,800.00						
3D Charges for services						
110 34211	CHA-CPD	-50,000.00	-65,000.00	-65,000.00	-65,000.00	-65,000.00
110 34221	CFD Insp	-2,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
110 34230	EnerTech	.00	-50,620.00	-35,000.00	-35,000.00	-35,000.00
110 34260	CPD Consvs	-130,000.00	-138,000.00	-175,000.00	-175,000.00	-175,000.00
110 34262	911 Consvs	-160,000.00	-160,000.00	-160,000.00	-235,800.00	-235,800.00
110 34316	St JetMte	-20,000.00	-15,000.00	.00	.00	.00
110 34330	Fleet-City	-75,000.00	-75,000.00	-50,000.00	-50,000.00	-50,000.00
110 34331	Fleet-O/S	-75,000.00	-75,000.00	-50,000.00	-50,000.00	-50,000.00
110 34351	PW Svcs-Stm	-105,000.00	-105,000.00	-105,000.00	-105,000.00	-105,000.00
110 34352	GIS SvcsStm	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00
110 34353	GIS Svcs911	-6,000.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00
110 34510	AnSh-Sales	-25,000.00	-40,000.00	-30,000.00	-30,000.00	-30,000.00
110 34721	Tins Gate	-8,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
110 34742	TinsPK Con	-5,000.00	-10,000.00	.00	.00	.00
110 34744	CC Gate	.00	-1,000.00	-2,500.00	-2,500.00	-2,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110 34745	-5,000.00	-500.00	.00	.00	.00	.00
110 34746	-5,500.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00
110 34747	-101,000.00	-150,000.00	-125,000.00	-170,000.00	-170,000.00	-170,000.00
110 34791	-9,000.00	-14,800.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00
110 34792	-28,000.00	-32,200.00	-27,000.00	-27,000.00	-27,000.00	-27,000.00
110 34799	-3,499.50	-250.00	.00	.00	.00	.00
110 34912	-750,000.00	-754,030.00	-750,000.00	-765,000.00	-765,000.00	-765,000.00
TOTAL Charges for services	-1,592,999.50	-1,736,100.00	-1,644,500.00	-1,704,500.00	-1,780,300.00	-1,780,300.00
3E Fines&Forfeitures						
110 35110	-40,000.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00
110 35111	-2,000.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00
110 35112	-2,500.00	-2,100.00	.00	.00	.00	.00
110 35113	-1,000.00	-2,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00
110 35116	-97,000.00	-261,660.00	-165,000.00	-225,000.00	-225,000.00	-225,000.00
110 35140	-15,000.00	-18,000.00	-18,000.00	-18,000.00	-18,000.00	-18,000.00
110 35160	-50,000.00	-60,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00
110 35161	-10,000.00	-7,500.00	-7,500.00	-7,500.00	-7,500.00	-7,500.00
110 35162	-50,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00
110 35163	-10,000.00	-11,000.00	-11,000.00	-11,000.00	-11,000.00	-11,000.00
110 35164	-3,500.00	-3,500.00	-3,500.00	-3,500.00	-3,500.00	-3,500.00
110 35166	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
TOTAL Fines&Forfeitures	-291,000.00	-523,260.00	-413,500.00	-473,500.00	-473,500.00	-473,500.00
3F Interest						
110 36110	-1,250,000.00	-1,836,000.00	-2,250,000.00	-2,300,000.00	-2,320,000.00	-2,320,000.00
TOTAL Interest	-1,250,000.00	-1,836,000.00	-2,250,000.00	-2,300,000.00	-2,320,000.00	-2,320,000.00
3G Miscellaneous						
110 36313	-1,601.00	.00	.00	.00	.00	.00
110 36514	-6,303.80	-347.20	.00	.00	.00	.00
110 36704	-7,085.00	-10,800.00	.00	.00	.00	.00
110 36710	-2,200.00	-2,200.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00
110 36712	-729.00	-29,161.00	.00	.00	.00	.00
110 36716	-1,000.00	-1,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110 36718	.00	-1,760.00	.00	.00	.00	.00
110 36720	-4,000.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00	-4,000.00
110 36721	-5,000.00	-10,000.00	-5,000.00	-10,000.00	-10,000.00	-10,000.00
110 36722	.00	-5,000.00	.00	.00	.00	.00
110 36723	.00	-4,000.00	.00	.00	.00	.00
110 36725	-5,000.00	-8,000.00	-8,000.00	-8,000.00	-8,000.00	-8,000.00
110 36726	-3,525.00	-7,350.00	.00	.00	.00	.00
110 36728	-43,720.00	.00	.00	.00	.00	.00
110 36731	.00	-180.00	.00	.00	.00	.00
110 36732	-2,100.00	-3,099.00	.00	.00	.00	.00
110 36980	-23,634.53	-17,061.67	.00	.00	.00	.00
110 36983	-30,260.08	-48,309.97	.00	.00	.00	.00
110 36990	-1,107.93	-22,300.46	.00	.00	.00	.00
110 36993	-10,000.00	.00	.00	.00	.00	.00
110 36997	-6,035.00	-414.00	.00	.00	.00	.00
TOTAL Miscellaneous	-153,301.34	-174,983.30	-19,500.00	-24,500.00	-24,500.00	-24,500.00
3H Public Enterprise						
110 37511	-1,100,000.00	-1,300,000.00	.00	-1,300,000.00	-1,300,000.00	-1,300,000.00
110 37514	-148,000.00	-157,000.00	.00	-157,000.00	-157,000.00	-157,000.00
110 37516	-136,500.00	-168,500.00	.00	-168,500.00	-168,500.00	-168,500.00
110 37517	-7,000.00	-6,500.00	.00	-6,500.00	-6,500.00	-6,500.00
110 37518	-12,000.00	-11,000.00	.00	-11,000.00	-11,000.00	-11,000.00
110 37519	-30,000.00	-27,500.00	.00	-30,000.00	-30,000.00	-30,000.00
110 37520	.00	-2,483.75	.00	.00	.00	.00
110 37522	-5,000.00	.00	.00	.00	.00	.00
110 37524	-3,000.00	-220.00	.00	.00	.00	.00
110 37525	-9,300.00	-15,000.00	.00	-15,000.00	-15,000.00	-15,000.00
110 37526	-35,000.00	-35,000.00	.00	-35,000.00	-35,000.00	-35,000.00
110 37528	-46,000.00	-42,500.00	.00	-56,000.00	-56,000.00	-56,000.00
TOTAL Public Enterprise	-1,531,800.00	-1,765,703.75	.00	-1,779,000.00	-1,779,000.00	-1,779,000.00
5D Other Sources (Uses)						
110 36931	-2,007.73	.00	.00	.00	.00	.00
110 37198	-261,157.00	.00	.00	.00	.00	.00
110 37298	-244,852.00	.00	.00	.00	.00	.00
110 37398	-2,209,302.82	.00	.00	.00	.00	.00
110 37498	.00	-45,687.72	.00	.00	.00	.00
TOTAL Other Sources (Uses)	-2,717,319.55	-45,687.72	.00	.00	.00	.00
TOTAL General Fund	-62,419,914.11	-69,087,120.93	-68,122,100.00	-70,858,300.00	-70,954,100.00	-70,954,100.00
TOTAL General Fund	-62,419,914.11	-69,087,120.93	-68,122,100.00	-70,858,300.00	-70,954,100.00	-70,954,100.00
TOTAL REVENUE	-62,419,914.11	-69,087,120.93	-68,122,100.00	-70,858,300.00	-70,954,100.00	-70,954,100.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

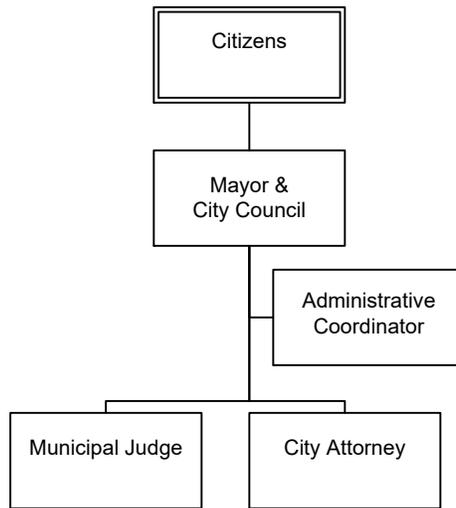
FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
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GRAND TOTAL -62,419,914.11 -69,087,120.93 -68,122,100.00 -70,858,300.00 -70,954,100.00 -70,954,100.00

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

Legislative and Judicial Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110110 Legislative and Judicial						
5A Personnel						
110110 51110 Salaries	156,000.00	171,900.00	158,000.00	158,000.00	158,000.00	158,000.00
110110 51310 Svc Award	1,550.00	1,550.00	.00	.00	.00	.00
110110 51320 Longevity	1,125.00	1,200.00	1,275.00	1,275.00	1,275.00	1,275.00
110110 51340 Christmas	6,000.00	500.00	500.00	500.00	500.00	500.00
110110 51400 Dental	12,000.00	6,700.00	6,700.00	6,700.00	6,700.00	6,700.00
110110 51410 SS	12,000.00	13,400.00	12,200.00	12,200.00	12,200.00	12,200.00
110110 51420 Health	86,000.00	94,900.00	100,000.00	99,750.00	99,750.00	99,750.00
110110 51430 Retirement	16,700.00	19,300.00	19,000.00	19,000.00	19,000.00	19,000.00
110110 51440 Life	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110110 51450 Vision	700.00	900.00	900.00	900.00	900.00	900.00
TOTAL Personnel	280,575.00	310,550.00	299,775.00	299,525.00	299,525.00	299,525.00
5B Operating						
110110 52100 Election	12,500.00	13,000.00	13,000.00	10,000.00	10,000.00	10,000.00
110110 52110 Postage	2,000.00	500.00	500.00	3,250.00	3,250.00	3,250.00
110110 52330 Sub Member	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110110 52370 Advert	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110110 52450 Telephone	20,000.00	21,000.00	21,000.00	17,750.00	17,750.00	17,750.00
110110 52520 Legal	67,000.00	70,000.00	60,000.00	50,000.00	50,000.00	50,000.00
110110 52550 ContrSvc	1,000.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00
110110 52560 ProfSer	10,000.00	7,000.00	7,000.00	6,000.00	6,000.00	6,000.00
110110 52620 Equ Maint	696.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110110 52660 Bld Maint	11,000.00	8,770.00	10,000.00	5,000.00	5,000.00	5,000.00
110110 52670 EmerRprsr	.00	1,000.00	.00	.00	.00	.00
110110 52830 ProfDev	3,000.00	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00
110110 52880 Wk Session	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110110 53190 Office	9,000.00	8,000.00	7,000.00	8,500.00	7,000.00	7,000.00
110110 55130 Ins-GenLia	841.00	802.00	900.00	900.00	900.00	900.00
110110 55140 Ins-WC	163.86	61.15	200.00	200.00	200.00	200.00
TOTAL Operating	142,400.86	146,133.15	135,600.00	113,600.00	111,100.00	111,100.00
5C Capital						
110110 99500 Hardware	304.00	5,230.00	.00	.00	.00	.00
TOTAL Capital	304.00	5,230.00	.00	.00	.00	.00
TOTAL Legislative and Judicial	423,279.86	461,913.15	435,375.00	413,125.00	410,625.00	410,625.00
TOTAL General Fund	423,279.86	461,913.15	435,375.00	413,125.00	410,625.00	410,625.00

NEXT YEAR BUDGET LEVELS REPORT

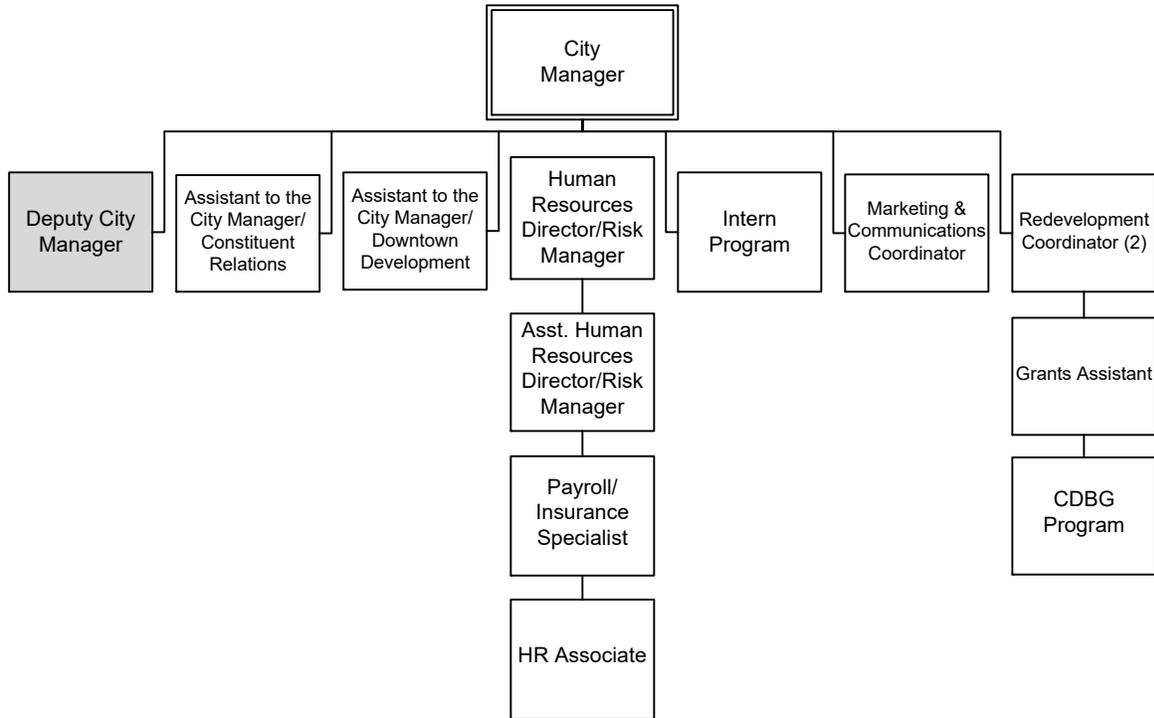
PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
TOTAL REVENUE	423,279.86	461,913.15	435,375.00	413,125.00	410,625.00	410,625.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	423,279.86	461,913.15	435,375.00	413,125.00	410,625.00	410,625.00

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

Administration Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110120 Administration						
5A Personnel						
110120	334,030.00	477,300.00	575,000.00	575,000.00	575,000.00	575,000.00
110120			1,000.00	1,000.00	1,000.00	1,000.00
110120			2,000.00			
110120		1,900.00				
110120		100.00				
110120	3,525.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
110120	8,000.00	9,000.00	9,000.00	8,000.00	8,000.00	8,000.00
110120	600.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110120			4,800.00			
110120	1,000.00	1,300.00	2,000.00	1,800.00	1,800.00	1,800.00
110120	5,250.00	5,500.00	6,000.00	5,800.00	5,800.00	5,800.00
110120	26,691.00	38,300.00	40,000.00	40,000.00	40,000.00	40,000.00
110120	59,850.00	101,600.00	72,000.00	72,000.00	72,000.00	72,000.00
110120	61,551.00	86,000.00	86,000.00	86,000.00	86,000.00	86,000.00
110120	3,900.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110120	630.00	800.00	800.00	800.00	800.00	800.00
110120				4,800.00	4,800.00	4,800.00
110120	1,000.00	1,200.00	1,500.00	1,500.00	1,500.00	1,500.00
110120	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	510,227.00	736,800.00	813,900.00	810,500.00	810,500.00	810,500.00
5B Operating						
110120	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110120	200.00	200.00	200.00	200.00	200.00	200.00
110120	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
110120	4,000.00	5,000.00	8,000.00	6,000.00	6,000.00	6,000.00
110120	1,000.00	2,000.00	30,000.00	2,000.00	2,000.00	2,000.00
110120	20,600.00	21,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110120	7,800.00	7,800.00	10,000.00	8,000.00	8,000.00	8,000.00
110120		20,000.00	25,000.00	40,000.00	40,000.00	40,000.00
110120	68,000.00	55,000.00	100,000.00	60,000.00	50,000.00	50,000.00
110120	500.00	700.00	600.00	600.00	500.00	500.00
110120	20,000.00	20,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110120	9,000.00	7,500.00	10,000.00	10,000.00	9,000.00	9,000.00
110120	2,000.00	4,000.00	6,000.00	5,000.00	4,000.00	4,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110120 53190 Office	6,500.00	7,000.00	7,000.00	7,000.00	6,000.00	6,000.00
110120 53260 Uniform	300.00	1,400.00	2,100.00	2,100.00	2,100.00	2,100.00
110120 53310 Gas	1,550.00	1,200.00	1,400.00	1,400.00	1,400.00	1,400.00
110120 55110 Ins-Bld	15,599.00	12,272.00	16,600.00	16,600.00	16,600.00	16,600.00
110120 55120 Ins-Veh	324.00	282.00	500.00	500.00	500.00	500.00
110120 55130 Ins-GenLia	1,412.00	1,703.00	2,100.00	2,100.00	2,100.00	2,100.00
110120 55140 Ins-WC	1,015.84	626.16	1,200.00	1,200.00	1,200.00	1,200.00
110120 55150 Ins-PROlia	38,042.00	39,416.00	43,000.00	42,500.00	42,500.00	42,500.00
110120 55470 Security	.00	1,000.00	1,000.00	.00	.00	.00
110120 55980 ProgramDev	.00	.00	2,000.00	.00	.00	.00
TOTAL Operating	204,842.84	215,099.16	298,700.00	237,200.00	223,100.00	223,100.00
5C Capital						
110120 99320 Bldg	.00	20,000.00	20,000.00	.00	.00	.00
110120 99500 Hardware	4,000.00	4,000.00	3,300.00	3,300.00	2,300.00	2,300.00
110120 99510 Software	.00	760.00	900.00	900.00	900.00	900.00
TOTAL Capital	4,000.00	24,760.00	24,200.00	4,200.00	3,200.00	3,200.00
TOTAL Administration	719,069.84	976,659.16	1,136,800.00	1,051,900.00	1,036,800.00	1,036,800.00
TOTAL General Fund	719,069.84	976,659.16	1,136,800.00	1,051,900.00	1,036,800.00	1,036,800.00
TOTAL REVENUE	719,069.84	976,659.16	1,136,800.00	1,051,900.00	1,036,800.00	1,036,800.00
TOTAL EXPENSE	719,069.84	976,659.16	1,136,800.00	1,051,900.00	1,036,800.00	1,036,800.00
GRAND TOTAL	719,069.84	976,659.16	1,136,800.00	1,051,900.00	1,036,800.00	1,036,800.00

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

Human Resources



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110130 Human Resources						
5A Personnel						
110130 51110	254,479.00	255,600.00	297,600.00	297,600.00	297,600.00	297,600.00
110130 51120	5,500.00	962.00	2,100.00	2,100.00	2,100.00	2,100.00
110130 51140	11,000.00	12,500.00	13,000.00	13,000.00	12,000.00	12,000.00
110130 51310	.00	75.00	.00	.00	.00	.00
110130 51320	3,300.00	3,075.00	3,225.00	3,225.00	3,225.00	3,225.00
110130 51330	5,000.00	6,695.38	6,700.00	6,700.00	6,700.00	6,700.00
110130 51340	675.00	675.00	675.00	675.00	675.00	675.00
110130 51350	300.00	280.00	280.00	280.00	280.00	280.00
110130 51360	900.00	900.00	900.00	900.00	900.00	900.00
110130 51400	1,260.00	1,500.00	1,700.00	1,700.00	1,700.00	1,700.00
110130 51410	22,093.00	22,700.00	22,800.00	22,800.00	22,800.00	22,800.00
110130 51420	28,350.00	31,900.00	36,200.00	36,200.00	36,200.00	36,200.00
110130 51430	43,719.00	50,200.00	51,200.00	51,200.00	51,200.00	51,200.00
110130 51440	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00
110130 51450	370.00	210.00	245.00	245.00	245.00	245.00
110130 51460	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00
110130 51500	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110130 51910	300.00	300.00	300.00	300.00	300.00	300.00
110130 52820	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	414,346.00	429,672.38	479,025.00	479,025.00	478,025.00	478,025.00
5B Operating						
110130 52130	7,000.00	11,500.00	8,000.00	8,000.00	8,000.00	8,000.00
110130 52450	5,000.00	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110130 52560	13,259.72	49,575.00	20,000.00	20,000.00	18,000.00	18,000.00
110130 52620	5,000.00	5,000.00	15,000.00	10,000.00	10,000.00	10,000.00
110130 52660	7,000.00	7,000.00	15,000.00	10,000.00	7,000.00	7,000.00
110130 52830	8,000.00	15,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110130 52840	1,642.36	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110130 53190	8,000.00	8,000.00	10,000.00	9,000.00	9,000.00	9,000.00
110130 53220	100.00	100.00	100.00	100.00	100.00	100.00
110130 53260	750.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
110130 53460	26,000.00	23,979.20	26,000.00	26,000.00	26,000.00	26,000.00
110130 55130	1,059.00	946.00	2,100.00	2,100.00	2,100.00	2,100.00

NEXT YEAR BUDGET LEVELS REPORT

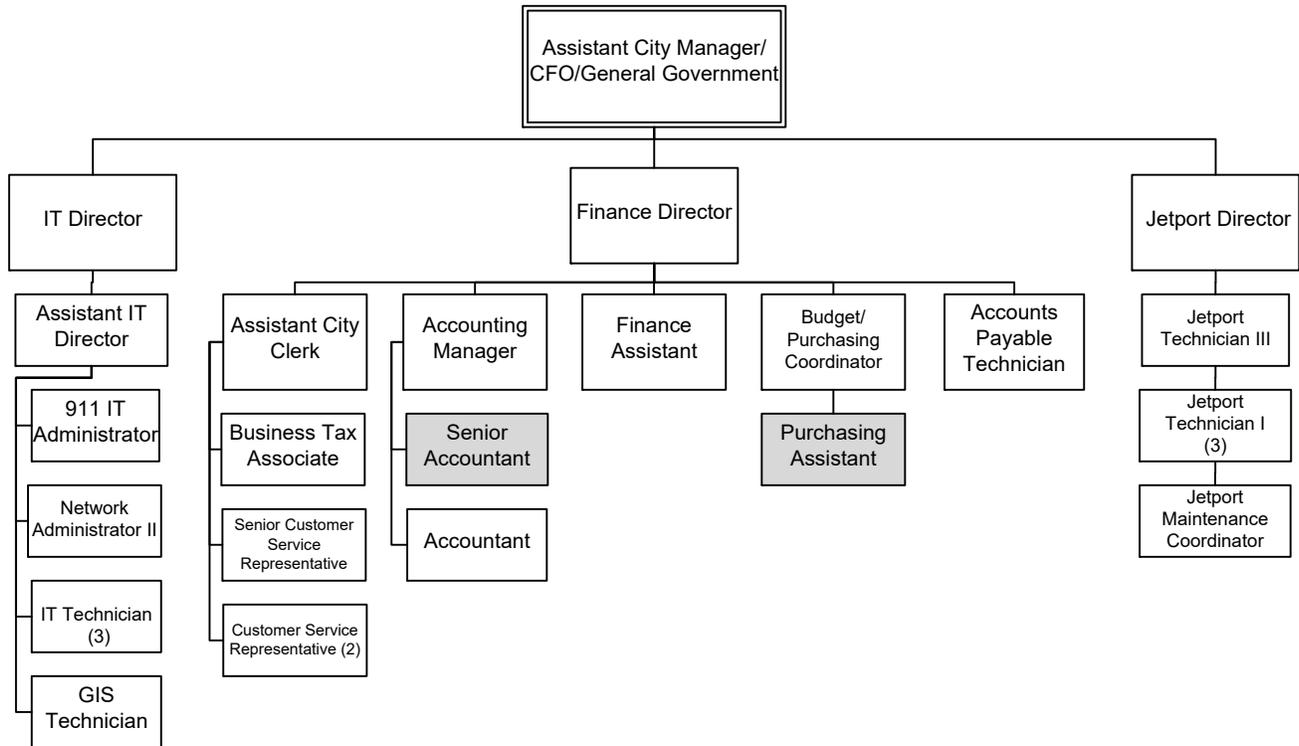
PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110130 55140 Ins-WC	219.14	630.07	300.00	300.00	300.00	300.00
110130 55950 EE Apprec	30,097.92	39,000.42	40,000.00	40,000.00	40,000.00	40,000.00
TOTAL Operating	113,128.14	168,780.69	150,550.00	139,550.00	134,550.00	134,550.00
5C Capital						
110130 99500 Hardware	3,500.00	2,000.00	10,000.00	5,000.00	3,000.00	3,000.00
TOTAL Capital	3,500.00	2,000.00	10,000.00	5,000.00	3,000.00	3,000.00
TOTAL Human Resources	530,974.14	600,453.07	639,575.00	623,575.00	615,575.00	615,575.00
TOTAL General Fund	530,974.14	600,453.07	639,575.00	623,575.00	615,575.00	615,575.00
TOTAL REVENUE	530,974.14	600,453.07	639,575.00	623,575.00	615,575.00	615,575.00
TOTAL EXPENSE	530,974.14	600,453.07	639,575.00	623,575.00	615,575.00	615,575.00
GRAND TOTAL	530,974.14	600,453.07	639,575.00	623,575.00	615,575.00	615,575.00

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

Finance Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110140 Finance							
5A Personnel							
110140	51110 Salaries	557,018.00	660,100.00	683,200.00	683,200.00	683,200.00	683,200.00
110140	51120 Overtime	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110140	51310 Svc Award	300.00	250.00	300.00	300.00	300.00	300.00
110140	51320 Longevity	7,700.00	9,725.00	6,225.00	6,225.00	6,225.00	6,225.00
110140	51330 Sold Vac	9,940.00	10,887.00	11,500.00	11,500.00	11,500.00	11,500.00
110140	51340 Christmas	1,500.00	1,625.00	1,625.00	1,625.00	1,625.00	1,625.00
110140	51360 Sick Pay	2,200.00	2,025.00	2,200.00	2,200.00	2,200.00	2,200.00
110140	51400 Dental	5,300.00	6,100.00	6,100.00	6,100.00	6,100.00	6,100.00
110140	51410 SS	46,525.00	54,500.00	55,500.00	55,500.00	55,500.00	55,500.00
110140	51420 Health	114,300.00	132,400.00	139,000.00	139,000.00	139,000.00	139,000.00
110140	51430 Retirement	104,371.00	122,400.00	128,200.00	128,200.00	128,200.00	128,200.00
110140	51440 Life	5,800.00	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00
110140	51450 Vision	1,100.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
110140	51910 Laundry	300.00	178.00	300.00	300.00	300.00	300.00
110140	51930 Pre Emp	60.00	178.00	300.00	300.00	300.00	300.00
110140	52820 Car Allow	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel		880,614.00	1,033,590.00	1,067,550.00	1,067,550.00	1,067,550.00	1,067,550.00
5B Operating							
110140	52110 Postage	9,000.00	12,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110140	52330 Sub Member	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
110140	52370 Advert	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
110140	52410 Utilities	12,400.00	12,400.00	12,500.00	12,500.00	12,500.00	12,500.00
110140	52450 Telephone	13,000.00	11,500.00	11,500.00	12,000.00	12,000.00	12,000.00
110140	52520 Legal	91,000.00	91,000.00	92,000.00	92,000.00	92,000.00	92,000.00
110140	52530 Audit	57,500.00	90,000.00	95,000.00	95,000.00	95,000.00	95,000.00
110140	52540 PT Fees	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
110140	52560 Profser	11,200.00	13,700.00	14,000.00	14,000.00	14,000.00	14,000.00
110140	52610 Veh Maint	110.00	110.00	250.00	250.00	250.00	250.00
110140	52660 Bld Maint	10,000.00	10,000.00	10,000.00	7,500.00	7,500.00	7,500.00
110140	52830 ProfDev	6,700.00	6,700.00	7,000.00	7,250.00	7,000.00	7,000.00
110140	52880 Wk Session	500.00	500.00	500.00	500.00	500.00	500.00
110140	52900 Card Fees	55,000.00	41,890.00	10,000.00	10,000.00	10,000.00	10,000.00
110140	53190 Office	36,800.00	40,000.00	40,000.00	41,000.00	40,000.00	40,000.00

NEXT YEAR BUDGET LEVELS REPORT

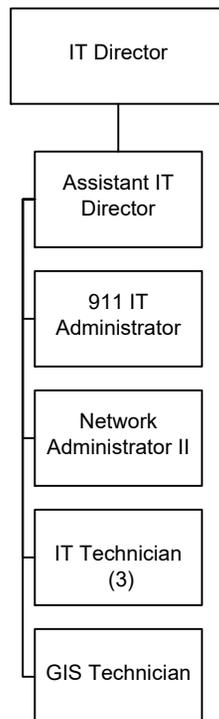
PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110140 53220	100.00	100.00	.00	.00	.00	.00
110140 53260	1,400.00	3,281.00	3,500.00	3,500.00	3,500.00	3,500.00
110140 53310	1,200.00	1,200.00	1,200.00	1,000.00	1,000.00	1,000.00
110140 55110	1,000.00	974.00	1,100.00	1,100.00	1,100.00	1,100.00
110140 55120	324.00	282.00	400.00	400.00	400.00	400.00
110140 55130	3,042.00	3,965.00	4,200.00	4,200.00	4,200.00	4,200.00
110140 55140	664.48	697.73	800.00	800.00	800.00	800.00
110140 55150	38,042.00	39,416.00	40,000.00	40,000.00	40,000.00	40,000.00
110140 55190	200.00	200.00	200.00	200.00	200.00	200.00
110140 55990	.00	64,200.00	.00	1,250,000.00	1,250,000.00	1,250,000.00
110140 56000	55,000.00	55,000.00	67,000.00	67,000.00	67,000.00	67,000.00
TOTAL Operating	470,672.48	565,715.73	486,750.00	1,735,300.00	1,734,050.00	1,734,050.00
5C Capital						
110140 99470	.00	9,000.00	7,500.00	7,500.00	6,500.00	6,500.00
110140 99500	7,292.00	7,400.00	6,000.00	6,000.00	5,000.00	5,000.00
110140 99510	173,508.00	172,503.00	193,350.00	193,350.00	193,350.00	193,350.00
TOTAL Capital	180,800.00	188,903.00	206,850.00	206,850.00	204,850.00	204,850.00
TOTAL Finance	1,532,086.48	1,788,208.73	1,761,150.00	3,009,700.00	3,006,450.00	3,006,450.00
TOTAL General Fund	1,532,086.48	1,788,208.73	1,761,150.00	3,009,700.00	3,006,450.00	3,006,450.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,532,086.48	1,788,208.73	1,761,150.00	3,009,700.00	3,006,450.00	3,006,450.00
GRAND TOTAL	1,532,086.48	1,788,208.73	1,761,150.00	3,009,700.00	3,006,450.00	3,006,450.00

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

Information Technology



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110150 Information Technology						
5A Personnel						
110150 51110	456,052.00	484,817.00	573,396.24	573,396.24	618,800.00	618,800.00
110150 51120	28,916.00	20,000.00	40,000.00	30,000.00	25,000.00	25,000.00
110150 51140	16,000.00	12,480.00	12,480.00	12,480.00	12,480.00	12,480.00
110150 51310	500.00	.00	100.00	100.00	100.00	100.00
110150 51320	5,400.00	6,075.00	6,450.00	6,450.00	6,450.00	6,450.00
110150 51330	11,000.00	19,800.00	22,033.60	12,000.00	12,000.00	12,000.00
110150 51340	1,000.00	1,770.00	1,304.00	1,304.00	2,600.00	2,600.00
110150 51360	1,500.00	2,100.00	2,400.00	2,100.00	2,100.00	2,100.00
110150 51400	2,907.00	4,856.00	5,694.36	5,700.00	6,500.00	6,500.00
110150 51410	38,657.00	43,717.00	49,908.88	49,950.00	53,500.00	53,500.00
110150 51420	77,464.00	120,608.00	136,594.21	136,600.00	154,700.00	154,700.00
110150 51430	86,814.00	98,177.00	98,509.47	98,520.00	106,300.00	106,300.00
110150 51440	5,072.00	4,800.00	5,184.53	5,185.00	5,185.00	5,185.00
110150 51450	601.00	919.00	993.51	995.00	1,200.00	1,200.00
110150 51910	.00	500.00	1,000.00	500.00	500.00	500.00
110150 52820	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	736,083.00	823,819.00	960,268.80	939,480.24	1,011,615.00	1,011,615.00
5B Operating						
110150 52160	300.00	300.00	300.00	300.00	300.00	300.00
110150 52330	500.00	.00	500.00	500.00	500.00	500.00
110150 52450	10,000.00	10,000.00	10,000.00	11,000.00	11,000.00	11,000.00
110150 52580	75,500.00	83,385.00	92,125.00	92,125.00	92,125.00	92,125.00
110150 52610	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110150 52830	.00	4,000.00	6,000.00	6,000.00	4,000.00	4,000.00
110150 52880	350.00	500.00	500.00	500.00	500.00	500.00
110150 53190	500.00	1,000.00	500.00	1,000.00	1,000.00	1,000.00
110150 53260	1,800.00	2,450.00	2,800.00	2,800.00	2,800.00	2,800.00
110150 53310	500.00	1,000.00	1,000.00	1,000.00	2,750.00	2,750.00
110150 55120	587.00	519.00	535.00	535.00	535.00	535.00
110150 55130	3,531.00	3,710.00	3,821.00	3,821.00	3,821.00	3,821.00
110150 55140	4,130.11	387.79	400.00	400.00	400.00	400.00
TOTAL Operating	98,698.11	108,251.79	119,481.00	120,981.00	118,731.00	118,731.00
5C Capital						
110150 99340	500.00	.00	.00	.00	.00	.00
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NEXT YEAR BUDGET LEVELS REPORT

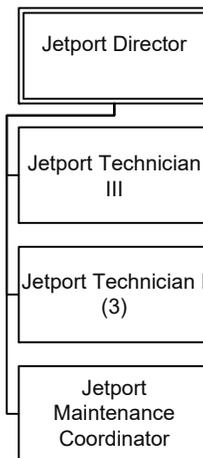
PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110150 99500 Hardware	70,400.00	55,000.00	45,000.00	45,000.00	35,000.00	35,000.00
110150 99510 Software	256,300.00	317,803.00	343,009.00	343,009.00	343,009.00	343,009.00
TOTAL Capital	327,200.00	372,803.00	388,009.00	388,009.00	378,009.00	378,009.00
TOTAL Information Technology	1,161,981.11	1,304,873.79	1,467,758.80	1,448,470.24	1,508,355.00	1,508,355.00
TOTAL General Fund	1,161,981.11	1,304,873.79	1,467,758.80	1,448,470.24	1,508,355.00	1,508,355.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,161,981.11	1,304,873.79	1,467,758.80	1,448,470.24	1,508,355.00	1,508,355.00
GRAND TOTAL	1,161,981.11	1,304,873.79	1,467,758.80	1,448,470.24	1,508,355.00	1,508,355.00

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

Cleveland Regional Jetport



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110450 Regional Jetport						
5A Personnel						
110450 51110	100,625.00	235,600.00	353,923.00	353,923.00	353,923.00	353,923.00
110450 51120	71.00	10,200.00	10,000.00	10,000.00	8,000.00	8,000.00
110450 51140	.00	3,340.00	15,600.00	10,000.00	10,000.00	10,000.00
110450 51320	.00	.00	1,650.00	1,650.00	1,650.00	1,650.00
110450 51330	.00	.00	5,000.00	2,500.00	2,500.00	2,500.00
110450 51340	163.00	650.00	1,150.00	1,150.00	1,150.00	1,150.00
110450 51360	250.00	300.00	2,100.00	2,100.00	2,100.00	2,100.00
110450 51400	700.00	2,050.00	5,400.00	5,400.00	5,400.00	5,400.00
110450 51410	7,945.00	19,000.00	30,200.00	28,500.00	28,500.00	28,500.00
110450 51420	18,055.00	27,500.00	63,000.00	63,000.00	63,000.00	63,000.00
110450 51430	14,745.00	20,700.00	72,900.00	63,500.00	63,500.00	63,500.00
110450 51440	1,125.00	2,300.00	5,000.00	5,000.00	5,000.00	5,000.00
110450 51450	130.00	500.00	1,100.00	1,100.00	1,100.00	1,100.00
110450 51490	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110450 51910	410.00	360.00	250.00	250.00	250.00	250.00
110450 51920	4,200.00	3,850.00	4,200.00	4,200.00	4,200.00	4,200.00
110450 52820						
TOTAL Personnel	148,419.00	327,350.00	572,473.00	553,273.00	551,273.00	551,273.00
5B Operating						
110450 52110	200.00	300.00	300.00	300.00	300.00	300.00
110450 52230	.00	12,703.75	25,000.00	20,000.00	20,000.00	20,000.00
110450 52330	1,235.00	5,875.00	5,000.00	5,000.00	5,000.00	5,000.00
110450 52370	40,550.00	11,000.00	25,000.00	15,000.00	15,000.00	15,000.00
110450 52410	40,500.00	45,000.00	52,000.00	52,000.00	52,000.00	52,000.00
110450 52450	10,400.00	13,500.00	15,000.00	15,000.00	15,000.00	15,000.00
110450 52550	362,171.00	.00	20,000.00	10,000.00	10,000.00	10,000.00
110450 52560	1,100.00	25,000.00	15,000.00	10,000.00	10,000.00	10,000.00
110450 52660	70,700.00	94,680.00	75,000.00	75,000.00	70,000.00	70,000.00
110450 52830	335.00	6,000.00	20,000.00	10,000.00	8,000.00	8,000.00
110450 52880	202.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00
110450 52900	1,258.00	10,500.00	26,000.00	26,000.00	26,000.00	26,000.00
110450 53190	1,000.00	5,180.00	4,000.00	4,000.00	3,000.00	3,000.00
110450 53210	250.00	2,325.00	2,500.00	2,500.00	1,500.00	1,500.00

NEXT YEAR BUDGET LEVELS REPORT

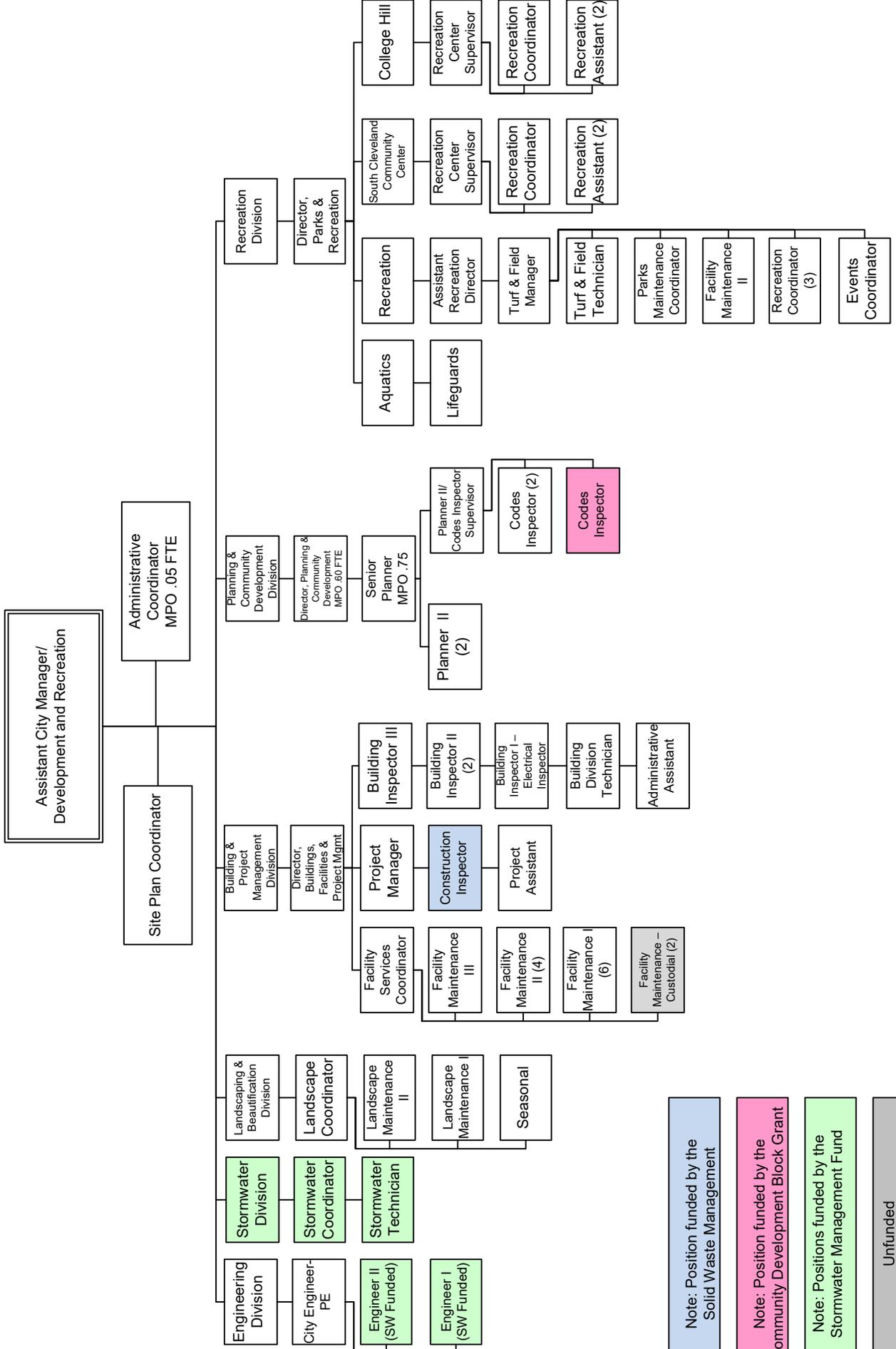
PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110450 53260	1,770.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110450 53310	3,745.00	7,800.00	6,000.00	6,000.00	6,000.00	6,000.00
110450 53320	10,940.00	26,500.00	10,000.00	10,000.00	10,000.00	10,000.00
110450 53330	988,935.00	1,020,000.00	1,060,800.00	1,060,800.00	1,060,800.00	1,060,800.00
110450 55110	22,183.00	26,693.00	26,800.00	26,800.00	26,800.00	26,800.00
110450 55120	.00	1,798.00	1,900.00	1,900.00	1,900.00	1,900.00
110450 55130	.00	22,719.00	23,500.00	23,500.00	23,500.00	23,500.00
110450 55140	2,896.01	1,500.90	3,100.00	3,100.00	3,100.00	3,100.00
TOTAL Operating	1,520,370.01	1,343,574.65	1,421,900.00	1,381,900.00	1,372,900.00	1,372,900.00
5C Capital						
110450 99500	6,863.00	2,000.00	4,000.00	4,000.00	2,000.00	2,000.00
110450 99510	.00	12,000.00	4,500.00	4,500.00	4,500.00	4,500.00
TOTAL Capital	6,863.00	14,000.00	8,500.00	8,500.00	6,500.00	6,500.00
TOTAL Regional Jetport	1,675,652.01	1,684,924.65	2,002,873.00	1,943,673.00	1,930,673.00	1,930,673.00
TOTAL General Fund	1,675,652.01	1,684,924.65	2,002,873.00	1,943,673.00	1,930,673.00	1,930,673.00
TOTAL REVENUE	1,675,652.01	1,684,924.65	2,002,873.00	1,943,673.00	1,930,673.00	1,930,673.00
TOTAL EXPENSE	1,675,652.01	1,684,924.65	2,002,873.00	1,943,673.00	1,930,673.00	1,930,673.00
GRAND TOTAL	1,675,652.01	1,684,924.65	2,002,873.00	1,943,673.00	1,930,673.00	1,930,673.00

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

Development and Recreation Services



Note: Position funded by the Solid Waste Management

Note: Position funded by the Community Development Block Grant

Note: Positions funded by the Stormwater Management Fund

Unfunded

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
5A Dev & Rec						
5A Personnel						
110200	51110	Salaries	1,170,052.00	2,312,800.00	2,397,500.00	2,377,500.00
110200	51120	Overtime	6,400.00	42,050.00	36,000.00	31,000.00
110200	51140	Parttime		21,500.00	21,500.00	21,500.00
110200	51310	Svc Award	350.00	1,500.00	1,500.00	1,500.00
110200	51320	Longevity	16,420.00	29,550.00	35,000.00	35,000.00
110200	51330	Sold Vac	18,882.00	49,000.00	30,000.00	30,000.00
110200	51340	Christmas	2,800.00	6,350.00	6,600.00	6,600.00
110200	51350	College	700.00		750.00	750.00
110200	51360	Sick Pay	3,480.00	12,100.00	12,600.00	12,600.00
110200	51400	Dental	14,000.00	27,500.00	30,000.00	30,000.00
110200	51410	SS	92,266.00	191,800.00	200,700.00	200,700.00
110200	51420	Health	249,476.00	563,200.00	603,400.00	603,400.00
110200	51430	Retirement	208,370.00	410,900.00	419,600.00	419,600.00
110200	51440	Life	13,800.00	29,600.00	29,600.00	29,600.00
110200	51450	Vision	2,196.00	4,300.00	4,800.00	4,800.00
110200	51480	Ed Reimb		5,200.00	15,000.00	
110200	51490	WC Claims		3,090.00	3,090.00	3,090.00
110200	51910	Laundry	600.00	3,500.00	2,500.00	2,500.00
110200	51930	Pre Emp	300.00	1,700.00	500.00	500.00
110200	52820	Car Allow	11,480.00	16,800.00	13,500.00	13,500.00
TOTAL Personnel			1,811,572.00	3,733,190.00	3,907,440.00	3,824,140.00
5B Operating						
110200	52110	Postage	500.00	2,900.00	3,900.00	2,500.00
110200	52160	GPS	2,000.00	7,100.00	7,100.00	7,100.00
110200	52230	Public Ed		2,000.00	2,000.00	1,000.00
110200	52330	Sub Member	2,000.00	5,800.00	5,800.00	4,800.00
110200	52370	Advert	18,000.00	17,500.00	16,500.00	16,500.00
110200	52410	Utilities	20,075.47	126,900.00	132,000.00	132,000.00
110200	52450	Telephone	25,400.00	65,000.00	52,000.00	52,000.00
110200	52550	Contrsvc		10,000.00	15,000.00	10,000.00
110200	52560	Profser	674.58	41,500.00	201,500.00	100,000.00
110200	52570	PermitROW	400.47	3,000.00	3,000.00	3,000.00
110200	52610	Veh Maint	8,398.01	55,547.73	50,000.00	30,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110200	6,000.00	12,000.00	14,000.00	14,000.00	10,000.00	10,000.00
110200	20,300.00	375,345.00	1,405,500.00	405,500.00	400,000.00	400,000.00
110200	9,000.00	20,000.00	44,500.00	22,500.00	17,500.00	17,500.00
110200	8,137.00	7,500.00	9,100.00	8,000.00	6,000.00	6,000.00
110200	27,600.00	29,000.00	19,000.00	22,500.00	22,500.00	22,500.00
110200	1,184.67	24,000.00	27,000.00	20,000.00	18,000.00	18,000.00
110200	18,000.00	21,000.00	21,000.00	21,000.00	16,000.00	16,000.00
110200	1,063.00	12,000.00	15,000.00	12,000.00	10,000.00	10,000.00
110200	2,200.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110200	6,700.00	21,800.00	25,800.00	25,800.00	25,800.00	25,800.00
110200	12,100.00	39,200.00	40,800.00	40,800.00	38,800.00	38,800.00
110200	5,356.00	16,700.83	31,200.00	31,200.00	31,200.00	31,200.00
110200	3,795.00	30,235.00	11,500.00	11,500.00	11,500.00	11,500.00
110200	4,249.00	20,627.00	20,500.00	20,500.00	20,500.00	20,500.00
110200	10,460.12	38,839.09	39,300.00	39,300.00	39,300.00	39,300.00
110200	400.00	800.00	900.00	900.00	900.00	900.00
110200	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110200	.00	150,400.00	170,000.00	170,000.00	170,000.00	170,000.00
110200	.00	1,000.00	1,000.00	.00	.00	.00
TOTAL Operating	211,993.32	1,174,708.65	2,397,400.00	1,277,400.00	1,202,900.00	1,202,900.00
5C Capital						
110200	19,000.00	.00	70,000.00	.00	.00	.00
110200	.00	2,000.00	2,000.00	.00	.00	.00
110200	2,408.95	48,783.80	603,500.00	3,000.00	3,000.00	3,000.00
110200	6,805.86	20,000.00	26,500.00	22,500.00	12,500.00	12,500.00
110200	4,100.00	70,100.00	62,200.00	62,200.00	62,200.00	62,200.00
TOTAL Capital	32,314.81	140,883.80	764,200.00	87,700.00	77,700.00	77,700.00
TOTAL Dev & Rec	2,055,880.13	5,048,782.45	7,069,040.00	5,214,240.00	5,104,740.00	5,104,740.00
TOTAL General Fund	2,055,880.13	5,048,782.45	7,069,040.00	5,214,240.00	5,104,740.00	5,104,740.00
TOTAL REVENUE	2,055,880.13	5,048,782.45	7,069,040.00	5,214,240.00	5,104,740.00	5,104,740.00
TOTAL EXPENSE	2,055,880.13	5,048,782.45	7,069,040.00	5,214,240.00	5,104,740.00	5,104,740.00
GRAND TOTAL	2,055,880.13	5,048,782.45	7,069,040.00	5,214,240.00	5,104,740.00	5,104,740.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110124 Code Enforcement						
5A Personnel						
110124 51110 Salaries	166,252.00	.00	.00	.00	.00	.00
110124 51120 Overtime	500.00	.00	.00	.00	.00	.00
110124 51320 Longevity	4,100.00	.00	.00	.00	.00	.00
110124 51330 Solid Vac	3,000.00	.00	.00	.00	.00	.00
110124 51340 Christmas	500.00	.00	.00	.00	.00	.00
110124 51360 Sick Pay	1,200.00	.00	.00	.00	.00	.00
110124 51400 Dental	1,700.00	.00	.00	.00	.00	.00
110124 51410 SS	13,772.00	.00	.00	.00	.00	.00
110124 51420 Health	38,600.00	.00	.00	.00	.00	.00
110124 51430 Retirement	30,910.00	.00	.00	.00	.00	.00
110124 51440 Life	1,800.00	.00	.00	.00	.00	.00
110124 51450 Vision	400.00	.00	.00	.00	.00	.00
110124 51910 Laundry	1,000.00	.00	.00	.00	.00	.00
TOTAL Personnel	263,734.00	.00	.00	.00	.00	.00
5B Operating						
110124 52110 Postage	1,200.00	.00	.00	.00	.00	.00
110124 52160 GPS	440.00	.00	.00	.00	.00	.00
110124 52370 Advert	280.00	.00	.00	.00	.00	.00
110124 52450 Telephone	4,800.00	.00	.00	.00	.00	.00
110124 52610 Veh Maint	4,420.85	.00	.00	.00	.00	.00
110124 52620 Equ Maint	600.00	.00	.00	.00	.00	.00
110124 52830 ProfDev	570.00	.00	.00	.00	.00	.00
110124 53190 Office	1,722.00	.00	.00	.00	.00	.00
110124 53260 Uniform	1,800.00	.00	.00	.00	.00	.00
110124 53310 Gas	1,800.00	.00	.00	.00	.00	.00
110124 55120 Ins-Veh	1,111.00	.00	.00	.00	.00	.00
110124 55140 Ins-WC	3,864.36	.00	.00	.00	.00	.00
TOTAL Operating	22,608.21	.00	.00	.00	.00	.00
5C Capital						
110124 99500 Hardware	6,800.00	.00	.00	.00	.00	.00
TOTAL Capital	6,800.00	.00	.00	.00	.00	.00
TOTAL Code Enforcement	293,142.21	.00	.00	.00	.00	.00
TOTAL General Fund	293,142.21	.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
TOTAL EXPENSE	293,142.21	.00	.00	.00	.00	.00
GRAND TOTAL	293,142.21	.00	.00	.00	.00	.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
TOTAL UNDEFINED CHAR	.00	.00	.00	.00	.00	.00
5A Personnel						
110202 51110 Salaries	232,008.00	.00	.00	.00	.00	.00
110202 51120 Overtime	11,000.00	.00	.00	.00	.00	.00
110202 51310 Svc Award	1,750.00	.00	.00	.00	.00	.00
110202 51320 Longevity	1,725.00	.00	.00	.00	.00	.00
110202 51330 Sold Vac	2,126.00	.00	.00	.00	.00	.00
110202 51340 Christmas	1,137.01	.00	.00	.00	.00	.00
110202 51360 Sick Pay	1,475.00	.00	.00	.00	.00	.00
110202 51400 Dental	2,810.00	.00	.00	.00	.00	.00
110202 51410 SS	16,276.00	.00	.00	.00	.00	.00
110202 51420 Health	63,403.71	.00	.00	.00	.00	.00
110202 51430 Retirement	35,335.00	.00	.00	.00	.00	.00
110202 51440 Life	1,661.00	.00	.00	.00	.00	.00
110202 51450 Vision	482.28	.00	.00	.00	.00	.00
TOTAL Personnel	369,514.00	.00	.00	.00	.00	.00
5B Operating						
110202 52450 Telephone	3,390.00	.00	.00	.00	.00	.00
110202 52610 Veh Maint	1,000.00	.00	.00	.00	.00	.00
110202 52620 Equ Maint	1,000.00	.00	.00	.00	.00	.00
110202 52660 Bid Maint	7,500.00	.00	.00	.00	.00	.00
110202 52830 ProfDev	1,900.00	.00	.00	.00	.00	.00
110202 53190 Office	2,000.00	.00	.00	.00	.00	.00
110202 53210 Opsupply	2,000.00	.00	.00	.00	.00	.00
110202 53260 Uniform	1,000.00	.00	.00	.00	.00	.00
110202 53310 Gas	1,000.00	.00	.00	.00	.00	.00
TOTAL Operating	20,790.00	.00	.00	.00	.00	.00
5C Capital						
110202 99510 Software	4,750.00	.00	.00	.00	.00	.00
TOTAL Capital	4,750.00	.00	.00	.00	.00	.00
TOTAL Building	395,054.00	.00	.00	.00	.00	.00
TOTAL General Fund	395,054.00	.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	395,054.00	.00	.00	.00	.00	.00
GRAND TOTAL	395,054.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110500 Parks and Rec						
5A Personnel						
110500	51110	Salaries	502,916.00	.00	.00	.00
110500	51120	Overtime	12,000.00	.00	.00	.00
110500	51140	Parttime	10,000.00	.00	.00	.00
110500	51310	Svc Award	350.00	.00	.00	.00
110500	51320	Longevity	9,825.00	.00	.00	.00
110500	51330	Sold Vac	8,992.00	.00	.00	.00
110500	51340	Christmas	975.00	.00	.00	.00
110500	51350	College	125.00	.00	.00	.00
110500	51360	Sick Pay	975.00	.00	.00	.00
110500	51400	Dental	4,234.00	.00	.00	.00
110500	51410	SS	46,532.00	.00	.00	.00
110500	51420	Health	109,973.00	.00	.00	.00
110500	51430	Retirement	98,548.00	.00	.00	.00
110500	51440	Life	6,423.00	.00	.00	.00
110500	51450	Vision	1,197.00	.00	.00	.00
110500	51470	Unemplmnt	500.00	.00	.00	.00
110500	51910	Laundry	400.00	.00	.00	.00
110500	51930	Pre Emp	200.00	.00	.00	.00
110500	52820	Car Allow	4,200.00	.00	.00	.00
TOTAL Personnel			818,365.00	.00	.00	.00
5B Operating						
110500	52110	Postage	100.00	.00	.00	.00
110500	52160	GPS	4,000.00	.00	.00	.00
110500	52330	Sub Member	1,138.00	.00	.00	.00
110500	52370	Advert	200.00	.00	.00	.00
110500	52410	Utilities	89,000.00	.00	.00	.00
110500	52450	Telephone	23,100.00	.00	.00	.00
110500	52550	ContrSyc	10,000.00	.00	.00	.00
110500	52610	Veh Maint	22,526.22	.00	.00	.00
110500	52620	Equ Maint	3,100.00	.00	.00	.00
110500	52660	Bld Maint	100,750.00	.00	.00	.00
110500	52830	ProfDev	4,200.00	.00	.00	.00
110500	52900	Card Fees	700.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110500 53190 Office	3,525.00	.00	.00	.00	.00	.00
110500 53210 Opsupply	10,087.50	.00	.00	.00	.00	.00
110500 53260 Uniform	5,500.00	.00	.00	.00	.00	.00
110500 53310 Gas	23,700.00	.00	.00	.00	.00	.00
110500 53990 Donation	13,808.20	.00	.00	.00	.00	.00
110500 55110 Ins-Bld	19,902.00	.00	.00	.00	.00	.00
110500 55120 Ins-Veh	3,071.00	.00	.00	.00	.00	.00
110500 55130 Ins-GenLia	8,471.00	.00	.00	.00	.00	.00
110500 55140 Ins-WC	9,050.21	.00	.00	.00	.00	.00
110500 55470 Security	5,000.00	.00	.00	.00	.00	.00
110500 55980 ProgramDev	128,000.00	.00	.00	.00	.00	.00
110500 55990 Misc	100.00	.00	.00	.00	.00	.00
TOTAL Operating	489,029.13	.00	.00	.00	.00	.00
5C Capital						
110500 99500 Hardware	5,300.00	.00	.00	.00	.00	.00
TOTAL Capital	5,300.00	.00	.00	.00	.00	.00
TOTAL Parks and Rec	1,312,694.13	.00	.00	.00	.00	.00
TOTAL General Fund	1,312,694.13	.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,312,694.13	.00	.00	.00	.00	.00
GRAND TOTAL	1,312,694.13	.00	.00	.00	.00	.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISD BUD	2025 REVISD BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110511 College Hill Rec Center						
5A Personnel						
110511 51110 Salaries	185,740.00	185,200.00	182,800.00	182,800.00	182,800.00	182,800.00
110511 51120 Overtime	10,000.00	10,000.00	12,000.00	12,000.00	10,000.00	10,000.00
110511 51140 Parttime	35,000.00	40,000.00	45,000.00	45,000.00	40,000.00	40,000.00
110511 51310 Svc Award	250.00	.00	.00	.00	.00	.00
110511 51320 Longevity	2,400.00	750.00	750.00	750.00	750.00	750.00
110511 51330 Sold Vac	3,000.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
110511 51340 Christmas	700.00	700.00	700.00	700.00	700.00	700.00
110511 51360 Sick Pay	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110511 51400 Dental	2,200.00	2,500.00	2,600.00	2,600.00	2,600.00	2,600.00
110511 51410 SS	17,051.00	17,900.00	19,000.00	19,000.00	19,000.00	19,000.00
110511 51420 Health	52,000.00	64,000.00	61,000.00	61,000.00	61,000.00	61,000.00
110511 51430 Retirement	37,361.00	33,400.00	34,500.00	34,500.00	34,500.00	34,500.00
110511 51440 Life	2,100.00	2,500.00	.00	.00	.00	.00
110511 51450 Vision	500.00	350.00	500.00	500.00	500.00	500.00
110511 51470 Unemplmnt	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110511 51480 Ed Reimb	.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
110511 51490 WC Claims	200.00	200.00	200.00	200.00	200.00	200.00
TOTAL Personnel	350,702.00	369,300.00	370,850.00	370,850.00	363,850.00	363,850.00
5B Operating						
110511 52370 Advert.	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110511 52410 Utilities	61,000.00	63,000.00	67,000.00	67,000.00	67,000.00	67,000.00
110511 52450 Telephone	9,100.00	9,400.00	9,400.00	9,400.00	9,400.00	9,400.00
110511 52620 Equ Maint	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110511 52660 Bid Maint	30,000.00	30,040.00	30,000.00	30,000.00	28,000.00	28,000.00
110511 52830 ProfDev	800.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
110511 52900 Card Fees	.00	165.00	250.00	250.00	250.00	250.00
110511 53190 Office	2,200.00	3,300.00	2,000.00	2,000.00	2,000.00	2,000.00
110511 53310 Gas	100.00	100.00	100.00	100.00	100.00	100.00
110511 53910 PoolExp	15,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
110511 53930 Concession	500.00	500.00	500.00	500.00	500.00	500.00
110511 55130 Ins-Bld	12,573.00	14,149.00	14,700.00	14,700.00	14,700.00	14,700.00
110511 55130 Ins-GenLia	2,555.00	2,078.00	2,700.00	2,700.00	2,700.00	2,700.00
110511 55140 Ins-WC	154.39	595.46	550.00	550.00	550.00	550.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110511 55470 Security	1,700.00	1,800.00	2,000.00	2,000.00	2,000.00	2,000.00
110511 55980 ProgramDev	17,200.00	27,835.00	25,000.00	20,000.00	20,000.00	20,000.00
110511 55990 Misc	100.00	100.00	100.00	100.00	100.00	100.00
TOTAL Operating	154,082.39	172,662.46	174,400.00	169,400.00	167,400.00	167,400.00
TOTAL College Hill Rec Cente	504,784.39	541,962.46	545,250.00	540,250.00	531,250.00	531,250.00
TOTAL General Fund	504,784.39	541,962.46	545,250.00	540,250.00	531,250.00	531,250.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	504,784.39	541,962.46	545,250.00	540,250.00	531,250.00	531,250.00
GRAND TOTAL	504,784.39	541,962.46	545,250.00	540,250.00	531,250.00	531,250.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110521 Community Center						
5A Personnel						
110521 51110 Salaries	171,537.00	124,500.00	172,526.00	172,526.00	172,526.00	172,526.00
110521 51120 Overtime	5,000.00	10,000.00	10,000.00	7,500.00	5,500.00	5,500.00
110521 51140 Parttime	45,000.00	90,000.00	40,000.00	60,000.00	50,000.00	50,000.00
110521 51310 Svc Award	.00	.00	100.00	100.00	100.00	100.00
110521 51320 Longevity	600.00	675.00	750.00	750.00	750.00	750.00
110521 51330 Sold Vac	1,500.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
110521 51340 Christmas	649.72	652.00	652.00	652.00	652.00	652.00
110521 51360 Sick Pay	975.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110521 51400 Dental	2,500.00	2,500.00	3,500.00	3,500.00	3,500.00	3,500.00
110521 51410 SS	16,900.00	16,900.00	17,500.00	19,000.00	19,000.00	19,000.00
110521 51420 Health	55,000.00	56,000.00	65,000.00	65,000.00	65,000.00	65,000.00
110521 51430 Retirement	29,123.00	30,960.00	30,000.00	30,000.00	30,000.00	30,000.00
110521 51440 Life	2,100.00	2,260.00	2,260.00	2,260.00	2,260.00	2,260.00
110521 51450 Vision	300.00	350.00	450.00	450.00	450.00	450.00
110521 51490 WC Claims	300.00	300.00	300.00	300.00	300.00	300.00
TOTAL Personnel	331,284.72	339,897.00	347,838.00	366,838.00	354,838.00	354,838.00
5B Operating						
110521 52370 Advert	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110521 52410 Utilities	35,900.00	39,500.00	42,000.00	42,000.00	42,000.00	42,000.00
110521 52450 Telephone	6,900.00	7,100.00	7,100.00	7,100.00	7,100.00	7,100.00
110521 52620 Equ Maint	100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110521 52660 Bld Maint	25,507.73	30,000.00	30,000.00	30,000.00	28,000.00	28,000.00
110521 52830 ProfDev	2,075.28	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
110521 52900 Card Fees	.00	165.00	200.00	200.00	200.00	200.00
110521 53190 Office	2,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110521 53310 Gas	100.00	100.00	100.00	100.00	100.00	100.00
110521 53910 PoolExp	25,200.00	19,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110521 55110 Ins-Bld	7,532.00	8,437.00	8,800.00	8,800.00	8,800.00	8,800.00
110521 55130 Ins-GenLia	2,236.00	1,905.00	2,000.00	2,000.00	2,000.00	2,000.00
110521 55140 Ins-WC	2,271.47	948.46	2,300.00	2,300.00	2,300.00	2,300.00
110521 55470 Security	1,400.00	1,400.00	1,600.00	1,600.00	1,600.00	1,600.00
110521 55980 ProgramDev	16,200.00	25,195.00	30,000.00	25,000.00	25,000.00	25,000.00
110521 55990 Misc	100.00	100.00	100.00	100.00	100.00	100.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
TOTAL Operating	127,122.48	138,950.46	149,800.00	144,800.00	142,800.00	142,800.00
5C Capital						
110521 99470 Equip	.00	11,000.00	.00	.00	.00	.00
110521 99500 Hardware	.00	4,000.00	.00	.00	.00	.00
TOTAL Capital	.00	15,000.00	.00	.00	.00	.00
TOTAL Community Center	458,407.20	493,847.46	497,638.00	511,638.00	497,638.00	497,638.00
TOTAL General Fund	458,407.20	493,847.46	497,638.00	511,638.00	497,638.00	497,638.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	458,407.20	493,847.46	497,638.00	511,638.00	497,638.00	497,638.00
GRAND TOTAL	458,407.20	493,847.46	497,638.00	511,638.00	497,638.00	497,638.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

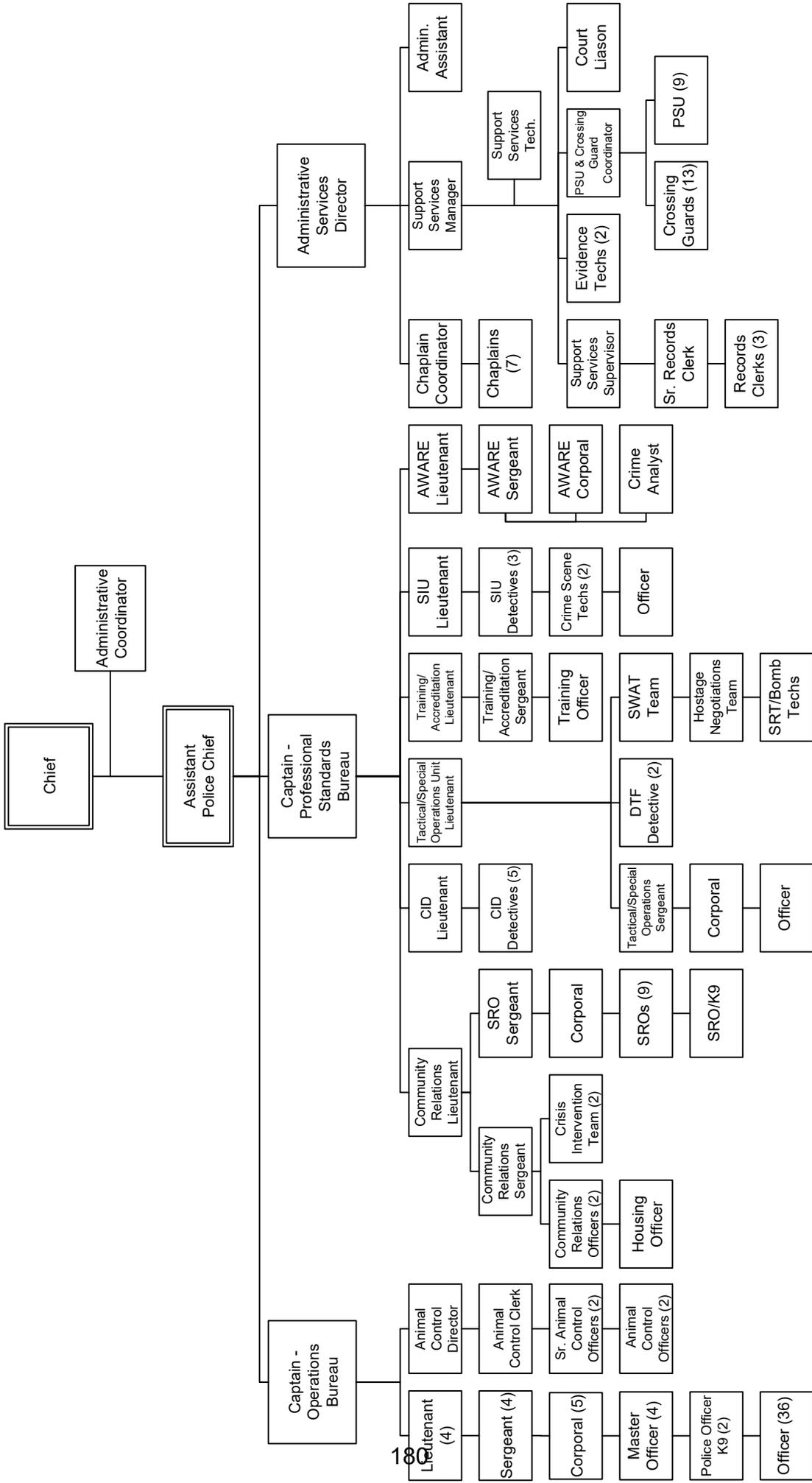
FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110531 Aquatic Programs						
5A Personnel						
51110 Salaries	.00	22,000.00	55,000.00	55,000.00	55,000.00	55,000.00
51120 Overtime	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
51140 Parttime	170,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00
51410 SS	14,000.00	19,278.00	19,500.00	19,500.00	19,500.00	19,500.00
TOTAL Personnel	194,000.00	241,278.00	274,500.00	274,500.00	274,500.00	274,500.00
5B Operating						
52410 Utilities	86,800.00	77,000.00	92,000.00	92,000.00	92,000.00	92,000.00
52450 Telephone	700.00	700.00	700.00	700.00	700.00	700.00
52660 Bid Maint	30,171.00	13,000.00	20,000.00	20,000.00	15,000.00	15,000.00
52830 ProfDev	3,000.00	2,000.00	4,000.00	4,000.00	3,000.00	3,000.00
53910 PoolExp	35,000.00	88,000.00	35,000.00	35,000.00	35,000.00	35,000.00
53930 Concession	4,300.00	300.00	4,300.00	4,300.00	4,300.00	4,300.00
55110 Ins-Bid	8,199.00	9,204.00	9,500.00	9,500.00	9,500.00	9,500.00
55130 Ins-GenLi	1,885.00	1,712.00	2,000.00	2,000.00	2,000.00	2,000.00
55140 Ins-WC	431.61	7,806.85	2,200.00	2,200.00	2,200.00	2,200.00
55980 ProgramDev	.00	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00
55990 Misc	.00	100.00	100.00	100.00	100.00	100.00
TOTAL Operating	170,486.61	204,822.85	174,800.00	174,800.00	167,800.00	167,800.00
TOTAL Aquatic Programs	364,486.61	446,100.85	449,300.00	449,300.00	442,300.00	442,300.00
TOTAL General Fund	364,486.61	446,100.85	449,300.00	449,300.00	442,300.00	442,300.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	364,486.61	446,100.85	449,300.00	449,300.00	442,300.00	442,300.00
GRAND TOTAL	364,486.61	446,100.85	449,300.00	449,300.00	442,300.00	442,300.00

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

Police Department &

Animal Control



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110300	Police						
5A	Personnel						
110300	51110 Salaries	6,748,594.83	6,974,800.00	7,210,692.00	7,210,692.00	7,010,692.00	7,010,692.00
110300	51120 Overtime	361,191.10	392,618.56	337,000.00	337,000.00	300,000.00	300,000.00
110300	51140 Parttime	127,300.00	127,300.00	158,200.00	158,200.00	158,200.00	158,200.00
110300	51190 Supp Pay	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110300	51210 In Svc	68,000.00	144,800.00	87,200.00	87,200.00	87,200.00	87,200.00
110300	51220 Extrabudy	130,000.00	138,000.00				
110300	51310 Svc Award	2,500.00	2,850.00	2,925.00	2,925.00	2,925.00	2,925.00
110300	51320 Longevity	77,475.00	87,375.00	87,825.00	87,825.00	87,825.00	87,825.00
110300	51330 Sold Vac	90,000.00	90,000.00	102,000.00	102,000.00	102,000.00	102,000.00
110300	51340 Christmas	19,979.00	22,494.00	22,494.00	22,494.00	22,494.00	22,494.00
110300	51350 College	125.00	1,030.00	1,030.00	1,030.00	1,030.00	1,030.00
110300	51360 Sick Pay	24,925.00	35,700.00	36,300.00	36,300.00	36,300.00	36,300.00
110300	51400 Dental	70,200.00	70,200.00	74,260.00	74,260.00	74,260.00	74,260.00
110300	51410 SS	573,643.00	590,300.00	615,685.00	615,685.00	615,685.00	615,685.00
110300	51420 Health	1,874,313.32	1,989,750.00	2,089,240.00	2,089,240.00	2,089,240.00	2,089,240.00
110300	51430 Retirement	1,468,921.00	1,577,400.00	1,601,668.00	1,601,668.00	1,601,668.00	1,601,668.00
110300	51440 Life	77,600.00	82,500.00	85,850.00	85,850.00	85,850.00	85,850.00
110300	51450 Vision	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00
110300	51470 Unemplmnt	500.00	500.00	500.00	500.00	500.00	500.00
110300	51480 Ed Reimb	7,576.00	9,440.00	14,400.00	14,400.00	14,400.00	14,400.00
110300	51490 WC Claims	10,553.00	9,270.00	9,550.00	9,550.00	9,550.00	9,550.00
110300	51910 Laundry	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110300	51920 Physicals	12,000.00	10,000.00	12,000.00	12,000.00	12,000.00	12,000.00
110300	51930 Pre Emp	3,000.00	5,000.00	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL Personnel		11,779,096.25	12,395,387.56	12,585,519.00	12,585,519.00	12,348,519.00	12,348,519.00
5B	Operating						
110300	52110 Postage	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110300	52160 GPS	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
110300	52180 Radios	4,800.00	10,000.00	15,000.00	12,500.00	12,500.00	12,500.00
110300	52230 Public Ed	5,000.00	5,000.00	6,000.00	5,000.00	5,000.00	5,000.00
110300	52330 Sub Member	4,000.00	4,000.00	4,000.00	3,500.00	3,500.00	3,500.00
110300	52350 Accredit	5,500.00	7,000.00	9,000.00	8,000.00	7,000.00	7,000.00
110300	52360 Investigat	1,500.00	1,000.00	1,500.00	1,500.00	1,500.00	1,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110300	425.00	180.00	500.00	500.00	500.00	500.00
110300	70,300.00	77,559.00	80,670.00	80,670.00	80,670.00	80,670.00
110300	115,400.00	120,400.00	142,950.00	137,500.00	137,500.00	137,500.00
110300	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300	170,074.53	217,269.39	280,000.00	240,000.00	220,000.00	220,000.00
110300	2,000.00	1,400.00	2,000.00	1,500.00	1,500.00	1,500.00
110300	77,541.00	68,000.00	68,700.00	68,700.00	58,700.00	58,700.00
110300	101,050.00	93,759.81	90,000.00	90,000.00	85,000.00	85,000.00
110300	4,847.00	7,128.19	11,000.00	10,000.00	10,000.00	10,000.00
110300	1,200.00	1,200.00	3,000.00	2,000.00	2,000.00	2,000.00
110300	86,385.00	35,350.00	40,350.00	40,350.00	40,350.00	40,350.00
110300	6,936.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
110300	5,775.00	10,576.00	14,700.00	14,700.00	14,700.00	14,700.00
110300	32,259.00	41,300.00	35,000.00	35,000.00	30,000.00	30,000.00
110300	30,260.00	30,112.00	28,000.00	28,000.00	28,000.00	28,000.00
110300	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110300	91,797.00	69,185.00	75,185.00	75,185.00	75,185.00	75,185.00
110300	36,600.00	38,424.00	50,000.00	50,000.00	50,000.00	50,000.00
110300	204,425.00	212,394.00	220,900.00	220,900.00	220,900.00	220,900.00
110300	7,182.00	3,724.00	.00	.00	.00	.00
110300	14,505.72	16,536.16	.00	.00	.00	.00
110300	8,100.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110300	1,950.00	1,700.00	2,500.00	2,500.00	2,500.00	2,500.00
110300	23,851.00	26,753.00	27,560.00	27,560.00	27,560.00	27,560.00
110300	149,624.00	143,813.00	148,130.00	148,130.00	148,130.00	148,130.00
110300	112,404.00	109,489.00	111,750.00	111,750.00	111,750.00	111,750.00
110300	252,364.34	277,572.81	285,900.00	285,900.00	285,900.00	285,900.00
110300	515.00	531.00	310.00	310.00	310.00	310.00
TOTAL Operating	1,653,770.59	1,672,056.36	1,795,305.00	1,742,355.00	1,701,355.00	1,701,355.00

5C Capital

110300	24,593.68	2,991.85	115,500.00	115,500.00	95,500.00	95,500.00
110300	35,000.00	35,000.00	60,000.00	60,000.00	35,000.00	35,000.00
110300	101,800.00	109,939.00	144,100.00	144,100.00	144,100.00	144,100.00
TOTAL Capital	161,393.68	147,930.85	319,600.00	319,600.00	274,600.00	274,600.00
TOTAL Police	13,594,260.52	14,215,374.77	14,700,424.00	14,647,474.00	14,324,474.00	14,324,474.00
TOTAL General Fund	13,594,260.52	14,215,374.77	14,700,424.00	14,647,474.00	14,324,474.00	14,324,474.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	13,594,260.52	14,215,374.77	14,700,424.00	14,647,474.00	14,324,474.00	14,324,474.00
GRAND TOTAL	13,594,260.52	14,215,374.77	14,700,424.00	14,647,474.00	14,324,474.00	14,324,474.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110341 Animal Control						
5A Personnel						
110341 51110 Salaries	301,051.00	311,588.00	321,452.00	321,452.00	321,452.00	321,452.00
110341 51120 Overtime	15,000.00	15,000.00	16,000.00	15,000.00	13,000.00	13,000.00
110341 51310 Svc Award	.00	.00	100.00	100.00	100.00	100.00
110341 51320 Longevity	5,325.00	5,850.00	6,225.00	6,225.00	6,225.00	6,225.00
110341 51330 Sold Vac	4,500.00	4,800.00	5,120.00	5,120.00	5,120.00	5,120.00
110341 51340 Christmas	978.00	978.00	978.00	978.00	978.00	978.00
110341 51360 Sick Pay	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
110341 51400 Dental	3,800.00	3,990.00	4,190.00	4,190.00	4,190.00	4,190.00
110341 51410 SS	25,455.00	27,000.00	28,000.00	28,000.00	28,000.00	28,000.00
110341 51420 Health	77,100.00	83,564.00	87,743.00	87,743.00	87,743.00	87,743.00
110341 51430 Retirement	50,022.00	51,437.00	56,790.00	56,790.00	56,790.00	56,790.00
110341 51440 Life	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110341 51450 Vision	700.00	700.00	700.00	700.00	700.00	700.00
110341 51490 WC Claims	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110341 51910 Laundry	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341 51920 Physicals	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL Personnel	492,331.00	513,307.00	535,698.00	534,698.00	532,698.00	532,698.00
5B Operating						
110341 52110 Postage	200.00	200.00	200.00	200.00	200.00	200.00
110341 52160 GPS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341 52330 Sub Member	800.00	800.00	800.00	800.00	800.00	800.00
110341 52370 Advert	300.00	300.00	300.00	300.00	300.00	300.00
110341 52410 Utilities	10,300.00	10,300.00	10,720.00	10,720.00	10,720.00	10,720.00
110341 52450 Telephone	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
110341 52500 Spay/Neuter	40,000.00	43,925.00	45,000.00	45,000.00	40,000.00	40,000.00
110341 52510 VetExp	26,600.00	23,800.00	30,000.00	30,000.00	28,000.00	28,000.00
110341 52610 Veh Maint	5,000.00	6,359.00	5,000.00	5,000.00	3,000.00	3,000.00
110341 52660 Bid Maint	15,000.00	19,200.00	13,000.00	13,000.00	10,000.00	10,000.00
110341 52830 ProfDev	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
110341 52900 Card Fees	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341 52950 Landfill	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
110341 53190 Office	4,700.00	4,000.00	4,000.00	4,000.00	3,000.00	3,000.00
110341 53220 OSHASupply	500.00	500.00	500.00	500.00	500.00	500.00

NEXT YEAR BUDGET LEVELS REPORT

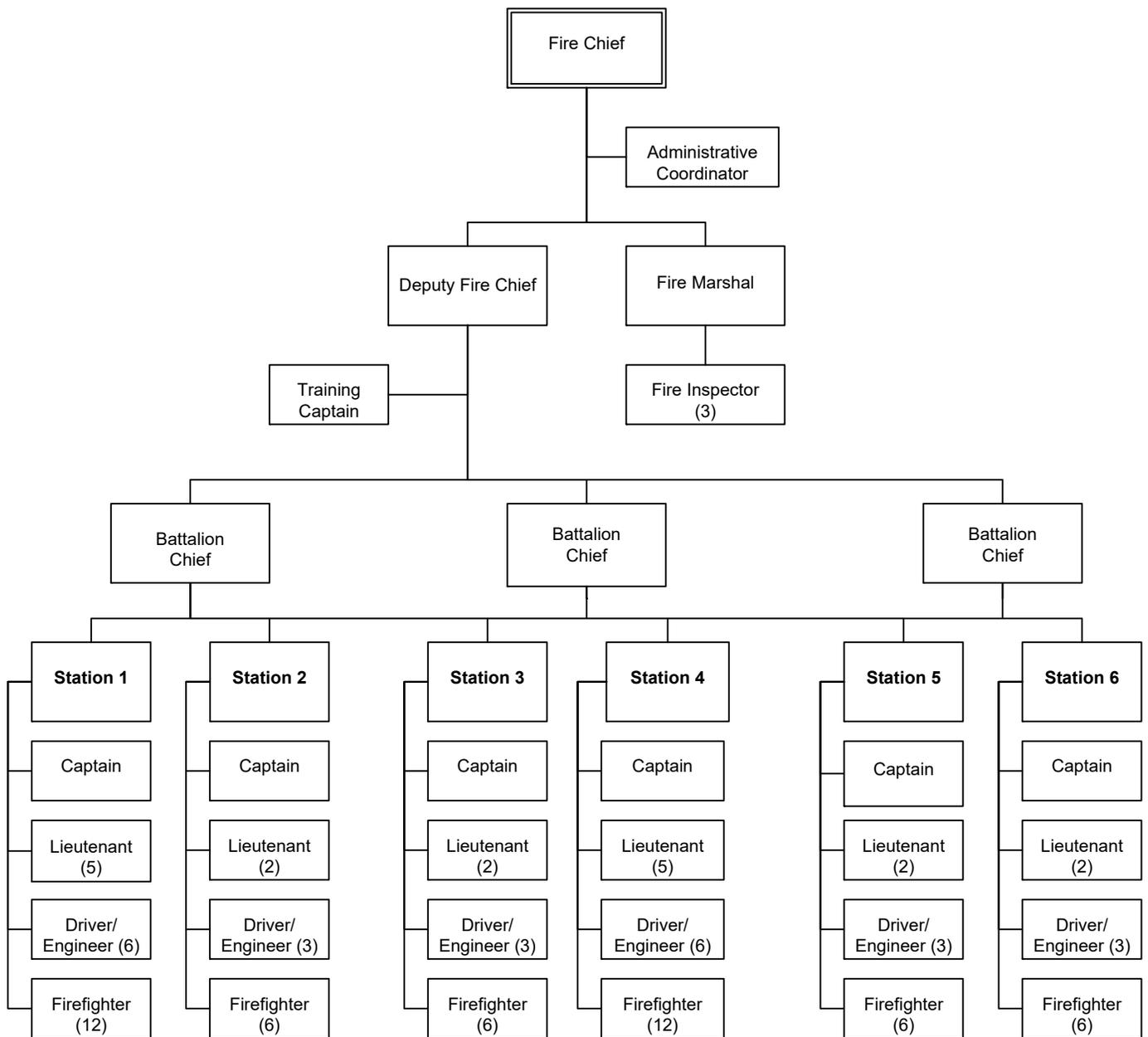
PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110341 53260 Uniform	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110341 53310 Gas	9,200.00	8,000.00	8,320.00	8,320.00	8,320.00	8,320.00
110341 53950 PetSupply	12,165.00	11,139.00	7,600.00	7,600.00	7,600.00	7,600.00
110341 53970 Volunteer	500.00	500.00	500.00	500.00	500.00	500.00
110341 55110 Ins-Bld	998.00	1,113.00	1,150.00	1,150.00	1,150.00	1,150.00
110341 55120 Ins-Veh	2,515.00	2,207.00	2,280.00	2,280.00	2,280.00	2,280.00
110341 55130 Ins-GenLia	1,282.00	1,164.00	1,200.00	1,200.00	1,200.00	1,200.00
110341 55140 Ins-WC	5,615.39	4,898.24	5,050.00	5,050.00	5,050.00	5,050.00
TOTAL Operating	153,975.39	156,705.24	153,920.00	153,920.00	140,920.00	140,920.00
5C Capital						
110341 99470 Equip	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
110341 99500 Hardware	1,000.00	3,000.00	3,000.00	3,000.00	2,000.00	2,000.00
TOTAL Capital	2,000.00	4,000.00	4,000.00	4,000.00	3,000.00	3,000.00
TOTAL Animal Control	648,306.39	674,012.24	693,618.00	692,618.00	676,618.00	676,618.00
TOTAL General Fund	648,306.39	674,012.24	693,618.00	692,618.00	676,618.00	676,618.00
TOTAL REVENUE	648,306.39	674,012.24	693,618.00	692,618.00	676,618.00	676,618.00
TOTAL EXPENSE	648,306.39	674,012.24	693,618.00	692,618.00	676,618.00	676,618.00
GRAND TOTAL	648,306.39	674,012.24	693,618.00	692,618.00	676,618.00	676,618.00

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

Cleveland Fire Department



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
110350 Fire							
5A Personnel							
110350	Salaries	6,395,686.00	6,666,500.00	6,850,511.00	6,850,511.00	6,650,511.00	6,650,511.00
110350	Overtime	233,573.00	277,649.90	300,000.00	325,000.00	300,000.00	300,000.00
110350	Fireruns	90.00	.00	4,140.00	4,140.00	4,140.00	4,140.00
110350	Supp Pay	101,500.00	112,000.00	115,000.00	115,000.00	115,000.00	115,000.00
110350	In Svc	81,600.00	85,600.00	85,600.00	85,600.00	85,600.00	85,600.00
110350	Svc Award	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110350	Longevity	87,075.00	108,150.00	110,000.00	110,000.00	110,000.00	110,000.00
110350	Sold Vac	40,000.00	40,000.00	65,000.00	55,000.00	55,000.00	55,000.00
110350	Christmas	16,406.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110350	Stick Pay	21,800.00	27,000.00	32,100.00	27,000.00	27,000.00	27,000.00
110350	Dental	90,710.00	95,250.00	100,013.00	100,013.00	100,013.00	100,013.00
110350	SS	512,431.00	519,000.00	520,000.00	520,000.00	520,000.00	520,000.00
110350	Health	1,832,954.00	1,924,602.00	2,020,832.10	2,020,832.10	2,020,832.10	2,020,832.10
110350	Retirement	1,611,470.00	1,702,600.00	1,776,646.20	1,776,646.20	1,776,646.20	1,776,646.20
110350	Life	82,246.00	86,338.00	90,676.00	90,676.00	90,676.00	90,676.00
110350	Vision	20,034.00	21,036.00	22,088.00	22,088.00	22,088.00	22,088.00
110350	Ed Reimb	28,650.00	30,000.00	48,000.00	48,000.00	48,000.00	48,000.00
110350	WC Claims	8,034.00	8,436.00	8,680.00	8,680.00	8,680.00	8,680.00
110350	Laundry	22,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00
110350	Physicals	48,000.00	53,500.00	53,500.00	53,500.00	53,500.00	53,500.00
110350	Pre Emp	35,000.00	40,000.00	42,000.00	40,000.00	40,000.00	40,000.00
TOTAL Personnel		11,272,259.00	11,848,681.90	12,295,786.30	12,303,686.30	12,078,686.30	12,078,686.30
5B Operating							
110350	Postage	500.00	500.00	500.00	500.00	500.00	500.00
110350	Radios	5,000.00	5,000.00	7,500.00	7,500.00	7,500.00	7,500.00
110350	Public Ed	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110350	Sub Member	4,000.00	4,000.00	4,500.00	4,000.00	4,000.00	4,000.00
110350	Accredit	4,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110350	Advert.	600.00	.00	600.00	600.00	600.00	600.00
110350	Utilities	132,355.00	136,326.00	140,416.00	140,416.00	140,416.00	140,416.00
110350	Telephone	69,010.00	69,217.00	71,294.00	71,294.00	71,294.00	71,294.00
110350	Appar Test	6,113.00	6,000.00	7,000.00	7,000.00	7,000.00	7,000.00
110350	Veh Maint	100,000.00	132,812.76	125,000.00	125,000.00	125,000.00	125,000.00

NEXT YEAR BUDGET LEVELS REPORT

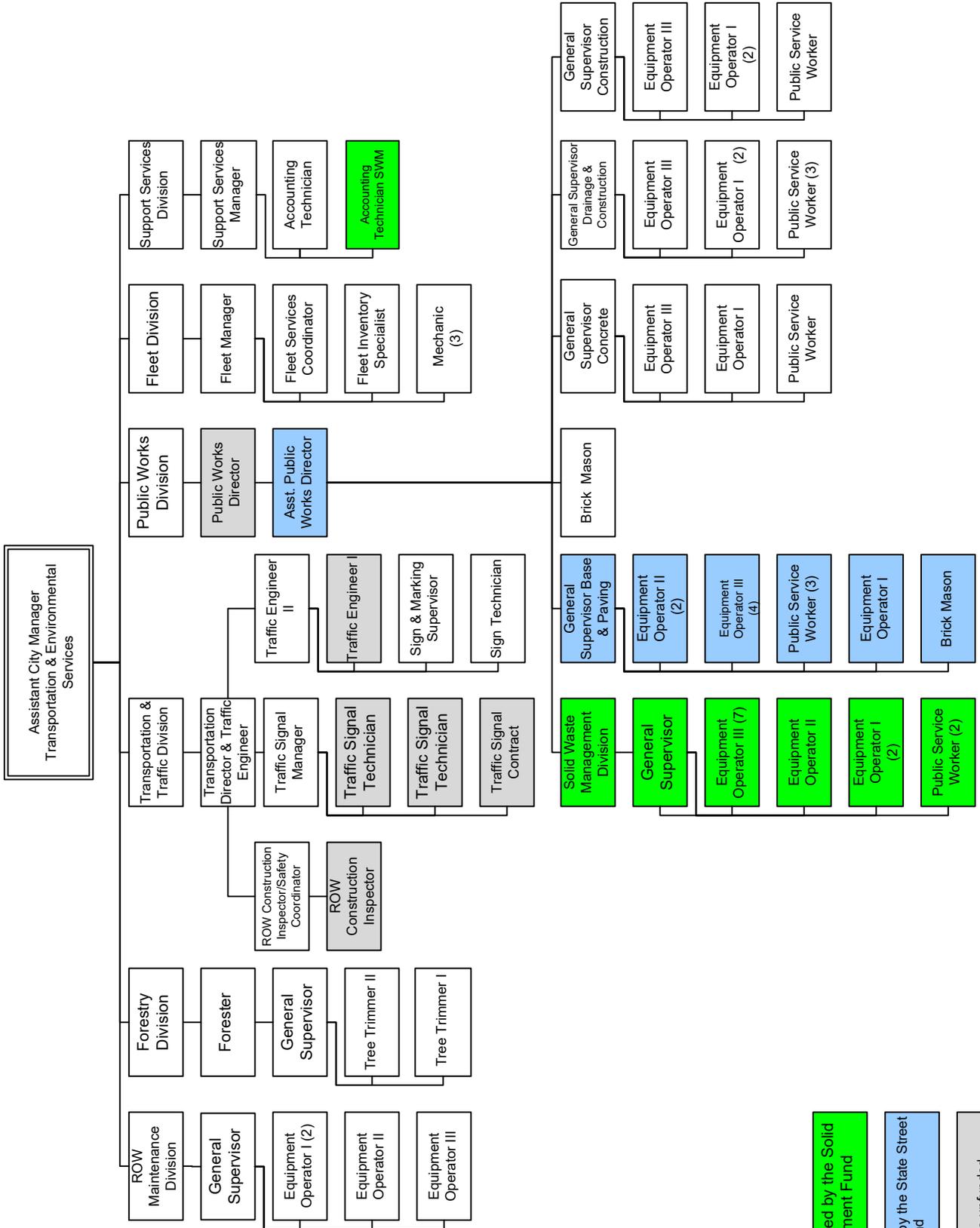
PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110350	5,387.00	6,000.00	8,000.00	8,000.00	6,000.00	6,000.00
110350	5,000.00	15,600.00	12,000.00	12,000.00	11,000.00	11,000.00
110350	106,973.06	85,000.00	85,000.00	85,000.00	92,500.00	92,500.00
110350	20,000.00	20,000.00	30,000.00	20,000.00	19,000.00	19,000.00
110350	2,000.00	7,000.00	7,000.00	7,000.00	6,000.00	6,000.00
110350	2,000.00	5,500.00	2,500.00	2,500.00	1,500.00	1,500.00
110350	8,000.00	8,000.00	8,000.00	8,000.00	7,000.00	7,000.00
110350	16,321.00	41,500.00	45,000.00	41,500.00	36,500.00	36,500.00
110350	2,500.00	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00
110350	15,000.00	16,500.00	15,500.00	15,500.00	15,500.00	15,500.00
110350	33,000.00	38,000.00	39,500.00	39,500.00	39,500.00	39,500.00
110350	66,000.00	69,300.00	72,072.00	72,072.00	72,072.00	72,072.00
110350	114,848.00	109,000.00	110,000.00	110,000.00	105,000.00	105,000.00
110350	6,000.00	6,000.00	6,500.00	6,500.00	6,500.00	6,500.00
110350	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110350	1,381.50	11,531.53	.00	.00	.00	.00
110350	28,672.00	28,672.00	29,533.00	29,533.00	29,533.00	29,533.00
110350	135,842.00	113,848.15	120,506.00	120,506.00	120,506.00	120,506.00
110350	34,139.00	36,422.00	37,515.00	37,515.00	37,515.00	37,515.00
110350	145,739.68	126,213.64	157,590.00	150,000.00	150,000.00	150,000.00
110350	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL Operating	1,083,781.24	1,113,443.08	1,162,026.00	1,140,436.00	1,130,936.00	1,130,936.00
5C Capital						
110350	1,186.84	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
110350	99,821.10	115,510.97	100,000.00	100,000.00	95,000.00	95,000.00
110350	15,379.09	12,000.00	22,000.00	22,000.00	12,000.00	12,000.00
110350	46,661.91	42,486.00	46,800.00	46,800.00	46,800.00	46,800.00
TOTAL Capital	163,048.94	172,996.97	171,800.00	171,800.00	156,800.00	156,800.00
TOTAL Fire	12,519,089.18	13,135,121.95	13,629,612.30	13,615,922.30	13,366,422.30	13,366,422.30
TOTAL General Fund	12,519,089.18	13,135,121.95	13,629,612.30	13,615,922.30	13,366,422.30	13,366,422.30
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	12,519,089.18	13,135,121.95	13,629,612.30	13,615,922.30	13,366,422.30	13,366,422.30
GRAND TOTAL	12,519,089.18	13,135,121.95	13,629,612.30	13,615,922.30	13,366,422.30	13,366,422.30

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

Transportation & Environmental Services



Note: Positions funded by the Solid Waste Management Fund

Note: Positions funded by the State Street Aid Fund

Note: Positions are unfunded.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110400 Public works						
5A Personnel						
110400	1,090,270.00	1,407,000.00	1,536,700.00	1,536,700.00	1,526,700.00	1,526,700.00
110400	21,000.00	24,000.00	21,000.00	21,000.00	20,000.00	20,000.00
110400	31,000.00	38,000.00	31,000.00	31,000.00	31,000.00	31,000.00
110400	10,400.00	12,480.00	12,500.00	12,500.00	12,500.00	12,500.00
110400	700.00	700.00	700.00	700.00	700.00	700.00
110400	575.00	450.00	500.00	500.00	500.00	500.00
110400	17,850.00	19,800.00	18,300.00	18,300.00	18,300.00	18,300.00
110400	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
110400	3,912.00	4,401.00	4,600.00	4,600.00	4,600.00	4,600.00
110400	125.00	125.00	125.00	125.00	125.00	125.00
110400	3,000.00	3,000.00	3,300.00	3,300.00	3,300.00	3,300.00
110400	18,850.00	16,900.00	20,300.00	20,300.00	20,300.00	20,300.00
110400	98,674.00	114,700.00	123,700.00	123,700.00	123,700.00	123,700.00
110400	394,125.00	363,700.00	424,200.00	424,200.00	424,200.00	424,200.00
110400	213,812.00	255,300.00	275,600.00	275,600.00	275,600.00	275,600.00
110400	14,796.00	18,455.00	20,100.00	20,100.00	20,100.00	20,100.00
110400	3,550.00	2,800.00	3,100.00	3,100.00	3,100.00	3,100.00
110400	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110400	600.00	600.00	600.00	600.00	600.00	600.00
110400	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
110400	4,200.00	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00
110400	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
TOTAL Personnel	1,949,239.00	2,309,311.00	2,523,225.00	2,523,225.00	2,512,225.00	2,512,225.00
5B Operating						
110400	200.00	200.00	200.00	200.00	200.00	200.00
110400	3,100.00	3,100.00	3,300.00	3,300.00	3,300.00	3,300.00
110400	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110400	500.00	900.00	900.00	900.00	900.00	900.00
110400	300.00	300.00	300.00	300.00	300.00	300.00
110400	42,230.00	43,500.00	45,200.00	45,200.00	45,200.00	45,200.00
110400	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
110400	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00
110400	17,071.80	14,500.00	14,500.00	14,500.00	12,500.00	12,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110400 52830 ProfDev	450.00	4,000.00	4,000.00	4,000.00	3,000.00	3,000.00
110400 52880 Wk Session	.00	200.00	200.00	200.00	200.00	200.00
110400 53190 Office	4,054.00	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00
110400 53210 Opsupply	21,182.00	15,000.00	16,000.00	16,000.00	15,000.00	15,000.00
110400 53220 OSHASupply	3,735.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
110400 53260 Uniform	10,745.00	12,000.00	13,750.00	13,750.00	13,750.00	13,750.00
110400 53310 Gas	95,600.00	99,500.00	99,000.00	99,000.00	99,000.00	99,000.00
110400 53320 Repair	150,580.00	241,914.48	150,000.00	150,000.00	150,000.00	150,000.00
110400 53410 SignSupply	35,450.00	35,000.00	40,000.00	40,000.00	35,000.00	35,000.00
110400 53420 SafetyMark	.00	.00	70,000.00	.00	.00	.00
110400 53450 Thermo	.00	.00	35,000.00	.00	.00	.00
110400 54710 PavingMat	403,000.00	345,000.00	395,000.00	395,000.00	345,000.00	345,000.00
110400 55110 Ins-Bid	11,414.00	13,562.00	14,000.00	14,000.00	14,000.00	14,000.00
110400 55120 Ins-Veh	29,220.00	22,252.47	23,000.00	23,000.00	23,000.00	23,000.00
110400 55130 Ins-GenLia	9,420.00	9,952.44	10,300.00	10,300.00	10,300.00	10,300.00
110400 55140 Ins-WC	33,645.59	47,381.32	48,900.00	48,900.00	48,900.00	48,900.00
110400 55950 EE Apprec	4,200.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
110400 55990 Misc	830.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL Operating	898,427.39	948,762.71	1,024,050.00	919,050.00	858,550.00	858,550.00
5C Capital						
110400 99470 Equip	5,000.00	5,000.00	23,500.00	23,500.00	10,500.00	10,500.00
110400 99500 Hardware	2,154.00	5,000.00	5,000.00	5,000.00	3,000.00	3,000.00
TOTAL Capital	7,154.00	10,000.00	28,500.00	28,500.00	13,500.00	13,500.00
TOTAL Public Works	2,854,820.39	3,268,073.71	3,575,775.00	3,470,775.00	3,384,275.00	3,384,275.00
TOTAL General Fund	2,854,820.39	3,268,073.71	3,575,775.00	3,470,775.00	3,384,275.00	3,384,275.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	2,854,820.39	3,268,073.71	3,575,775.00	3,470,775.00	3,384,275.00	3,384,275.00
GRAND TOTAL	2,854,820.39	3,268,073.71	3,575,775.00	3,470,775.00	3,384,275.00	3,384,275.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110421 Street Lighting						
5B Operating						
110421 52410	1,100,000.00	1,100,000.00	1,100,000.00	975,000.00	975,000.00	975,000.00
110421 52470	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110421 52480	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00	12,700.00
110421 52490	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
110421 52640	850,000.00	855,000.00	855,000.00	855,000.00	855,000.00	855,000.00
TOTAL Operating	2,037,700.00	2,042,700.00	2,042,700.00	1,917,700.00	1,917,700.00	1,917,700.00
5C Capital						
110421 99470	10,000.00	10,000.00	28,500.00	28,500.00	20,500.00	20,500.00
TOTAL Capital	10,000.00	10,000.00	28,500.00	28,500.00	20,500.00	20,500.00
TOTAL Street Lighting	2,047,700.00	2,052,700.00	2,071,200.00	1,946,200.00	1,938,200.00	1,938,200.00
TOTAL General Fund	2,047,700.00	2,052,700.00	2,071,200.00	1,946,200.00	1,938,200.00	1,938,200.00
TOTAL REVENUE	2,047,700.00	2,052,700.00	2,071,200.00	1,946,200.00	1,938,200.00	1,938,200.00
TOTAL EXPENSE	2,047,700.00	2,052,700.00	2,071,200.00	1,946,200.00	1,938,200.00	1,938,200.00
GRAND TOTAL	2,047,700.00	2,052,700.00	2,071,200.00	1,946,200.00	1,938,200.00	1,938,200.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110123 Fleet						
5A Personnel						
110123 51110	368,758.00	407,200.00	411,000.00	411,000.00	411,000.00	411,000.00
110123 51120	6,000.00	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00
110123 51310	400.00	250.00	.00	.00	.00	.00
110123 51320	7,650.00	9,075.00	8,100.00	8,100.00	8,100.00	8,100.00
110123 51330	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00
110123 51340	980.00	980.00	980.00	980.00	980.00	980.00
110123 51360	600.00	950.00	950.00	950.00	950.00	950.00
110123 51400	5,038.00	3,600.00	4,000.00	4,000.00	4,000.00	4,000.00
110123 51410	29,818.00	33,300.00	33,500.00	33,500.00	33,500.00	33,500.00
110123 51420	90,631.00	81,100.00	86,200.00	86,200.00	86,200.00	86,200.00
110123 51430	66,963.00	74,600.00	75,100.00	75,100.00	75,100.00	75,100.00
110123 51440	4,575.00	5,104.00	5,200.00	5,200.00	5,200.00	5,200.00
110123 51450	1,079.00	660.00	700.00	700.00	700.00	700.00
110123 51490	500.00	500.00	500.00	500.00	500.00	500.00
TOTAL Personnel	592,592.00	632,919.00	641,830.00	640,830.00	640,830.00	640,830.00
5B Operating						
110123 52110	4.00	200.00	200.00	200.00	200.00	200.00
110123 52330	216.00	220.00	300.00	300.00	300.00	300.00
110123 52370	.00	.00	200.00	200.00	200.00	200.00
110123 52410	24,900.00	25,700.00	26,500.00	26,500.00	26,500.00	26,500.00
110123 52450	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00
110123 52610	3,244.00	3,400.00	2,350.00	2,350.00	2,000.00	2,000.00
110123 52620	6,700.00	9,300.00	9,300.00	9,300.00	8,300.00	8,300.00
110123 52660	13,650.00	11,000.00	11,000.00	11,000.00	9,000.00	9,000.00
110123 52830	5,000.00	4,000.00	4,000.00	4,000.00	3,000.00	3,000.00
110123 53190	2,800.00	2,300.00	2,200.00	2,200.00	2,000.00	2,000.00
110123 53220	2,839.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110123 53260	2,340.00	2,702.00	2,800.00	2,800.00	2,800.00	2,800.00
110123 53310	3,150.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
110123 53320	6,063.00	5,291.00	6,100.00	6,100.00	5,100.00	5,100.00
110123 55110	5,181.00	5,809.00	6,000.00	6,000.00	6,000.00	6,000.00
110123 55120	1,319.00	1,415.00	1,500.00	1,500.00	1,500.00	1,500.00
110123 55130	1,434.00	1,309.00	1,400.00	1,400.00	1,400.00	1,400.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110123 55140 Ins-WC	8,115.63	7,055.81	7,300.00	7,300.00	7,300.00	7,300.00
TOTAL Operating	95,155.63	93,601.81	95,050.00	95,050.00	89,500.00	89,500.00
5C Capital						
110123 99470 Equip	17,596.00	9,347.20	3,000.00	3,000.00	2,000.00	2,000.00
110123 99500 Hardware	4,800.00	1,798.00	2,200.00	2,200.00	1,200.00	1,200.00
110123 99510 Software	17,044.00	16,689.00	25,200.00	25,200.00	25,200.00	25,200.00
TOTAL Capital	39,440.00	27,834.20	30,400.00	30,400.00	28,400.00	28,400.00
TOTAL Fleet	727,187.63	754,355.01	767,280.00	766,280.00	758,730.00	758,730.00
TOTAL General Fund	727,187.63	754,355.01	767,280.00	766,280.00	758,730.00	758,730.00
TOTAL REVENUE						
TOTAL EXPENSE	727,187.63	754,355.01	767,280.00	766,280.00	758,730.00	758,730.00
GRAND TOTAL	727,187.63	754,355.01	767,280.00	766,280.00	758,730.00	758,730.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110122 Forestry and Landscaping						
5A Personnel						
110122 51110 Salaries	471,871.00	504,300.00	490,150.00	490,150.00	490,150.00	490,150.00
110122 51120 Overtime	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
110122 51140 Parttime	24,500.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
110122 51310 Svc Award	.00	75.00	200.00	200.00	200.00	200.00
110122 51320 Longevity	10,050.00	8,850.00	8,025.00	8,025.00	8,025.00	8,025.00
110122 51330 Sold Vac	9,000.00	9,000.00	6,500.00	6,500.00	6,500.00	6,500.00
110122 51340 Christmas	1,467.00	1,467.00	1,500.00	1,500.00	1,500.00	1,500.00
110122 51360 Sick Pay	2,000.00	1,700.00	2,000.00	2,000.00	2,000.00	2,000.00
110122 51400 Dental	6,000.00	5,400.00	4,600.00	4,600.00	4,600.00	4,600.00
110122 51410 SS	42,148.00	42,000.00	40,400.00	40,400.00	40,400.00	40,400.00
110122 51420 Health	115,910.00	118,900.00	104,700.00	104,700.00	104,700.00	104,700.00
110122 51430 Retirement	89,218.00	91,600.00	87,900.00	87,900.00	87,900.00	87,900.00
110122 51440 Life	5,987.00	6,266.00	6,025.00	6,025.00	6,025.00	6,025.00
110122 51450 Vision	1,242.00	1,000.00	800.00	800.00	800.00	800.00
110122 51490 WC Claims	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
110122 51920 Physicals	500.00	480.00	500.00	500.00	500.00	500.00
110122 52820 Car Allow	2,100.00	2,800.00	.00	.00	.00	.00
TOTAL Personnel	786,493.00	814,338.00	773,800.00	773,800.00	773,800.00	773,800.00
5B Operating						
110122 52110 Postage	100.00	100.00	100.00	100.00	100.00	100.00
110122 52160 GPS	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00
110122 52330 Sub Member	600.00	600.00	600.00	600.00	600.00	600.00
110122 52410 Utilities	4,350.00	4,500.00	4,700.00	4,700.00	4,700.00	4,700.00
110122 52450 Telephone	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00
110122 52550 ContrSyc	30,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
110122 52610 Veh Maint	152,523.14	50,000.00	50,000.00	50,000.00	40,000.00	40,000.00
110122 52620 Equ Maint	707.00	1,000.00	1,000.00	1,000.00	500.00	500.00
110122 52660 Bid Maint	2,000.00	.00	500.00	500.00	500.00	500.00
110122 52830 ProfDev	2,000.00	2,000.00	2,000.00	2,000.00	1,500.00	1,500.00
110122 52880 Wk Session	1,100.00	1,100.00	1,100.00	1,100.00	1,600.00	1,600.00
110122 53190 Office	750.00	800.00	800.00	800.00	550.00	550.00
110122 53210 OpSupply	12,683.00	9,200.00	11,500.00	10,000.00	9,000.00	9,000.00
110122 53260 Uniform	5,285.00	4,750.00	5,000.00	5,000.00	5,000.00	5,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110122 53280	9,000.00	8,000.00	8,000.00	8,000.00	7,000.00	7,000.00
110122 53310	32,048.00	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00
110122 53990	8,408.27	15,910.89	.00	.00	.00	.00
110122 55120	13,901.00	15,159.00	15,650.00	15,650.00	15,650.00	15,650.00
110122 55130	1,947.00	1,762.00	1,820.00	1,820.00	1,820.00	1,820.00
110122 55140	14,078.47	8,453.45	8,710.00	8,710.00	8,710.00	8,710.00
TOTAL Operating	302,580.88	206,435.34	194,580.00	193,080.00	179,330.00	179,330.00
5C Capital						
110122 99470	1,000.00	3,920.00	2,500.00	2,500.00	1,500.00	1,500.00
110122 99500	750.00	1,300.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL Capital	1,750.00	5,220.00	3,500.00	3,500.00	2,500.00	2,500.00
TOTAL Forestry and Landscapi	1,090,823.88	1,025,993.34	971,880.00	970,380.00	955,630.00	955,630.00
TOTAL General Fund	1,090,823.88	1,025,993.34	971,880.00	970,380.00	955,630.00	955,630.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,090,823.88	1,025,993.34	971,880.00	970,380.00	955,630.00	955,630.00
GRAND TOTAL	1,090,823.88	1,025,993.34	971,880.00	970,380.00	955,630.00	955,630.00

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Grants and Other Agency Support

Programs, Services, and Functions:

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

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

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

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

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

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

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

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

**FUNDING PERCENTAGES AND SOURCES
FOR JOINT AGENCIES**

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
110700 Appropriations						
5B Operating						
110700 57000 Jntly Fund	4,176.00	143,540.00	134,000.00	144,000.00	139,000.00	139,000.00
110700 57010 Museum	13,746.00	0.00	0.00	0.00	0.00	0.00
110700 57030 PEP Dues	10,824.00	11,040.00	11,000.00	11,000.00	11,000.00	11,000.00
110700 57040 Econ Dev	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
110700 57050 SETDD Dues	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110700 57060 Mainstreet	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700 57070 Cemetary	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
110700 57080 CrtCommSvc	81,000.00	65,000.00	75,000.00	75,000.00	75,000.00	75,000.00
110700 57090 KAB	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00	28,200.00
110700 57100 Juve Crtr	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110700 57120 SETHRATran	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
110700 57130 911	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
110700 57140 EMA	117,554.00	112,000.00	112,000.00	115,000.00	115,000.00	115,000.00
110700 57150 MainStProj	9,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110700 57170 VetAffairs	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00
110700 57180 Behav Rsch	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700 57200 LifeBridge	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
110700 57210 CommSvcs	97,000.00	107,420.00	108,000.00	108,000.00	108,000.00	108,000.00
110700 57220 EMS	0.00	0.00	0.00	0.00	0.00	0.00
110700 57250 CYFootball	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
110700 57260 AquaTigers	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700 57270 BG Club	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00
110700 57290 WaterDogs	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110700 57310 Soccer	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700 57330 SoccerLand	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700 57340 CSA-BCCSA	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
110700 57350 July4th	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
110700 57370 Land Bank	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
110700 57400 VocSchool	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00	30,700.00
TOTAL Operating	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00
TOTAL Appropriations	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00
TOTAL General Fund	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00
TOTAL REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00
GRAND TOTAL	1,451,500.00	1,567,200.00	1,568,200.00	1,581,200.00	1,586,200.00	1,586,200.00

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

Transfer to other Funds

Programs, Services, and Functions:

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

The General Fund makes transfers to the School General Fund to support the school system beyond what it receives from the federal, state, and county governments. In FY2024 the latest state statistics available, Bradley County spent \$11,034.13 per student for total operating costs of the Bradley County School System (BCSS). The State average was \$12,749.43, which means the BCSS was \$1,715.30 below the State average. In FY2024 Cleveland City Schools spent \$12,943.46 per pupil on operating costs. This is \$1,909.33 more than the BCSS, and \$194.03 above the State average. The bulk of this additional operating money comes from the city. This supplement for FY2026 increased \$6,606,800.

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 General Fund transfer to debt service for school related projects for FY26 is \$4,658,773. The transfer to the Debt Service Fund for the city is \$7,513,272.

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 \$705,000.

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

The General Fund will transfer \$65,000 to the Metropolitan Planning Organization Fund to match Federal and State grants and \$50,000 to the Community Development Block Grant Fund. In total, the General Fund is budgeted to transfer \$18,870,072 in FY2026 to these other funds.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

General Fund	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
Other Financing Sources						
5D Other Sources (Uses)						
110999 57610 Tfr School	6,024,900.00	6,383,380.00	6,400,000.00	6,606,800.00	6,606,800.00	6,606,800.00
110999 57620 Tfr Debt	7,022,368.00	8,078,783.15	7,713,272.00	7,513,272.00	7,513,272.00	7,513,272.00
110999 57630 TfrLibrary	707,000.00	690,550.00	690,550.00	702,000.00	705,000.00	705,000.00
110999 57660 TfrCIP	1,076,521.00	13,665,176.20	965,000.00	2,965,000.00	3,930,000.00	3,930,000.00
110999 57670 TfrMPO	100,000.00	100,000.00	75,000.00	75,000.00	65,000.00	65,000.00
110999 57680 TfrCDBG	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
TOTAL other Sources (Uses)	14,980,789.00	28,967,889.35	15,893,822.00	17,912,072.00	18,870,072.00	18,870,072.00
TOTAL other Financing Source	14,980,789.00	28,967,889.35	15,893,822.00	17,912,072.00	18,870,072.00	18,870,072.00
TOTAL General Fund	14,980,789.00	28,967,889.35	15,893,822.00	17,912,072.00	18,870,072.00	18,870,072.00
TOTAL REVENUE	14,980,789.00	28,967,889.35	15,893,822.00	17,912,072.00	18,870,072.00	18,870,072.00
TOTAL EXPENSE	14,980,789.00	28,967,889.35	15,893,822.00	17,912,072.00	18,870,072.00	18,870,072.00
GRAND TOTAL	14,980,789.00	28,967,889.35	15,893,822.00	17,912,072.00	18,870,072.00	18,870,072.00

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

SPECIAL REVENUE FUNDS

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

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

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

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

Intergovernmental revenues provide 82.4% of the funding for Special Revenue Fund budgets. Education funding received from Bradley County, the State of Tennessee, and the Federal government accounts for over 85.7% of this revenue. Other sources include the state gas tax accounted for in the State Street Aid Fund, and state and federal grants for the Community Development Block Grant program and the Metropolitan Planning Organization program.

Charges for services revenues provide 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.

Special Revenue Funds receive 9.1% of their funds as a transfer from other funds. The city's General Fund will transfer more than \$6.6 million to the School Fund for education, \$705,000 to support the Cleveland Public Library, \$65,000 for the Metropolitan Planning program and \$50,000 to the Community Development Block Grant Fund.

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

- Community Development
- Public Safety
- Public Works
- Culture and Recreation
- Education
- Capital Outlay

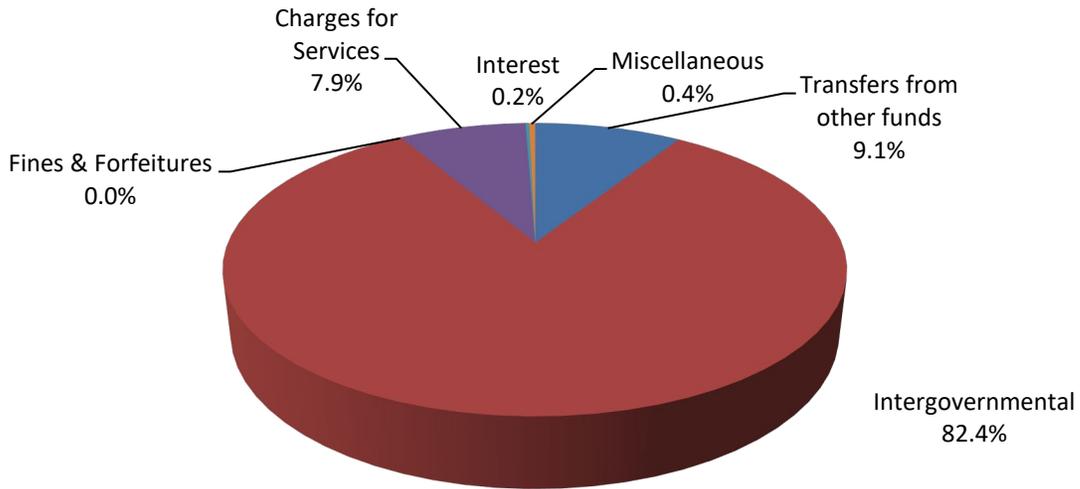
More than 85.7%, or \$70 million, of the \$80 million in total expenditures and other financing uses of the Special Revenue Funds is spent on education. Almost 8.9% is spent on public works including projects and programs within the State Street Aid Fund and Solid Waste Management Fund.

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

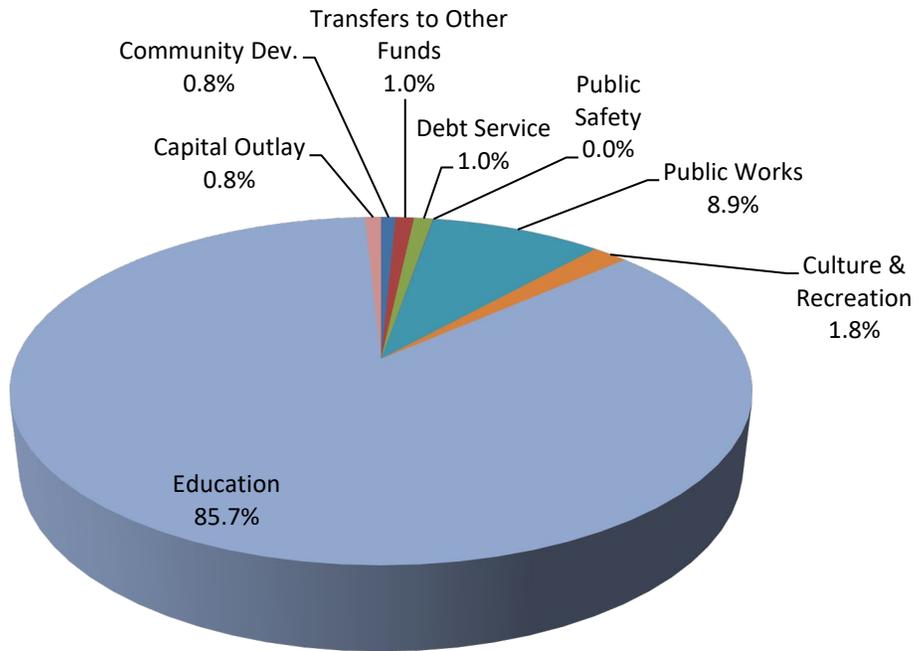
Special Revenue Funds Budget Summary

	FY2024 ACTUAL BUDGET	FY2025 ORIGINAL BUDGET	FY2025 AMENDED BUDGET	FY2026 PROPOSED BUDGET	% OF TOTAL BUDGET
<i>Revenues and Other</i>					
<i>Financial Resources</i>					
Intergovernmental Revenues	\$78,141,595	\$67,236,261	\$68,171,329	\$67,225,298	82.4%
Charges for Services	\$6,272,400	\$6,307,462	\$6,279,930	\$6,450,707	7.9%
Fines and Forfeitures	\$240	\$0	\$270	\$0	0.0%
Interest (Investment) Income	\$1,003,676	\$31,300	\$334,266	\$177,800	0.2%
Miscellaneous Revenues	\$3,659,405	\$307,829	\$1,570,181	\$309,829	0.4%
Transfer from Other Funds	\$6,881,900	\$7,223,930	\$7,223,930	\$7,426,800	9.1%
<i>Total Revenues and Other</i>					
<i>Financial Resources</i>	\$95,959,216	\$81,106,782	\$83,579,906	\$81,590,434	100.0%
<i>Expenditures and Other</i>					
<i>Financing Uses</i>					
Community Development	\$371,564	\$600,874	\$732,745	\$612,039	0.8%
Public Safety	\$834,447	\$241,013	\$338,256	\$25,200	0.0%
Public Works	\$6,677,314	\$7,116,851	\$7,155,705	\$7,227,301	8.9%
Culture and Recreation	\$1,366,737	\$1,494,410	\$1,508,379	\$1,492,870	1.8%
Education	\$78,509,838	\$69,370,780	\$69,467,743	\$69,370,780	85.7%
Capital Outlay	\$1,428,398	\$661,800	\$2,892,535	\$681,620	0.8%
Debt Service Principal	\$0	\$801,524	\$674,040	\$801,524	1.0%
Debt Service Interest & Other	\$0	\$0	\$174,046	\$0	0.0%
Transfers to Other Funds	\$1,299,004	\$837,095	\$837,095	\$777,025	1.0%
<i>Total Expenditures and</i>					
<i>Other Financing Uses</i>	\$90,487,302	\$81,124,347	\$83,780,544	\$80,988,359	100%
<i>Increase (Decrease) in Fund Balance</i>	\$ 5,471,914	\$ (17,565)	\$ (200,638)	\$ 602,075	
<i>Fund Balance at Beginning of FY</i>	\$ 22,765,290	\$ 28,237,204	\$ 28,237,204	\$ 28,036,566	
<i>Fund Balance at End of FY</i>	\$ 28,237,204	\$ 28,219,639	\$ 28,036,566	\$ 28,638,641	

Summary of Special Revenue Funds Revenue and Other Sources - FY2026

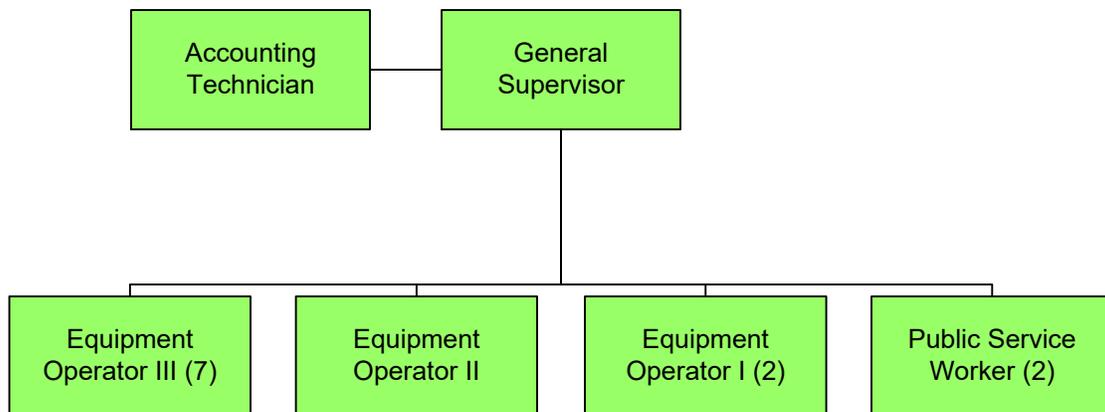


Summary of Special Revenue Funds Expenditures and Other Uses - FY2026



SOLID WASTE MANAGEMENT

Solid Waste Management



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Solid Waste Management		2024	2025	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	CITY MANAGER	ADOPTED
121	Solid waste Management					
3D	Charges for services					
121	34412 Comm Grbpg	-2,513,390.00	-2,693,150.00	-2,800,208.00	-2,800,208.00	-2,800,208.00
121	34413 Res Grbpg	-3,231,506.00	-3,331,727.00	-3,367,914.00	-3,367,914.00	-3,367,914.00
	TOTAL Charges for services	-5,744,896.00	-6,024,877.00	-6,168,122.00	-6,168,122.00	-6,168,122.00
3F	Interest					
121	36110 Int-Gen	-78,000.00	-138,000.00	-1,000.00	-69,000.00	-69,000.00
	TOTAL Interest	-78,000.00	-138,000.00	-1,000.00	-69,000.00	-69,000.00
3G	Miscellaneous					
121	36980 ReimbVeh	.00	-2,210.19	.00	.00	.00
121	36990 Misc Rev	.00	-742.00	.00	.00	.00
	TOTAL Miscellaneous	.00	-2,952.19	.00	.00	.00
	TOTAL Solid waste Management	-5,822,896.00	-6,165,829.19	-6,169,122.00	-6,237,122.00	-6,237,122.00
	TOTAL Solid waste Management	-5,822,896.00	-6,165,829.19	-6,169,122.00	-6,237,122.00	-6,237,122.00
	TOTAL REVENUE	-5,822,896.00	-6,165,829.19	-6,169,122.00	-6,237,122.00	-6,237,122.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00
	GRAND TOTAL	-5,822,896.00	-6,165,829.19	-6,169,122.00	-6,237,122.00	-6,237,122.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Solid Waste Management		2024	2025	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER
		ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
5A						
Solid waste Mgt						
Personnel						
121431	Salaries	618,001.00	774,500.00	792,400.00	792,400.00	792,400.00
121431	Overtime	18,000.00	22,800.00	18,000.00	18,000.00	16,000.00
121431	Supp Pay	630.00	630.00	630.00	630.00	650.00
121431	Svc Award	75.00	200.00	325.00	325.00	325.00
121431	Longevity	12,825.00	12,825.00	13,350.00	13,350.00	13,350.00
121431	Sold Vac	6,000.00	6,500.00	6,500.00	6,500.00	6,500.00
121431	Christmas	1,625.00	2,445.00	2,500.00	2,500.00	2,500.00
121431	Sick Pay	1,300.00	1,500.00	1,600.00	1,600.00	1,600.00
121431	Dental	11,010.00	9,700.00	10,200.00	10,200.00	10,200.00
121431	SS	53,576.00	62,900.00	63,900.00	63,900.00	63,900.00
121431	Health	217,350.00	215,600.00	215,900.00	215,900.00	215,900.00
121431	Retirement	120,364.00	141,200.00	143,500.00	143,500.00	143,500.00
121431	Life	7,814.00	9,700.00	9,900.00	9,900.00	9,900.00
121431	Vision	2,400.00	1,800.00	1,800.00	1,800.00	1,800.00
121431	WC Claims	2,930.00	3,000.00	3,000.00	3,000.00	3,000.00
121431	Physicals	500.00	500.00	500.00	500.00	500.00
121431	Safe Shoes	1,985.00	2,800.00	2,800.00	2,800.00	2,800.00
TOTAL Personnel		1,076,425.00	1,268,620.00	1,286,825.00	1,286,825.00	1,284,825.00
5B						
Operating						
121431	Postage	.00	100.00	100.00	100.00	100.00
121431	GPS	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
121431	Sub Member	.00	100.00	100.00	100.00	100.00
121431	Advert.	.00	200.00	200.00	200.00	200.00
121431	Bid Maint	3,625.00	7,300.00	5,000.00	5,000.00	4,000.00
121431	ProfDev	150.00	400.00	400.00	400.00	400.00
121431	Tiredsp	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
121431	Landfill	468,650.00	464,000.00	464,000.00	464,000.00	454,000.00
121431	Resident	1,757,430.00	1,797,350.00	1,906,690.00	1,906,690.00	1,906,690.00
121431	Commercial	1,773,045.00	1,962,350.00	1,953,000.00	1,953,000.00	1,953,000.00
121431	ComRecycle	132,993.00	156,150.00	141,636.00	141,636.00	140,636.00
121431	BC Recycle	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
121431	Office	1,000.00	1,000.00	1,100.00	1,100.00	1,000.00
121431	Opsupply	7,350.00	5,000.00	5,000.00	5,000.00	4,000.00

NEXT YEAR BUDGET LEVELS REPORT

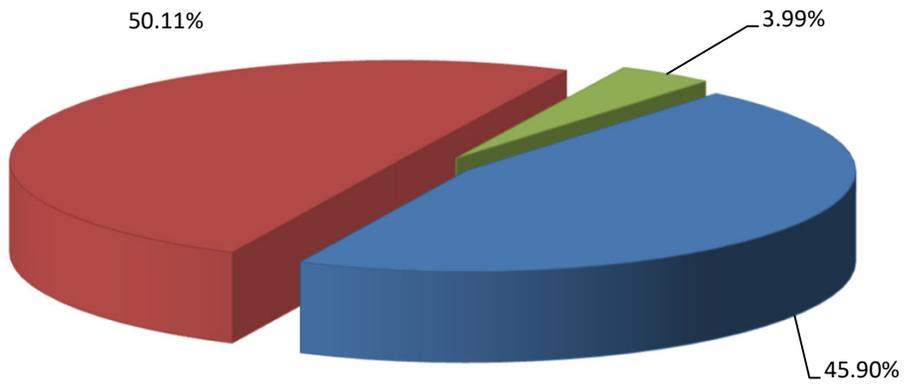
PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Solid Waste Management	2024		2025		2026		2026		2026	
	REVISED BUD	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	CITY MANAGER	ADOPTED	
121431 53220 OSHASuppl'y	600.00	1,160.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	
121431 53260 Uniform	3,497.00	4,982.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	
121431 53310 Gas	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00	97,000.00	
121431 53320 Repair	264,000.00	162,460.19	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	
121431 55110 Ins-Bld	200.00	164.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	
121431 55120 Ins-Veh	24,088.00	21,910.57	22,600.00	22,600.00	22,600.00	22,600.00	22,600.00	22,600.00	22,600.00	
121431 55130 Ins-GenLia	11,033.00	11,424.00	10,800.00	10,800.00	10,800.00	10,800.00	10,800.00	10,800.00	10,800.00	
121431 55140 Ins-WC	25,069.85	20,432.00	21,100.00	21,100.00	21,100.00	21,100.00	21,100.00	21,100.00	21,100.00	
TOTAL Operating	4,584,130.85	4,727,882.76	4,813,976.00	4,813,976.00	4,813,976.00	4,800,876.00	4,800,876.00	4,800,876.00	4,800,876.00	
5C Capital										
121431 99540 Equiprepl	224,752.00	230,000.00	.00	.00	.00	.00	.00	.00	.00	
TOTAL Capital	224,752.00	230,000.00	.00	.00	.00	.00	.00	.00	.00	
TOTAL Solid waste Mgt	5,885,307.85	6,226,502.76	6,100,801.00	6,100,801.00	6,100,801.00	6,085,701.00	6,085,701.00	6,085,701.00	6,085,701.00	
TOTAL Solid waste Management	5,885,307.85	6,226,502.76	6,100,801.00	6,100,801.00	6,100,801.00	6,085,701.00	6,085,701.00	6,085,701.00	6,085,701.00	
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.00	.00	.00	
TOTAL EXPENSE	5,885,307.85	6,226,502.76	6,100,801.00	6,100,801.00	6,100,801.00	6,085,701.00	6,085,701.00	6,085,701.00	6,085,701.00	
GRAND TOTAL	5,885,307.85	6,226,502.76	6,100,801.00	6,100,801.00	6,100,801.00	6,085,701.00	6,085,701.00	6,085,701.00	6,085,701.00	

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**Solid Waste Management
2024-2025 Service Contract
\$3,915,850**

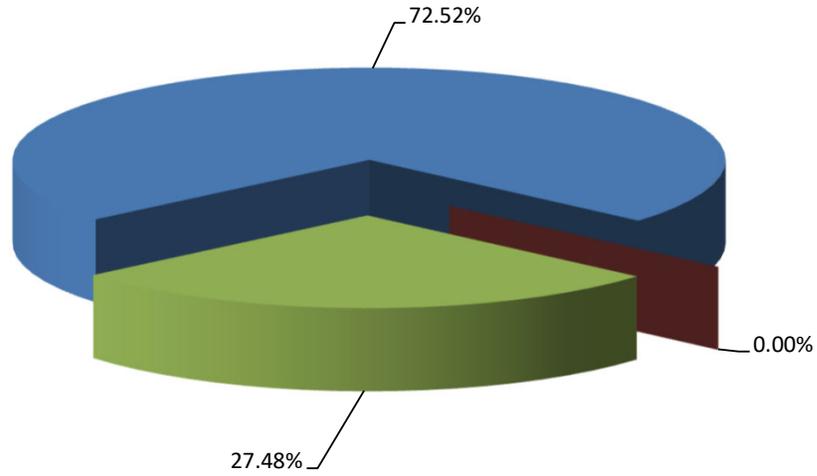


■ Residential Standard \$1,797,350

■ Commercial Standard \$1,962,350

■ Commercial Recycle \$156,150

**Solid Waste Management
2024-2025 Disposal Expenses
\$464,000**



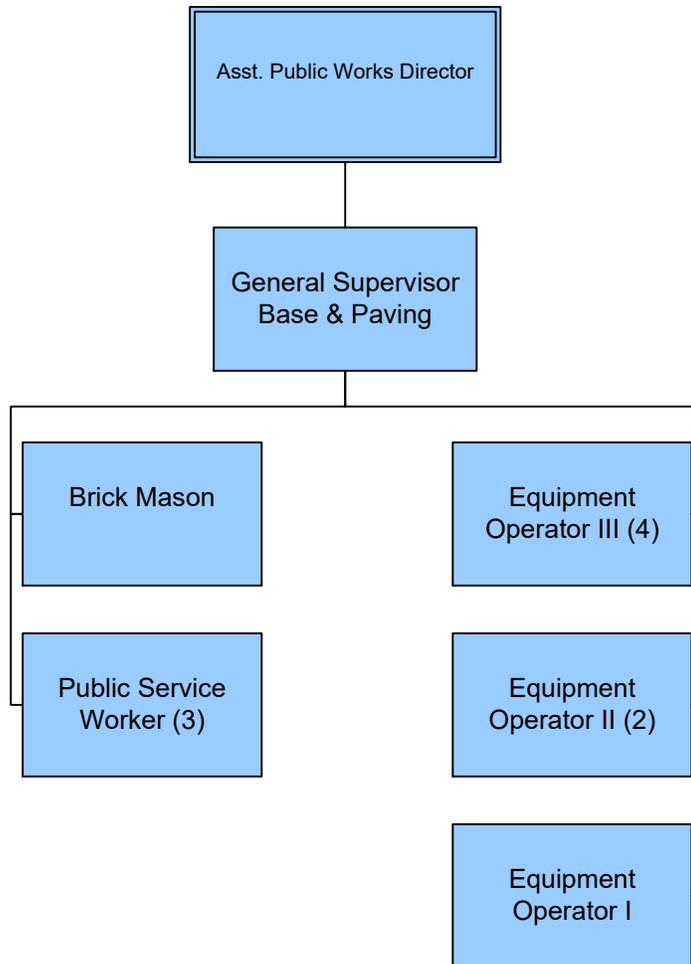
■ Waste Connections Transfer Station \$336,500

■ Bradley County Landfill \$0

■ Contracted Brush Chipping \$127,500

STATE STREET AID

State Street Aid



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
State Street Aid						
124 State Street Aid						
3C Intergovernmental						
124 33551 St Gas Tx	-1,642,376.00	-1,462,000.00	-1,450,000.00	-1,450,000.00	-1,450,000.00	-1,450,000.00
TOTAL Intergovernmental	-1,642,376.00	-1,462,000.00	-1,450,000.00	-1,450,000.00	-1,450,000.00	-1,450,000.00
3F Interest						
124 36110 Int-Gen	-130,000.00	-151,000.00	.00	-75,000.00	-75,000.00	-75,000.00
TOTAL Interest	-130,000.00	-151,000.00	.00	-75,000.00	-75,000.00	-75,000.00
TOTAL State Street Aid	-1,772,376.00	-1,613,000.00	-1,450,000.00	-1,525,000.00	-1,525,000.00	-1,525,000.00
TOTAL State Street Aid	-1,772,376.00	-1,613,000.00	-1,450,000.00	-1,525,000.00	-1,525,000.00	-1,525,000.00
TOTAL REVENUE	-1,772,376.00	-1,613,000.00	-1,450,000.00	-1,525,000.00	-1,525,000.00	-1,525,000.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-1,772,376.00	-1,613,000.00	-1,450,000.00	-1,525,000.00	-1,525,000.00	-1,525,000.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

State Street Aid		2024	2025	2026	2026	2026	2026
State Street Aid		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
124411 State Street Aid							
5A Personnel							
124411	51110	577,787.00	702,200.00	712,400.00	712,400.00	712,400.00	712,400.00
124411	51120	6,515.00	8,000.00	8,000.00	8,000.00	7,000.00	7,000.00
124411	51310	250.00	250.00	.00	.00	.00	.00
124411	51320	10,950.00	11,475.00	11,250.00	11,250.00	11,250.00	11,250.00
124411	51330	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
124411	51340	1,793.00	2,119.00	2,200.00	2,200.00	2,200.00	2,200.00
124411	51360	1,350.00	1,400.00	1,700.00	1,700.00	1,700.00	1,700.00
124411	51400	5,631.00	6,300.00	7,300.00	7,300.00	7,300.00	7,300.00
124411	51410	45,125.00	55,800.00	56,500.00	56,500.00	56,500.00	56,500.00
124411	51420	114,878.00	152,400.00	157,200.00	157,200.00	157,200.00	157,200.00
124411	51430	99,937.00	125,100.00	126,800.00	126,800.00	126,800.00	126,800.00
124411	51440	5,163.00	8,536.00	8,700.00	8,700.00	8,700.00	8,700.00
124411	51450	997.00	1,300.00	1,200.00	1,200.00	1,200.00	1,200.00
124411	51490	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
124411	51920	500.00	500.00	500.00	500.00	500.00	500.00
124411	51970	1,977.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
TOTAL Personnel		878,343.00	1,083,480.00	1,101,850.00	1,101,850.00	1,100,850.00	1,100,850.00
5B Operating							
124411	53210	.00	36,176.00	.00	.00	.00	.00
124411	55140	15,380.44	39,546.00	40,750.00	40,750.00	40,750.00	40,750.00
TOTAL Operating		15,380.44	75,722.00	40,750.00	40,750.00	40,750.00	40,750.00
5C Capital							
124411	99540	227,878.00	405,114.00	200,000.00	200,000.00	200,000.00	200,000.00
TOTAL Capital		227,878.00	405,114.00	200,000.00	200,000.00	200,000.00	200,000.00
5D Other Sources (Uses)							
124411	57620	459,698.00	69,507.00	.00	.00	.00	.00
TOTAL Other Sources (Uses)		459,698.00	69,507.00	.00	.00	.00	.00
TOTAL State Street Aid		1,581,299.44	1,633,823.00	1,342,600.00	1,342,600.00	1,341,600.00	1,341,600.00
TOTAL State Street Aid		1,581,299.44	1,633,823.00	1,342,600.00	1,342,600.00	1,341,600.00	1,341,600.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
State Street Aid	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
TOTAL EXPENSE	1,581,299.44	1,633,823.00	1,342,600.00	1,342,600.00	1,341,600.00	1,341,600.00
GRAND TOTAL	1,581,299.44	1,633,823.00	1,342,600.00	1,342,600.00	1,341,600.00	1,341,600.00

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

DRUG ENFORCEMENT FUND

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
Drug Enforcement	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
130 Drug Enforcement						
3D Charges for services						
130 34214 Drug Task	-11,120.00	-11,510.00	.00	.00	.00	.00
TOTAL Charges for services	-11,120.00	-11,510.00	.00	.00	.00	.00
3E Fines&Forfeitures						
130 35140 FinesBCDru	-16,500.00	-16,500.00	.00	-15,000.00	-15,000.00	-15,000.00
TOTAL Fines&Forfeitures	-16,500.00	-16,500.00	.00	-15,000.00	-15,000.00	-15,000.00
3F Interest						
130 36110 Int-Gen	-9,200.00	-10,500.00	.00	-8,000.00	-8,000.00	-8,000.00
TOTAL Interest	-9,200.00	-10,500.00	.00	-8,000.00	-8,000.00	-8,000.00
3G Miscellaneous						
130 36990 Misc Rev	-7,000.00	-7,000.00	.00	-7,000.00	-7,000.00	-7,000.00
TOTAL Miscellaneous	-7,000.00	-7,000.00	.00	-7,000.00	-7,000.00	-7,000.00
TOTAL Drug Enforcement	-43,820.00	-45,510.00	.00	-30,000.00	-30,000.00	-30,000.00
TOTAL Drug Enforcement	-43,820.00	-45,510.00	.00	-30,000.00	-30,000.00	-30,000.00
TOTAL REVENUE	-43,820.00	-45,510.00	.00	-30,000.00	-30,000.00	-30,000.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-43,820.00	-45,510.00	.00	-30,000.00	-30,000.00	-30,000.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Drug Enforcement							
130311 Drug Enforcement							
5B Operating							
130311	52150	16,600.00	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00
130311	52360	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
130311	53960	9,154.00	.00	.00	.00	.00	.00
	TOTAL Operating	35,754.00	25,200.00	25,200.00	25,200.00	25,200.00	25,200.00
5C Capital							
130311	99280	.00	89,600.00	66,000.00	.00	.00	.00
130311	99470	600.00	600.00	20,600.00	4,500.00	4,500.00	4,500.00
	TOTAL Capital	600.00	90,200.00	86,600.00	4,500.00	4,500.00	4,500.00
	TOTAL Drug Enforcement	36,354.00	115,400.00	111,800.00	29,700.00	29,700.00	29,700.00
	TOTAL Drug Enforcement	36,354.00	115,400.00	111,800.00	29,700.00	29,700.00	29,700.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	36,354.00	115,400.00	111,800.00	29,700.00	29,700.00	29,700.00
	GRAND TOTAL	36,354.00	115,400.00	111,800.00	29,700.00	29,700.00	29,700.00

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VCIF COMPETITIVE GRANT

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

CPD Grants	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
122 CPD Grants						
3C Intergovernmental						
122 33508 VCIF Comp	-366,337.00	-1,263,656.00	.00	.00	.00	.00
122 33509 VCIF Form	-346,840.00	-168,323.00	.00	.00	.00	.00
TOTAL Intergovernmental	-713,177.00	-1,431,979.00	.00	.00	.00	.00
TOTAL CPD Grants	-713,177.00	-1,431,979.00	.00	.00	.00	.00
TOTAL CPD Grants	-713,177.00	-1,431,979.00	.00	.00	.00	.00
TOTAL REVENUE	-713,177.00	-1,431,979.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-713,177.00	-1,431,979.00	.00	.00	.00	.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

CPD Grants	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
122321 VCIF Competitive Grant						
5A Personnel						
122321 51110 Salaries	164,964.00	213,423.00	.00	.00	.00	.00
TOTAL Personnel	164,964.00	213,423.00	.00	.00	.00	.00
5B Operating						
122321 53210 OpSupply	38,690.00	59,889.00	.00	.00	.00	.00
TOTAL Operating	38,690.00	59,889.00	.00	.00	.00	.00
5C Capital						
122321 99280 Vehicle	.00	669,892.00	.00	.00	.00	.00
122321 99470 Equip	162,683.00	320,452.00	.00	.00	.00	.00
TOTAL Capital	162,683.00	990,344.00	.00	.00	.00	.00
TOTAL VCIF Competitive Grant	366,337.00	1,263,656.00	.00	.00	.00	.00
TOTAL CPD Grants	366,337.00	1,263,656.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	366,337.00	1,263,656.00	.00	.00	.00	.00
GRAND TOTAL	366,337.00	1,263,656.00	.00	.00	.00	.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

CPD Grants	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
122331 VCIF Formula Grant						
5B Operating						
122331 52620 Equ Maint	8,100.00	8,100.00	.00	.00	.00	.00
122331 53210 OpSupply	15,155.00	.00	.00	.00	.00	.00
TOTAL Operating	23,255.00	8,100.00	.00	.00	.00	.00
5C Capital						
122331 99280 Vehicle	81,687.00	.00	.00	.00	.00	.00
122331 99470 Equip	56,458.00	160,223.00	.00	.00	.00	.00
122331 99510 Software	185,440.00	.00	.00	.00	.00	.00
TOTAL Capital	323,585.00	160,223.00	.00	.00	.00	.00
TOTAL VCIF Formula Grant	346,840.00	168,323.00	.00	.00	.00	.00
TOTAL CPD Grants	346,840.00	168,323.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	346,840.00	168,323.00	.00	.00	.00	.00
GRAND TOTAL	346,840.00	168,323.00	.00	.00	.00	.00

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**BYRNE MEMORIAL
JUSTICE ASSISTANCE GRANTS**

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
	Byrne Memoria]	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
156	Byrne Memoria]	-43,766.00	-46,010.00	.00	.00	.00	.00
	Byrne Mem	-43,766.00	-46,010.00	.00	.00	.00	.00
	TOTAL Intergovernmental	-43,766.00	-46,010.00	.00	.00	.00	.00
	TOTAL Byrne Memoria]	-43,766.00	-46,010.00	.00	.00	.00	.00
	TOTAL Byrne Memoria]	-43,766.00	-46,010.00	.00	.00	.00	.00
	TOTAL REVENUE	-43,766.00	-46,010.00	.00	.00	.00	.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-43,766.00	-46,010.00	.00	.00	.00	.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
Byrne Memoria]	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
156311 Byrne Memoria]						
5B Operating						
156311 53150 BCDispPmt	14,403.00	14,693.00	.00	.00	.00	.00
TOTAL Operating	14,403.00	14,693.00	.00	.00	.00	.00
5C Capital						
156311 99540 Equiprep1	29,363.00	31,317.00	.00	.00	.00	.00
TOTAL Capital	29,363.00	31,317.00	.00	.00	.00	.00
TOTAL Byrne Memoria]	43,766.00	46,010.00	.00	.00	.00	.00
TOTAL Byrne Memoria]	43,766.00	46,010.00	.00	.00	.00	.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	43,766.00	46,010.00	.00	.00	.00	.00
GRAND TOTAL	43,766.00	46,010.00	.00	.00	.00	.00

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HOTEL LODGING TAX FUND

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Hotel Lodging Tax							
152	Hotel Lodging Tax						
3A	Taxes						
152	31920	-460,000.00	-463,000.00	-900,000.00	-900,000.00	-900,000.00	-900,000.00
	TOTAL Taxes	-460,000.00	-463,000.00	-900,000.00	-900,000.00	-900,000.00	-900,000.00
	TOTAL Hotel Lodging Tax	-460,000.00	-463,000.00	-900,000.00	-900,000.00	-900,000.00	-900,000.00
	TOTAL Hotel Lodging Tax	-460,000.00	-463,000.00	-900,000.00	-900,000.00	-900,000.00	-900,000.00
	TOTAL REVENUE	-460,000.00	-463,000.00	-900,000.00	-900,000.00	-900,000.00	-900,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-460,000.00	-463,000.00	-900,000.00	-900,000.00	-900,000.00	-900,000.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

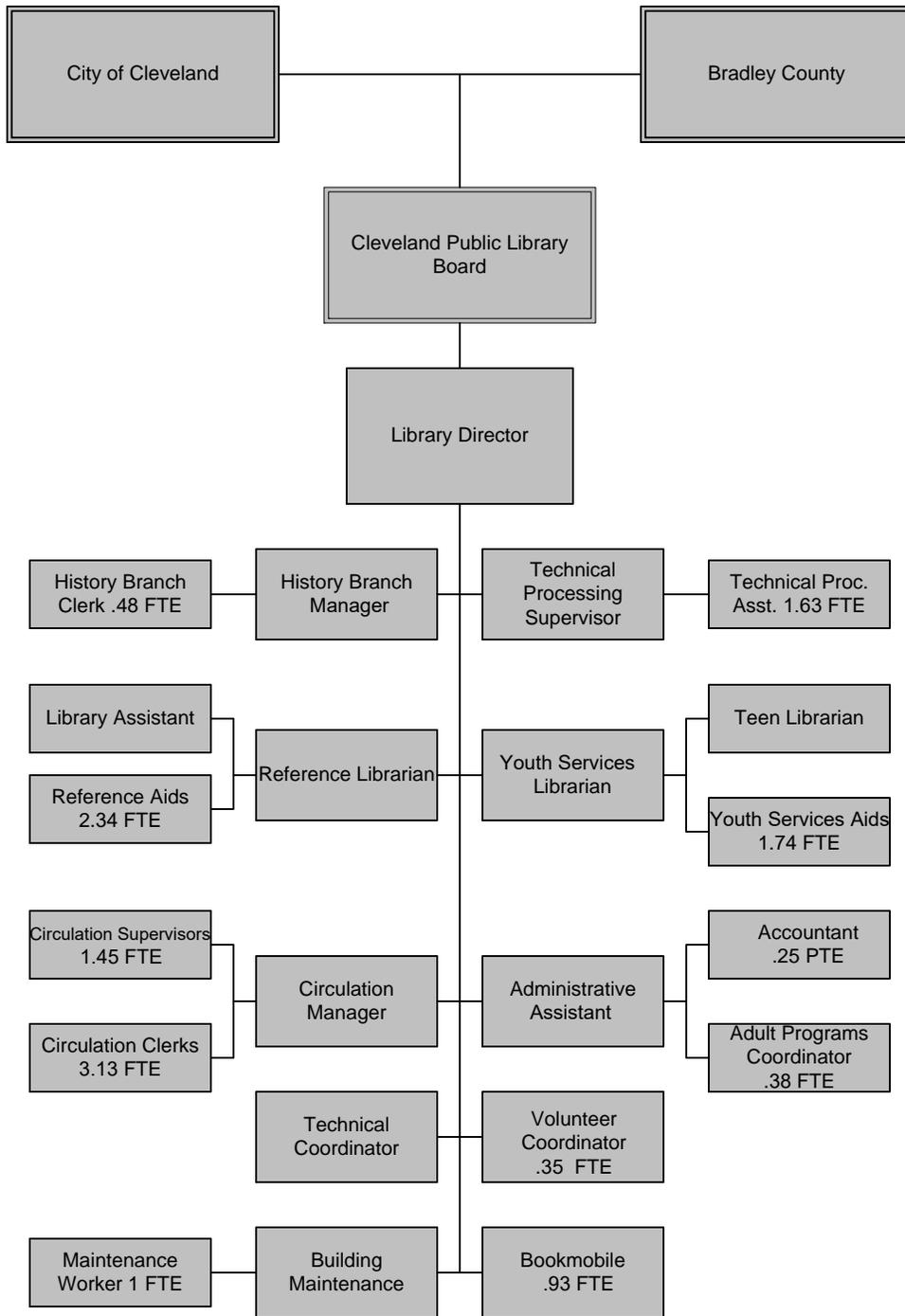
FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
Hotel Lodging Tax	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
152700 Hotel Lodging Tax						
5B Operating						
152700 57010 Museum	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
152700 57020 Marketing	50,000.00	38,000.00	50,000.00	50,000.00	50,000.00	50,000.00
152700 57360 Festivals	50,000.00	62,000.00	50,000.00	50,000.00	50,000.00	50,000.00
TOTAL Operating	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
5C Capital						
152700 99360 Sport Comp	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00
TOTAL Capital	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00
TOTAL Hotel Lodging Tax	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00
TOTAL Hotel Lodging Tax	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00
GRAND TOTAL	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00

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

CLEVELAND/BRADLEY COUNTY PUBLIC LIBRARY



City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Cleveland Public Library						
129 Cleveland Public Library						
3C Intergovernmental						
129 33492 St Tech	-2,756.00	-7,587.00	.00	.00	.00	.00
129 33711 BradColib	-707,000.00	-690,550.00	.00	-702,000.00	-705,000.00	-705,000.00
TOTAL Intergovernmental	-709,756.00	-698,137.00	.00	-702,000.00	-705,000.00	-705,000.00
3D Charges for services						
129 34765 Lib-Gifts	-70,000.00	-70,000.00	.00	-70,000.00	-70,000.00	-70,000.00
TOTAL Charges for services	-70,000.00	-70,000.00	.00	-70,000.00	-70,000.00	-70,000.00
3F Interest						
129 36110 Int-Gen	-4,400.00	-1,000.00	.00	.00	.00	.00
TOTAL Interest	-4,400.00	-1,000.00	.00	.00	.00	.00
3G Miscellaneous						
129 34761 LibMiscChg	-44,000.00	-44,000.00	.00	-46,000.00	-46,000.00	-46,000.00
129 36991 Lib-Misc	.00	-14,745.00	.00	.00	.00	.00
TOTAL Miscellaneous	-44,000.00	-58,745.00	.00	-46,000.00	-46,000.00	-46,000.00
5D Other Sources (Uses)						
129 36810 TransGF	-707,000.00	-690,550.00	.00	-702,000.00	-705,000.00	-705,000.00
TOTAL Other Sources (Uses)	-707,000.00	-690,550.00	.00	-702,000.00	-705,000.00	-705,000.00
TOTAL Cleveland Public Libra	-1,535,156.00	-1,518,432.00	.00	-1,520,000.00	-1,526,000.00	-1,526,000.00
TOTAL Cleveland Public Libra	-1,535,156.00	-1,518,432.00	.00	-1,520,000.00	-1,526,000.00	-1,526,000.00
TOTAL REVENUE	-1,535,156.00	-1,518,432.00	.00	-1,520,000.00	-1,526,000.00	-1,526,000.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-1,535,156.00	-1,518,432.00	.00	-1,520,000.00	-1,526,000.00	-1,526,000.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

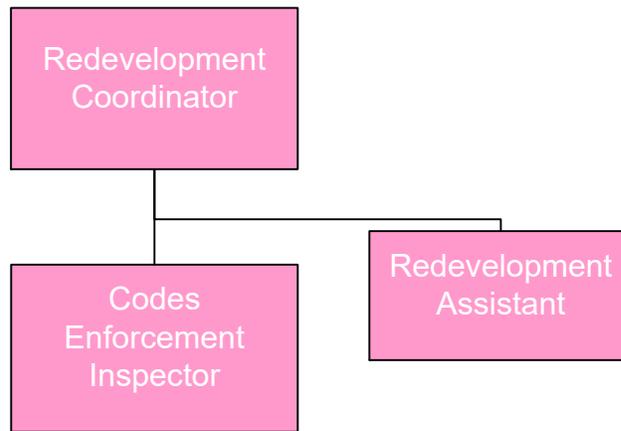
FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Cleveland Public Library						
129550 Cleveland Public Library						
5A Personnel						
129550 51110 Salaries	813,700.00	794,190.00	.00	812,353.00	812,353.00	812,353.00
129550 51510 Benefit	297,152.00	287,612.00	.00	284,759.00	284,759.00	284,759.00
TOTAL Personnel	1,110,852.00	1,081,802.00	.00	1,097,112.00	1,097,112.00	1,097,112.00
5B Operating						
129550 52110 Postage	.00	700.00	.00	.00	.00	.00
129550 52120 Books	117,100.00	101,000.00	.00	107,999.00	107,999.00	107,999.00
129550 52370 Advert	.00	1,500.00	.00	.00	.00	.00
129550 52410 Utilities	88,000.00	86,938.00	.00	89,188.00	89,188.00	89,188.00
129550 52550 ContrSvc	.00	25,500.00	.00	.00	.00	.00
129550 52610 Veh Maint	.00	4,000.00	.00	.00	.00	.00
129550 52620 Equ Maint	15,500.00	15,700.00	.00	15,700.00	15,700.00	15,700.00
129550 52660 Bid Maint	17,900.00	46,527.00	.00	17,414.00	17,414.00	17,414.00
129550 52830 ProfDev	.00	10,128.20	.00	.00	.00	.00
129550 53190 Office	74,100.00	20,387.00	.00	56,760.00	56,760.00	56,760.00
129550 53460 GrantExp	5,512.00	15,174.00	.00	.00	.00	.00
129550 55100 Ins	34,092.00	35,610.00	.00	38,697.00	38,697.00	38,697.00
129550 55970 GiftMem	70,000.00	62,413.00	.00	70,000.00	70,000.00	70,000.00
129550 55980 ProgramDev	.00	1,000.00	.00	.00	.00	.00
TOTAL Operating	422,204.00	426,577.20	.00	395,758.00	395,758.00	395,758.00
5C Capital						
129550 99340 Furn	.00	1,300.00	.00	1,300.00	1,300.00	1,300.00
129550 99470 Equip	.00	9,500.00	.00	.00	.00	.00
129550 99500 Hardware	.00	600.00	.00	900.00	900.00	900.00
129550 99510 Software	.00	29,200.00	.00	24,920.00	24,920.00	24,920.00
TOTAL Capital	.00	40,600.00	.00	27,120.00	27,120.00	27,120.00
TOTAL Cleveland Public Libra	1,533,056.00	1,548,979.20	.00	1,519,990.00	1,519,990.00	1,519,990.00
TOTAL Cleveland Public Libra	1,533,056.00	1,548,979.20	.00	1,519,990.00	1,519,990.00	1,519,990.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	1,533,056.00	1,548,979.20	.00	1,519,990.00	1,519,990.00	1,519,990.00
GRAND TOTAL	1,533,056.00	1,548,979.20	.00	1,519,990.00	1,519,990.00	1,519,990.00

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*Community
Development
Block Grant*

Community Development Block Grant



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Community Deve Block Grant						
139 Comm Dev Block Grant						
3C Intergovernmental						
139 33109	Unprog Fun	.00	.00	-150,000.00	-150,000.00	-150,000.00
139 33124	18 CDBG	-54,971.66	.00	.00	.00	.00
139 33125	19 CDBG	-12,000.00	.00	.00	.00	.00
139 33128	22 CDBG	-46,498.12	.00	.00	.00	.00
139 33131	24 CDBG	-384,598.00	.00	.00	.00	.00
139 33132	25 CDBG	-360,241.00	.00	.00	.00	.00
139 33580	Covid	-51,821.00	.00	.00	.00	.00
TOTAL Intergovernmental	-549,888.78	-678,799.97	.00	-150,000.00	-150,000.00	-150,000.00
5D Other Sources (Uses)						
139 36810	TransGF	-50,000.00	.00	-50,000.00	-50,000.00	-50,000.00
TOTAL other Sources (Uses)	-50,000.00	-50,000.00	.00	-50,000.00	-50,000.00	-50,000.00
TOTAL Comm Dev Block Grant	-599,888.78	-728,799.97	.00	-200,000.00	-200,000.00	-200,000.00
TOTAL Community Deve Block G	-599,888.78	-728,799.97	.00	-200,000.00	-200,000.00	-200,000.00
TOTAL REVENUE	-599,888.78	-728,799.97	.00	-200,000.00	-200,000.00	-200,000.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-599,888.78	-728,799.97	.00	-200,000.00	-200,000.00	-200,000.00

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NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

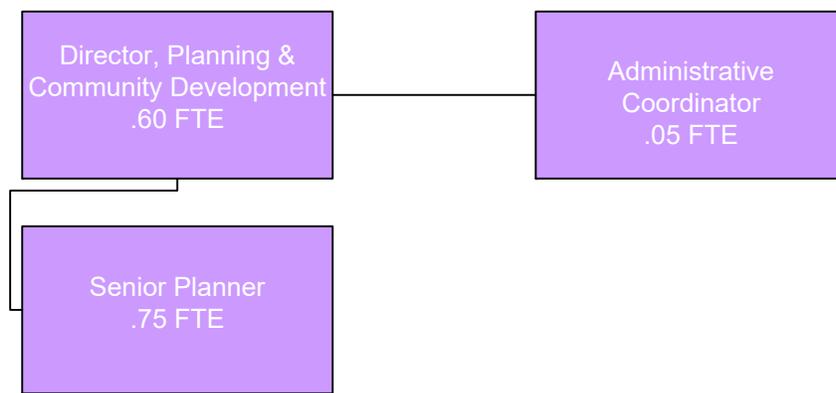
FOR PERIOD 99

Community Deve Block Grant		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
40985	CENTRAL AVE						
139205	99210 40985 Sidewalks	221,469.78	434,737.27	.00	.00	.00	.00
	TOTAL Capital	265,667.78	434,737.27	.00	.00	.00	.00
	TOTAL Community Deve	524,897.16	647,310.82	117,468.00	117,468.00	117,468.00	117,468.00
	TOTAL Community Deve Block G	524,897.16	647,310.82	117,468.00	117,468.00	117,468.00	117,468.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	524,897.16	647,310.82	117,468.00	117,468.00	117,468.00	117,468.00
	GRAND TOTAL	524,897.16	647,310.82	117,468.00	117,468.00	117,468.00	117,468.00

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

METROPOLITAN PLANNING ORGANIZATION

Metropolitan Planning Organization



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Metro Transportation Planning							
138	Metro Transportation Planning	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00
3C Intergovernmental							
138	331111 Fed MPO	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00
	TOTAL Intergovernmental	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00
5D Other Sources (Uses)							
138	36810 TransGF	-100,000.00	-100,000.00	-100,000.00	-75,000.00	-65,000.00	-65,000.00
	TOTAL other Sources (Uses)	-100,000.00	-100,000.00	-100,000.00	-75,000.00	-65,000.00	-65,000.00
	TOTAL Metro Transportation P	-300,000.00	-300,000.00	-300,000.00	-275,000.00	-265,000.00	-265,000.00
	TOTAL Metro Transportation P	-300,000.00	-300,000.00	-300,000.00	-275,000.00	-265,000.00	-265,000.00
	TOTAL REVENUE	-300,000.00	-300,000.00	-300,000.00	-275,000.00	-265,000.00	-265,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-300,000.00	-300,000.00	-300,000.00	-275,000.00	-265,000.00	-265,000.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Metro Transportation Planning						
138203 Metropolitan Planning Org						
5A Personnel						
138203 51110 Salaries	167,755.00	169,000.00	159,399.00	159,399.00	159,399.00	159,399.00
138203 51510 Benefit	57,000.00	33,000.00	35,000.00	35,000.00	35,000.00	35,000.00
TOTAL Personnel	224,755.00	202,000.00	194,399.00	194,399.00	194,399.00	194,399.00
5B Operating						
138203 52450 Telephone	1,000.00	900.00	1,300.00	1,300.00	1,300.00	1,300.00
138203 52550 ContrSyc	60,845.00	90,000.00	100,000.00	75,000.00	65,000.00	65,000.00
138203 52830 ProfDev	500.00	500.00	500.00	500.00	500.00	500.00
138203 53190 Office	5,500.00	6,500.00	3,800.00	3,800.00	3,800.00	3,800.00
TOTAL Operating	67,845.00	97,900.00	105,600.00	80,600.00	70,600.00	70,600.00
5C Capital						
138203 99510 Software	6,900.00	.00	.00	.00	.00	.00
TOTAL Capital	6,900.00	.00	.00	.00	.00	.00
TOTAL Metropolitan Planning	299,500.00	299,900.00	299,999.00	274,999.00	264,999.00	264,999.00
TOTAL Metro Transportation P	299,500.00	299,900.00	299,999.00	274,999.00	264,999.00	264,999.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	299,500.00	299,900.00	299,999.00	274,999.00	264,999.00	264,999.00
GRAND TOTAL	299,500.00	299,900.00	299,999.00	274,999.00	264,999.00	264,999.00

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

E-TICKETING GRANT

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
E-Ticketing Grant							
132	E-Ticketing Grant	.00	-270.00	.00	.00	.00	.00
3E	Fines&Forfeitures						
132	35151 Etktg Grt	.00	-270.00	.00	.00	.00	.00
	TOTAL Fines&Forfeitures	.00	-270.00	.00	.00	.00	.00
	TOTAL E-Ticketing Grant	.00	-270.00	.00	.00	.00	.00
	TOTAL E-Ticketing Grant	.00	-270.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	-270.00	.00	.00	.00	.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	.00	-270.00	.00	.00	.00	.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
E-Ticketing Grant							
132311	E-Ticketing						
5B Operating							
132311	53100 ETEchP01	756.58	1,164.58	.00	.00	.00	.00
132311	53120 ETEchCourt	16,647.01	15,786.37	.00	.00	.00	.00
TOTAL Operating		17,403.59	16,950.95	.00	.00	.00	.00
TOTAL E-Ticketing		17,403.59	16,950.95	.00	.00	.00	.00
TOTAL E-Ticketing Grant		17,403.59	16,950.95	.00	.00	.00	.00
TOTAL REVENUE		.00	.00	.00	.00	.00	.00
TOTAL EXPENSE		17,403.59	16,950.95	.00	.00	.00	.00
GRAND TOTAL		17,403.59	16,950.95	.00	.00	.00	.00

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



2025-2026

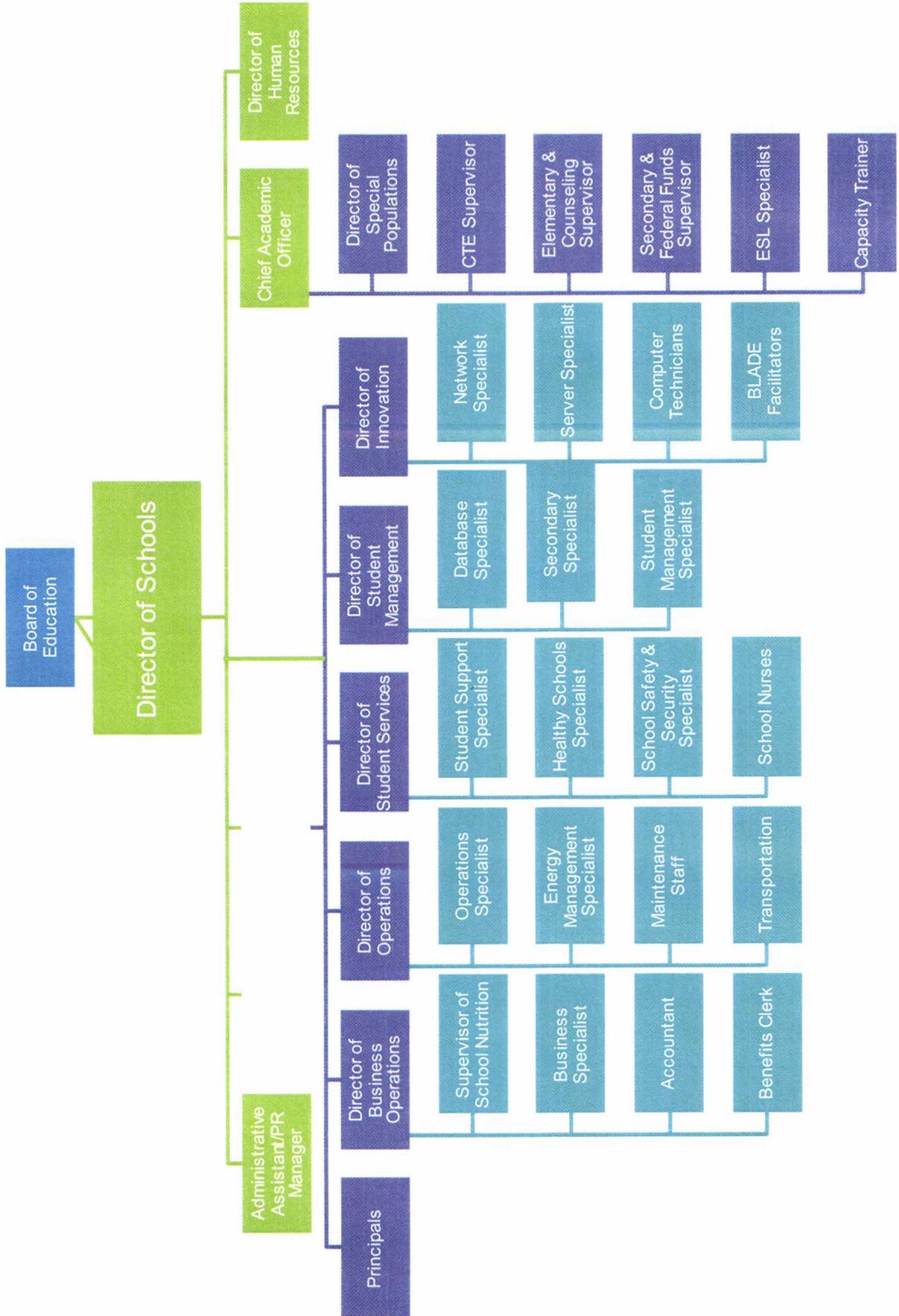
General Fund Budget

and

School Nutrition Budget

Board of Education

Cleveland City Schools



2025-2026 General Fund Budget Overview

Revenues

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

State of Tennessee: much of this funding is through the Tennessee Investment in Student Achievement (account #46510). State funding has increased by \$1,820,026 based on the March 2025 estimate. We will receive our final funding allocation from the State in July.

Bradley County: most of this funding is in County Property Tax (account #40110) and Sales Tax (account #40210). For FY2025, projected growth for Sales Tax is approximately 3.5%.

City of Cleveland: this line item (account #49810) is projected to increase by \$223,420 bringing the total allocation to \$6,606,800.

Sales Tax Capital Projects Fund: the General Fund budget does not include sales tax revenue for this fund. The Sales Tax Capital Projects Fund was established in March 2009 when voters passed a half-cent sales tax increase. This additional revenue is in a separate fund with the City of Cleveland and is designated by resolution for capital projects expenditures for Cleveland City Schools such as buses, roofs, renovations, and other capital expenses.

Expenditures

The 2025-2026 budget includes a step-increase for all employees who qualify and a cost-of-living adjustment. The TCRS employer contribution rate for teachers on the TCRS Legacy plan decreased by .59% to 5.77%. The contribution rate for teachers on the TCRS Hybrid plan remains at 9% and the support staff contribution rate remains at 17.18%. Additional teaching positions were added for class requirements at Cleveland High School and for continued growth throughout the district. Additionally, the janitorial contract was amended for an increase of \$714,263.

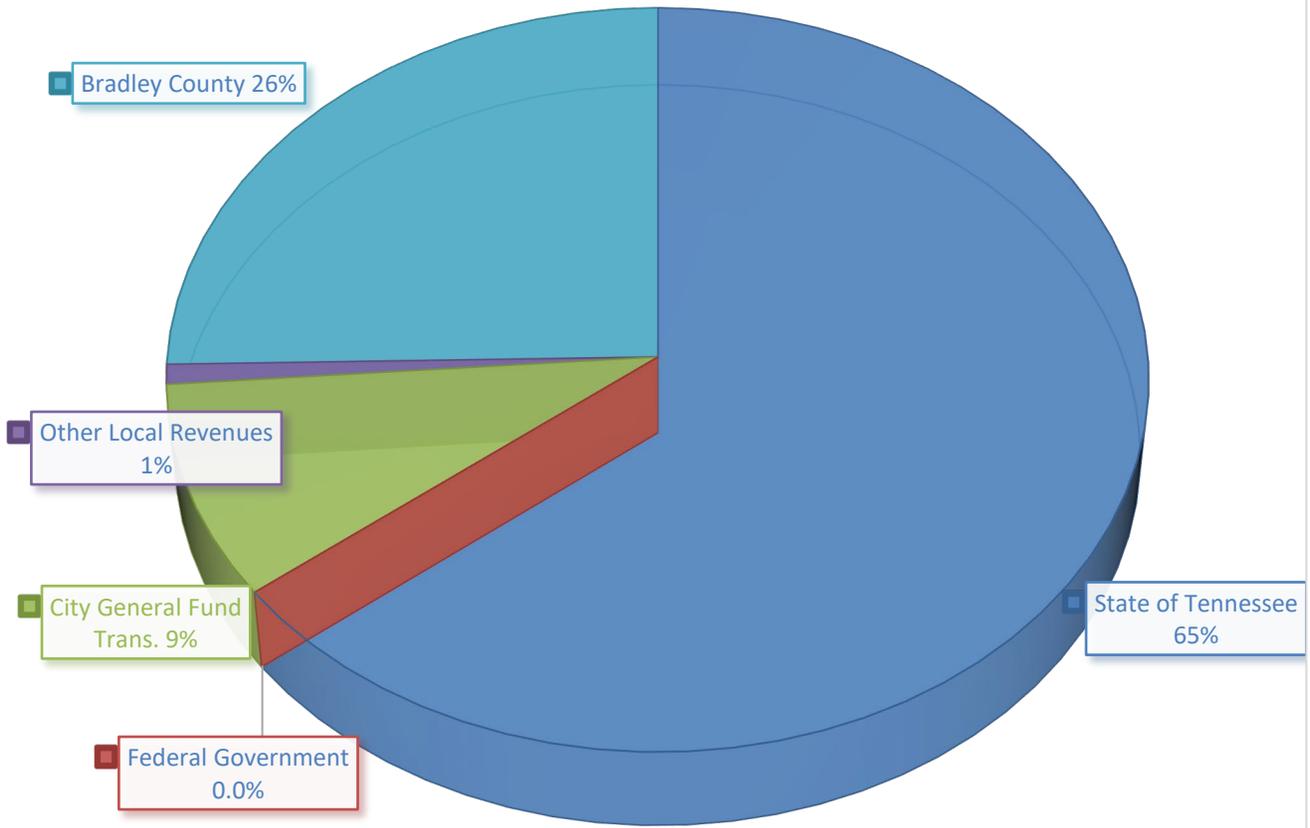
Summary

We have a balanced 2025-2026 budget in the amount of \$71,130,225. We are pleased that we can maintain services as we continue to serve the students at Cleveland City Schools.

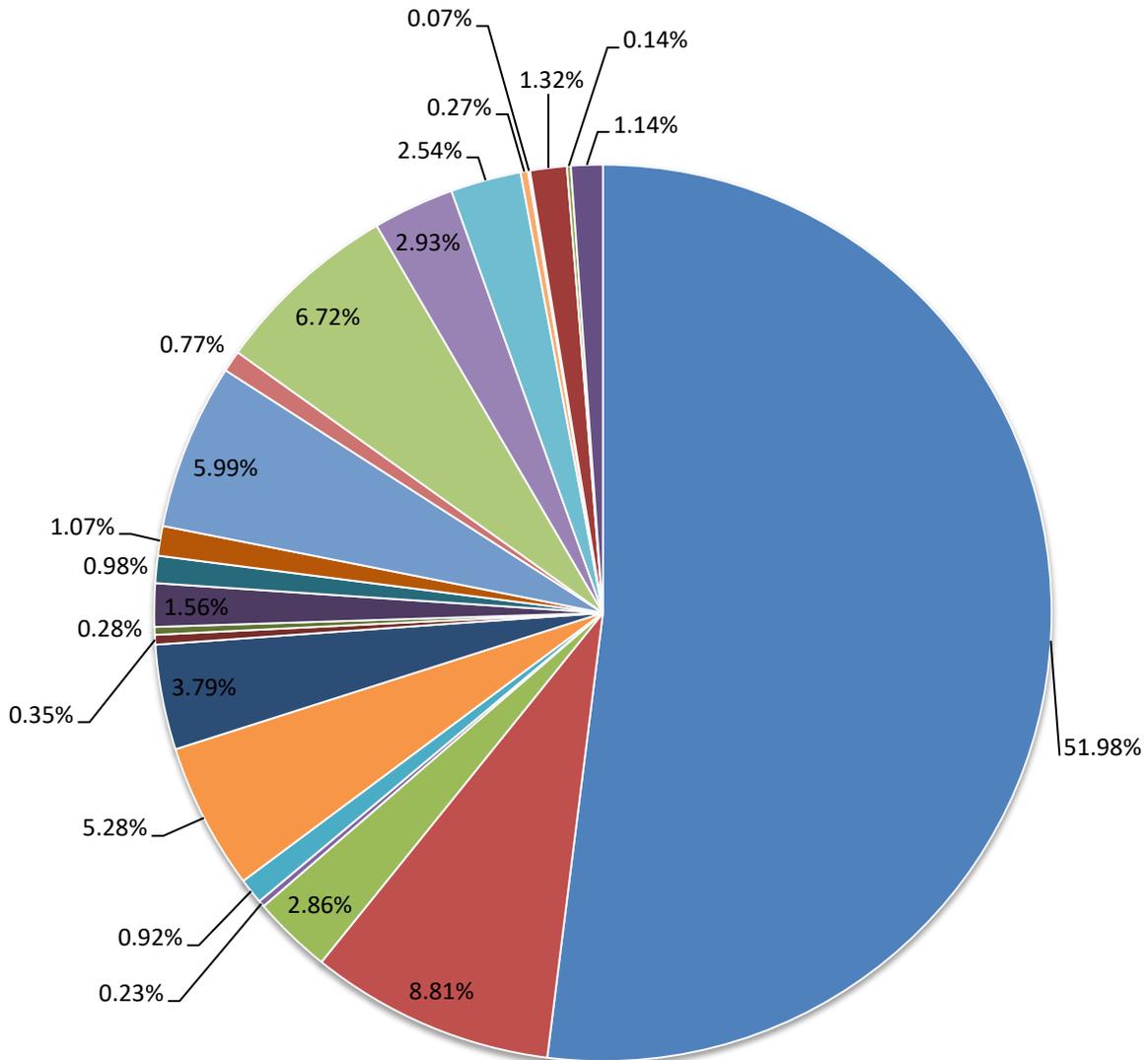
School General Fund Budget Summary

	FY 2024 ACTUAL BUDGET	FY 2025 ORIGINAL BUDGET	FY 2025 AMENDED BUDGET	FY 2026 PROPOSED BUDGET	% OF TOTAL
<i>Revenues and Other</i>					
<i>Financial Sources</i>					
Federal Government	\$105,324	\$0	\$0	\$0	0.0%
State of Tennessee	\$43,922,295	\$43,067,259	\$44,620,877	\$45,902,256	64.5%
Bradley County	\$16,495,429	\$17,125,520	\$17,436,224	\$18,006,454	25.3%
Other Revenues	\$2,053,194	\$369,339	\$1,299,956	\$614,715	0.9%
Other Financing Sources:					
Transfers from Other Funds	\$6,024,900	\$6,383,380	\$6,383,380	\$6,606,800	9.3%
<i>Total Revenues and Other</i>					
<i>Financial Sources</i>	\$68,601,142	\$66,945,498	\$69,740,437	\$71,130,225	100.0%
<i>Expenditures and Other</i>					
<i>Financing uses</i>					
Regular Instruction	\$35,397,444	\$35,458,294	\$38,158,370	\$36,971,268	51.98%
Special Education	\$5,131,267	\$5,807,587	\$5,941,607	\$6,268,262	8.81%
Vocational Education	\$2,155,949	\$1,993,491	\$1,982,696	\$2,037,562	2.86%
Attendance	\$148,403	\$158,974	\$161,955	\$166,129	0.23%
Health Services	\$602,024	\$639,391	\$754,589	\$651,180	0.92%
Other Student Support	\$2,683,474	\$3,148,629	\$3,637,621	\$3,758,275	5.28%
Instructional Staff	\$2,108,073	\$2,494,402	\$2,504,084	\$2,698,135	3.79%
Special Education Program	\$234,112	\$246,572	\$245,711	\$247,677	0.35%
Vocational Education Program	\$184,868	\$193,609	\$189,988	\$196,624	0.28%
Technology	\$866,802	\$1,070,886	\$1,077,847	\$1,112,265	1.56%
General Administration	\$614,344	\$684,299	\$692,538	\$696,765	0.98%
Office of the Superintendent	\$815,459	\$901,629	\$759,894	\$758,181	1.07%
Office of the Principal	\$3,772,244	\$4,108,494	\$4,120,372	\$4,260,049	5.99%
Business Administration	\$482,341	\$516,292	\$526,010	\$544,793	0.77%
Operation of Plant	\$3,602,042	\$3,933,053	\$4,046,716	\$4,778,121	6.72%
Maintenance of Plant	\$1,632,365	\$1,963,967	\$2,214,865	\$2,086,159	2.93%
Transportation	\$1,446,573	\$1,524,671	\$1,709,281	\$1,809,553	2.54%
Food Service	\$169,614	\$183,796	\$183,313	\$191,544	0.27%
Community Services	\$50,000	\$50,000	\$59,799	\$52,140	0.07%
Early Childhood Education	\$925,938	\$925,938	\$937,402	\$937,402	1.32%
Other Programs	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$1,398,327	\$140,000	\$2,453,944	\$97,180	0.14%
Debt Service	\$0	\$801,524	\$801,524	\$810,961	1.14%
Other Financing Uses:					
Transfers to other Funds	\$839,306	\$0	\$0	\$0	0.00%
<i>Total Expenditures and</i>					
<i>Other Financing uses</i>	\$65,260,969	\$66,945,498	\$73,160,126	\$71,130,225	100.0%
<i>Increase (Decrease) in Fund Balance</i>	\$3,340,173	\$0	(\$3,419,689)	\$0	
<i>Fund Balance at Beginning of FY</i>	\$12,365,526	\$15,705,699	\$15,705,699	\$12,286,010	
<i>Fund Balance at End of FY</i>	\$15,705,699	\$15,705,699	\$12,286,010	\$12,286,010	

2025-2026 REVENUE SUMMARY

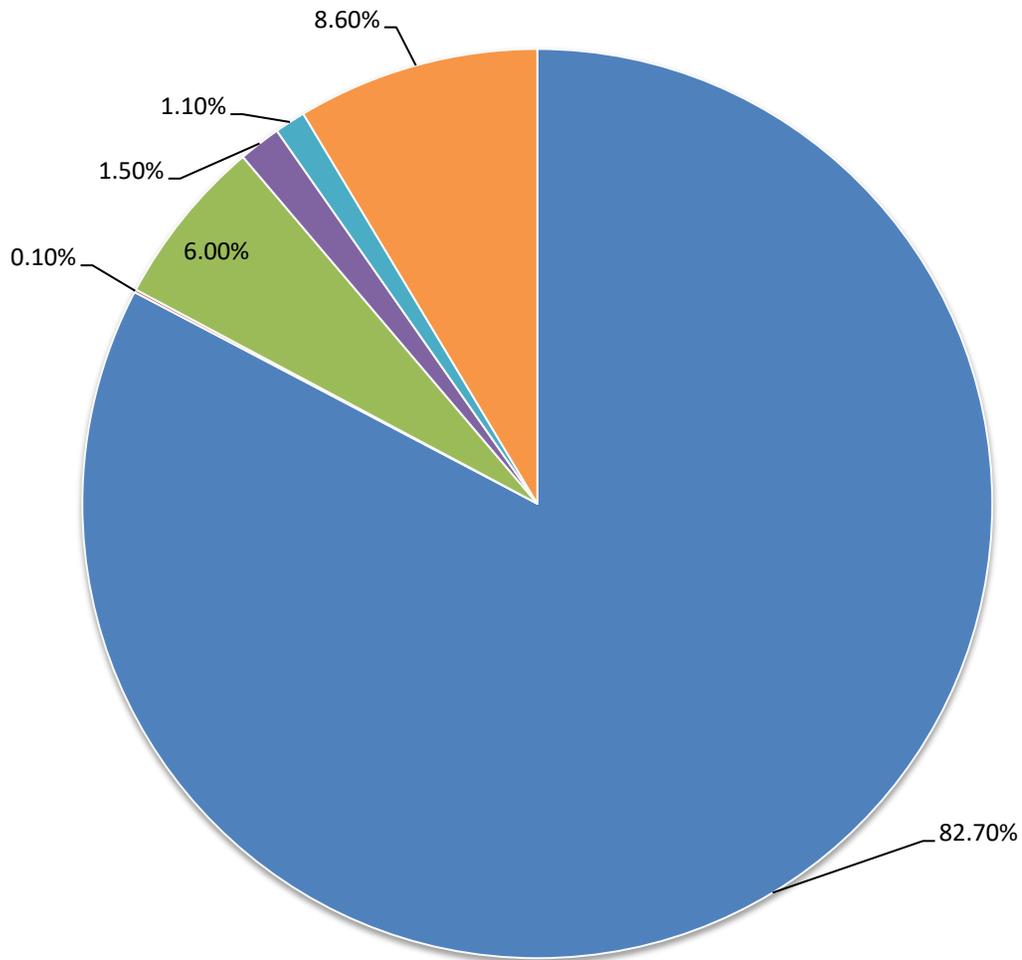


Summary of Expenditures by Category



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

Cleveland City Schools General Fund Budget



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



General Fund Budget Detail

Revenues

2025-2026

Local Taxes

Local taxes represent the amount of money produced within the boundaries of the LEA and available to the LEA for its use. Revenue accounts are Cleveland City Schools' share of taxes collected by Bradley County for education. Collections are divided based on the percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA). The current rate for Cleveland City Schools is 36.1205%. This includes property taxes, mixed drink tax, in-lieu-of taxes, local options sales tax, and marriage licenses.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
40110	CURRENT PROPERTY TAX	7,128,346	7,128,346	7,374,752
40120	TRUSTEE'S COLLECTIONS	182,061	182,061	182,061
40130	CIRCUIT CLERK/CLERK & MASTER	116,000	116,000	116,000
40140	INTEREST & PENALTY	31,369	31,369	31,369
40162	PAYMENTS IN LIEU-LOCAL	3,805	3,805	3,805
40163	PAYMENTS IN LIEU-OTHER	487,000	487,000	487,000
40210	LOCAL OPTION SALES TAX	8,941,413	9,252,117	9,575,941
40275	MIXED DRINK TAX	204,325	204,325	204,325
40320	BANK EXCISE TAX	28,376	28,376	28,376
41110	MARRIAGE LICENSES	2,825	2,825	2,825
	TOTAL LOCAL TAXES	17,125,520	17,436,224	18,006,454

Charges for Services

Charges for services represent non-tax local revenues such as tuition and user charges for special services. Tuition paid for school attendance by non-residents of the city of Cleveland is \$800 for county residents and \$1,675 for residents outside of Bradley County. Also included is a miscellaneous charge for fingerprinting which is \$37.15 per person.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
43511	TUITION-REGULAR DAY	101,935	101,935	101,935
43583	TBI CRIMINAL BACKGROUND	150	150	150
	TOTAL CHARGES FOR SERVICES	102,085	102,085	102,085

Other Local Revenues

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
44110	INTEREST EARNED	13,250	589,949	250,000
44170	MISCELLANEOUS REFUNDS	98,841	98,841	98,841
44530	SALE OF EQUIPMENT	6,900	343,354	6,900
44560	DAMAGES RECOVERED	1,800	1,800	1,800
44570	CONTRIBUTIONS & GIFTS	121,002	138,466	129,628
44990	OTHER LOCAL REVENUES	25,461	25,461	25,461
	TOTAL OTHER LOCAL REVENUES	267,254	1,197,871	512,630

State of Tennessee

As required by Tennessee Code Annotated, the majority of state education funds are distributed through the Tennessee Investment in Student Achievement (TISA). The amount budget in this line item represents information received to date from the state. Final amounts are not sent by the state until July.

Other funds include Career Ladder, Voluntary Pre-K, School Food Service, and other grants sponsored by state agencies other than the Department of Education.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
46510	TN INVESTMENT IN STUDENT ACHIEVEMENT	42,077,220	42,935,778	44,755,804
46510	TISA OUTCOMES FUNDING	0	56,843	
46515	EARLY CHILDHOOD EDUCATION	925,938	1,053,341	937,402
46520	SCHOOL FOOD SERVICE	27,453	32,257	32,257
46590	OTHER STATE EDUCATION	0	10,000	0
46596	PAID PARENTAL LEAVE	0	205,900	150,000
46610	CAREER LADDER PROGRAM	36,648	26,793	26,793
46790	OTHER VOCATIONAL	0	14,644	0
46980	OTHER STATE GRANTS	0	285,321	0
	TOTAL STATE OF TENNESSEE	43,067,259	44,620,877	45,902,256

Federal Government

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

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
47143	EDUCATION OF HANDICAPPED	0	0	0
	TOTAL FEDERAL GOVERNMENT	0	0	0

Other Sources

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
49100	BONDS ISSUED	0	0	0
49200	NOTES ISSUED	0	0	0
49800	OPERATING TRANSFERS	0	0	0
49810	CITY GENERAL FUND TRANSFER	6,383,380	6,383,380	6,606,800
	TOTAL OTHER SOURCES	6,383,380	6,383,380	6,606,800
	TOTAL REVENUES	66,945,498	69,740,437	71,130,225
39000	UNDESIGNATED FUND BALANCE	0	3,419,689	0
	TOTAL AVAILABLE FUNDS	66,945,498	73,160,126	71,130,225



General Fund Budget Detail

Expenditures

2024-2025

Regular Instruction Program 71100

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

This section provides funding for salaries and benefits for teachers and teacher assistants. Substitute teachers are paid through a contracted service and are paid daily rates of \$85 with a high school diploma, \$90 with a degree, or \$100 if certified. Also included are instructional materials and supplies, contracted services, textbooks, and equipment. These line items are allocated by school and department. The formula for school allocations is: (Number of teachers X \$200) + (ADM X \$100 K-8 or \$110 9-12). The allocation amount is sent to each school principal who budgets the allocation by line item per the needs of the school.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
116	TEACHERS	23,795,412	23,491,819	24,418,460
117	CAREER LADDER PROGRAM	9,500	8,000	8,000
128	HOMEBOUND TEACHERS	84,388	84,388	113,176
163	ASSISTANTS	1,654,229	1,755,689	1,831,086
188	BONUS PAYMENTS	330,491	343,144	75,652
189	OTHER SALARIES & WAGES	162,673	162,673	151,000
201	SOCIAL SECURITY	1,588,758	1,521,973	1,633,787
204	STATE RETIREMENT	1,777,381	1,918,629	1,888,299
206	LIFE INSURANCE	15,259	7,500	7,500
207	MEDICAL INSURANCE	3,506,197	4,134,231	4,134,231
208	VISION INSURANCE	14,122	26,560	26,560
210	UNEMPLOYMENT COMPENSATION	8,000	8,000	8,000
212	EMPLOYER MEDICARE LIABILITY	371,564	356,307	385,662
217	RETIREMENT-HYBRID STABILIZATION	142,014	142,014	142,014
299	OTHER FRINGE BENEFITS	125,699	119,928	119,928
330	OPERATING LEASE PAYMENTS	448,390	0	0
336	MAINTENANCE & REPAIR	17,500	17,500	4,000
369	CONTRACTS FOR SUBSTITUTE TEACHERS	477,869	522,585	522,585
399	OTHER CONTRACTED SERVICES	235,829	396,398	432,648
429	INSTRUCTIONAL SUPPLIES	258,258	258,258	242,603
430	TEXTBOOKS-ELECTRONIC	52,237	52,237	52,237
449	TEXTBOOKS-BOUND	57,790	1,071,790	57,790
471	SOFTWARE	0	28,500	28,500
499	OTHER SUPPLIES & MATERIALS	169,984	129,134	55,984
599	OTHER CHARGES	75,355	75,355	106,926
722	REGULAR INSTRUCTION EQUIPMENT	79,395	1,525,758	524,640
	TOTAL REGULAR INSTR. PROGRAM	35,458,294	38,158,370	36,971,268

Special Education Program 71200

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

Salaries and benefits for teachers and teachers are included in this section. Also included are contracts for substitute staffing and contracts with private agencies, instructional materials and supplies and equipment. These line items are allocated by school and department.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
116	TEACHERS	2,974,479	2,902,354	3,223,189
117	CAREER LADDER PROGRAM	3,000	4,000	4,000
128	HOMEBOUND TEACHERS	2,500	11,000	2,500
163	ASSISTANTS	816,532	837,922	890,698
171	SPEECH PATHOLOGIST	445,993	361,302	461,141
188	BONUS PAYMENTS	76,597	84,625	45,489
189	OTHER SALARIES & WAGES	81,769	0	0
201	SOCIAL SECURITY	272,854	257,074	281,875
204	STATE RETIREMENT	372,220	397,959	395,574
206	LIFE INSURANCE	3,185	1,781	1,616
207	MEDICAL INSURANCE	556,208	751,279	751,279
208	VISION INSURANCE	1,722	5,694	5,694
212	EMPLOYER MEDICARE LIABILITY	63,813	60,123	67,092
312	CONTRACTS-PRIVATE AGENCY	22,102	106,793	22,102
336	MAINTENANCE & REPAIR	1,200	1,200	1,000
369	CONTRACTS FOR SUBSTITUTE TEACHERS	74,463	74,463	74,463
429	INSTRUCTIONAL SUPPLIES	24,950	43,172	23,650
499	OTHER SUPPLIES & MATERIALS	7,650	27,650	10,150
725	SPECIAL EDUCATION EQUIPMENT	6,350	13,216	6,750
	TOTAL SPECIAL EDUCATION	5,807,587	5,941,607	6,268,262

Vocational Education Program 71300

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

CTE Perkins funds also support career-technical education and are not included in the general fund but are a part of the federal programs budget.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
116	TEACHERS	1,416,802	1,347,289	1,426,658
188	BONUS PAYMENTS	13,547	13,547	0
201	SOCIAL SECURITY	88,682	78,434	85,453
204	STATE RETIREMENT	90,970	109,869	111,569
206	LIFE INSURANCE	753	349	349
207	MEDICAL INSURANCE	212,149	249,532	249,532
208	VISION INSURANCE	425	1,266	1,266
212	EMPLOYER MEDICARE LIABILITY	20,740	18,343	20,687
336	MAINTENANCE & REPAIR	4,290	4,290	1,290
356	TUITION	375	375	375
369	CONTRACTS FOR SUBSTITUTE TEACHERS	20,548	20,548	20,548
399	OTHER CONTRACTED SERVICES	8,915	8,915	8,915
429	INSTRUCTIONAL SUPPLIES	52,345	52,345	48,270
499	OTHER SUPPLIES & MATERIALS	58,450	58,450	58,150
730	VOCATIONAL INSTRUCTION EQUIPMENT	4,500	19,144	4,500
	TOTAL VOCATIONAL EDUC. PROG.	1,993,491	1,982,696	2,037,562

Attendance 72110

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
105	SUPERVISOR/DIRECTOR	60,375	60,375	62,187
188	BONUS PAYMENTS	1,088	1,088	1,088
189	OTHER SALARIES AND WAGES	50,867	50,867	52,243
201	SOCIAL SECURITY	6,897	6,646	7,162
204	STATE RETIREMENT	12,579	12,725	13,074
206	LIFE INSURANCE	76	27	27
207	MEDICAL INSURANCE	15,431	18,531	18,531
208	VISION INSURANCE	48	142	142
212	EMPLOYER MEDICARE LIABILITY	1,613	1,554	1,675
499	OTHER SUPPLIES & MATERIALS	10,000	10,000	10,000
	TOTAL ATTENDANCE	158,974	161,955	166,129

Health Services 72120

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
105	SUPERVISOR/DIRECTOR-CSH	0	81,827	0
131	MEDICAL PERSONNEL	347,749	389,505	359,887
188	BONUS PAYMENTS	7,317	6,606	6,606
189	OTHER SALARIES AND WAGES	0	47,000	0
201	SOCIAL SECURITY	22,014	27,998	22,723
204	STATE RETIREMENT	61,000	49,465	52,134
206	LIFE INSURANCE	350	196	160
207	MEDICAL INSURANCE	46,430	63,732	54,609
208	VISION INSURANCE	189	624	553
212	EMPLOYER MEDICARE LIABILITY	5,148	6,569	5,314
355	TRAVEL	0	4,470	0
369	CONTRACTS FOR SUBSTITUTE TEACHERS	1,000	2,400	1,000
399	OTHER CONTRACTED SERVICES	125,000	14,488	125,000
413	DRUGS/MEDICAL SUPPLIES	21,000	8,994	8,994
499	OTHER SUPPLIES & MATERIALS	2,194	32,780	14,200
524	IN SERVICE/STAFF DEVELOPMENT	0	3,985	0
599	OTHER CHARGES	0	9,500	0
735	HEALTH EQUIPMENT	0	4,450	0
	TOTAL HEALTH SERVICES	639,391	754,589	651,180

Other Student Support 72130

Other Student Support includes services to students in addition to attendance and health services. These include guidance services, evaluation and testing services for regular education students, special education students, and vocational education students. The personnel section includes school counselors, school psychologists, social workers, and other student support staff.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
117	CAREER LADDER PROGRAM	3,000	3,500	3,500
123	GUIDANCE PERSONNEL	1,445,358	1,500,057	1,555,508
124	PSYCHOLOGICAL PERSONNEL	221,093	221,093	285,202
130	SOCIAL WORKERS	128,894	185,778	252,477
164	ATTENDANTS	162,000	162,000	162,000
188	BONUS PAYMENTS	44,399	43,118	11,316
189	OTHER SALARIES & WAGES	215,853	436,099	368,352
201	SOCIAL SECURITY	137,677	145,291	163,578
204	STATE RETIREMENT	159,086	184,425	198,576
206	LIFE INSURANCE	1,004	575	575
207	MEDICAL INSURANCE	197,836	305,459	305,459
208	VISION INSURANCE	788	2,149	2,149
212	EMPLOYER MEDICARE LIABILITY	32,199	34,282	38,256
322	EVALUATION AND TESTING	40,950	40,950	40,950
336	MAINTENANCE & REPAIR	100	100	100
399	OTHER CONTRACTED SERVICES	219,104	219,104	219,104
471	SOFTWARE	106,888	121,241	118,023
499	OTHER SUPPLIES & MATERIALS	12,400	12,400	13,150
599	OTHER CHARGES	20,000	20,000	20,000
	TOTAL OTHER STUDENT SUPPORT	3,148,629	3,637,621	3,758,275

Regular Instruction Support 72210

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
105	SUPERVISOR/DIRECTOR	673,501	688,001	708,234
117	CAREER LADDER PROGRAM	5,000	5,000	5,000
129	LIBRARIANS	758,206	759,689	781,364
161	SECRETARIES	187,151	145,000	167,426
188	BONUS PAYMENTS	18,564	19,317	11,791
189	OTHER SALARIES & WAGES	182,487	186,910	278,996
201	SOCIAL SECURITY	113,144	97,161	121,074
204	STATE RETIREMENT	147,449	137,136	153,914
206	LIFE INSURANCE	935	359	359
207	MEDICAL INSURANCE	192,804	272,335	272,335
208	VISION INSURANCE	720	1,601	1,601
212	EMPLOYER MEDICARE LIABILITY	26,461	22,595	28,316
320	DUES AND MEMBERSHIPS	4,000	4,000	4,000
355	TRAVEL	32,000	13,000	13,000
399	CONTRACTED SERVICE	1,500	1,500	1,500
432	LIBRARY BOOKS/MEDIA	47,080	47,080	43,000
499	OTHER SUPPLIES AND MATERIALS	9,975	9,975	12,725
524	IN-SERVICE/STAFF DEVELOPMENT	91,925	91,925	92,000
790	OTHER EQUIPMENT	1,500	1,500	1,500
	TOTAL REGULAR INSTR. SUPPORT	2,494,402	2,504,084	2,698,135

Special Education Support 72220

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

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
105	SUPERVISOR/DIRECTOR	119,821	119,821	123,425
188	BONUS PAYMENTS	5,268	4,516	753
189	OTHER SALARIES AND WAGES	68,020	68,020	71,031
201	SOCIAL SECURITY	11,973	9,016	12,103
204	STATE RETIREMENT	12,282	9,662	12,415
206	LIFE INSURANCE	90	26	36
207	MEDICAL INSURANCE	24,259	22,941	22,941
208	VISION INSURANCE	59	100	142
212	EMPLOYER MEDICARE LIABILITY	2,800	2,109	2,831
308	CONSULTANTS	500	500	500
355	TRAVEL	1,500	3,000	1,500
524	IN SERVICE/STAFF DEVELOPMENT	0	6,000	0
	TOTAL SPECIAL EDUC. SUPPORT	246,572	245,711	247,677

Vocational Education Support 72230

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

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
105	SUPERVISOR/DIRECTOR	108,805	121,256	116,796
161	SECRETARIES	35,312	23,425	30,057
188	BONUS PAYMENT	1,464	753	1,464
201	SOCIAL SECURITY	9,026	7,904	9,196
204	STATE RETIREMENT	13,238	10,032	12,154
206	LIFE INSURANCE	84	29	36
207	MEDICAL INSURANCE	22,510	23,628	23,628
208	VISION INSURANCE	59	112	142
212	EMPLOYER MEDICARE LIABILITY	2,111	1,849	2,151
355	TRAVEL	1,000	1,000	1,000
	TOTAL VOCATIONAL EDUC. SUPPORT	193,609	189,988	196,624

Technology Support 72250

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

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
105	SUPERVISOR/DIRECTOR	120,750	120,750	124,373
188	BONUS PAYMENTS	5,018	5,018	5,018
189	OTHER SALARIES & WAGES	305,414	299,556	320,217
201	SOCIAL SECURITY	26,733	25,095	27,876
204	STATE RETIREMENT	60,150	56,011	62,695
206	LIFE INSURANCE	294	125	144
207	MEDICAL INSURANCE	68,772	87,702	87,702
208	VISION INSURANCE	142	360	360
212	EMPLOYER MEDICARE LIABILITY	6,252	5,869	6,519
350	INTERNET CONNECTIVITY	36,879	36,879	36,879
355	TRAVEL	2,500	2,500	2,500
399	CONTRACTED SERVICES	67,992	67,992	67,992
470	CABLING	20,000	20,000	20,000
471	SOFTWARE	295,200	295,200	295,200
499	OTHER SUPPLIES AND MATERIALS	21,200	21,200	21,200
599	OTHER CHARGES	6,090	6,090	6,090
790	OTHER EQUIPMENT	27,500	27,500	27,500
	TOTAL TECHNOLOGY	1,070,886	1,077,847	1,112,265

Board of Education 72310

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

Compensation and payroll taxes for board of education members are in this section. Also included are audit fees for the school activity funds, dues to organizations such as TSBA, fees for the school board attorney, liability insurance expense and workers compensation, surety bond coverage for administrators and accounting personnel as required by law, commission for the Bradley County trustee and board travel expenses.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
191	BOARD FEES	52,800	52,800	52,800
201	SOCIAL SECURITY	3,274	3,274	3,274
212	EMPLOYER MEDICARE	766	766	766
299	OTHER FRINGE BENEFITS	855	855	855
305	AUDIT SERVICES	20,000	21,000	25,000
320	DUES AND MEMBERSHIPS	7,607	7,890	8,117
331	LEGAL SERVICES	25,000	25,000	25,000
506	LIABILITY INSURANCE	91,694	99,125	99,125
508	PREMIUMS ON SURETY BONDS	58,907	61,730	61,730
510	TRUSTEE'S COMMISSION	152,150	152,150	152,150
513	WORKERS COMP INSURANCE	211,156	205,448	205,448
533	CRIMINAL INVESTIGATION APPLICANT	9,590	12,000	12,000
534	REFUND APPLICANT INVESTIGATION	500	500	500
599	OTHER CHARGES	50,000	50,000	50,000
	TOTAL BOARD OF EDUCATION	684,299	692,538	696,765

Office of the Superintendent 72320

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

This section includes salary and benefits for the Director of Schools, Public Relations Specialist, and administrative assistants. Also included are system-wide telephone expense, dues and memberships in professional organizations for the director, postage, out of city travel, copier contracts, office supplies and other miscellaneous expenses for the Educational Support Center.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
101	ADMINISTRATIVE OFFICER	200,000	184,500	190,035
103	ASSISTANT	133,624	0	0
117	CAREER LADDER PROGRAM	2,000	1,000	1,000
161	SECRETARIES	76,877	100,140	102,749
188	BONUS PAYMENTS	3,574	2,885	2,885
189	OTHER SALARIES & WAGES	110,825	107,729	106,657
201	SOCIAL SECURITY	32,668	23,072	25,006
204	STATE RETIREMENT	54,207	36,384	47,165
206	LIFE INSURANCE	226	106	54
207	MEDICAL INSURANCE	51,744	52,632	52,632
208	VISION INSURANCE	139	245	245
212	EMPLOYER MEDICARE LIABILITY	7,640	5,396	5,848
307	COMMUNICATION	105,000	105,000	96,000
320	DUES AND MEMBERSHIPS	10,705	10,705	10,705
348	POSTAL CHARGES	6,500	6,500	6,500
355	TRAVEL	13,000	13,000	13,000
399	OTHER CONTRACTED SERVICES	40,000	40,000	40,000
435	OFFICE SUPPLIES	25,000	25,000	25,000
599	OTHER CHARGES	19,400	35,000	24,200
701	ADMINISTRATIVE EQUIPMENT	8,500	10,600	8,500
	TOTAL OFFICE OF SUPERINTENDENT	901,629	759,894	758,181

Office of the Principal 72410

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

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
104	PRINCIPALS	1,023,138	1,030,165	1,062,464
117	CAREER LADDER PROGRAM	4,000	2,000	2,000
139	ASSISTANT PRINCIPALS	1,486,064	1,452,252	1,499,437
161	SECRETARIES	569,837	548,020	555,990
162	CLERICAL	27,984	27,984	32,534
188	BONUS PAYMENTS	29,435	31,609	31,609
201	SOCIAL SECURITY	194,708	181,060	197,410
204	STATE RETIREMENT	267,602	268,018	269,603
206	LIFE INSURANCE	1,765	743	576
207	MEDICAL INSURANCE	397,846	471,000	471,000
208	VISION INSURANCE	1,121	2,885	2,885
212	EMPLOYER MEDICARE LIABILITY	45,537	42,179	46,168
307	COMMUNICATION	0	0	2,900
317	DATA PROCESSING SERVICES	0	0	5,202
320	DUES & MEMBERSHIPS	1,000	1,000	3,600
336	MAINTENANCE & REPAIR	7,025	7,025	1,400
348	POSTAL CHARGES	4,300	4,300	4,150
355	TRAVEL	5,100	5,100	5,100
399	OTHER CONTRACTED SERVICES	5,875	5,875	20,531
435	OFFICE SUPPLIES	17,957	17,957	18,200
701	ADMINISTRATIVE EQUIPMENT	18,200	21,200	27,290
	TOTAL OFFICE OF THE PRINCIPAL	4,108,494	4,120,372	4,260,049

Fiscal Services 72510

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
119	BOOKKEEPERS	336,431	336,431	347,974
188	BONUS PAYMENTS	2,844	2,844	2,844
201	SOCIAL SECURITY	21,035	19,880	21,751
204	STATE RETIREMENT	58,287	58,287	60,270
206	LIFE INSURANCE	201	72	72
207	MEDICAL INSURANCE	41,332	49,634	49,634
208	VISION INSURANCE	118	330	330
212	EMPLOYER MEDICARE LIABILITY	4,919	4,649	5,087
317	DATA PROCESSING SERVICES	50,125	52,883	55,831
355	TRAVEL	1,000	1,000	1,000
	TOTAL FISCAL SERVICES	516,292	526,010	544,793

Operation of Plant

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
188	BONUS PAYMENTS	377	377	377
189	OTHER SALARIES & WAGES	47,929	47,929	49,371
201	SOCIAL SECURITY	2,995	2,995	3,084
204	STATE RETIREMENT	3,072	3,072	2,870
206	LIFE INSURANCE	25	9	9
207	MEDICAL INSURANCE	5,780	4,404	4,404
208	VISION INSURANCE	15	35	35
212	EMPLOYER MEDICARE LIABILITY	700	700	721
328	JANITORIAL SERVICES	1,618,518	1,683,451	2,397,714
399	OTHER CONTRACTED SERVICES	136,547	136,547	141,539
415	ELECTRICITY	1,337,500	1,337,500	1,337,500
434	NATURAL GAS	115,395	115,395	115,395
454	WATER AND SEWER	270,000	270,000	280,800
501	BOILER INSURANCE	9,755	12,189	12,189
502	BUILDING & CONTENTS INSURANCE	384,445	432,113	432,113
	TOTAL OPERATION OF PLANT	3,933,053	4,046,716	4,778,121

Maintenance of Plant

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
105	SUPERVISOR	120,750	120,750	123,769
167	MAINTENANCE PERSONNEL	704,533	705,013	802,964
188	BONUS PAYMENTS	9,951	10,662	11,373
189	OTHER SALARIES AND WAGES	35,000	35,000	35,000
201	SOCIAL SECURITY	53,955	53,985	60,333
204	STATE RETIREMENT	141,784	144,514	158,206
206	LIFE INSURANCE	689	269	288
207	MEDICAL INSURANCE	140,868	163,930	172,990
208	VISION INSURANCE	413	1,056	1,056
212	EMPLOYER MEDICARE LIABILITY	12,618	12,625	14,110
335	MAINTENANCE/REPAIR-BUILDINGS	175,000	175,000	175,000
336	MAINTENANCE/REPAIR-EQUIPMENT	89,912	89,912	89,912
399	OTHER CONTR SVCS	140,000	140,000	140,000
418	EQUIPMENT/MACHINERY PARTS	50,000	50,000	50,000
499	OTHER SUPPLIES AND MATERIALS	190,000	69,345	69,620
599	OTHER CHARGES	25,000	25,000	25,000
701	ADMINISTRATION EQUIPMENT	38,136	382,446	121,180
717	MAINTENANCE EQUIPMENT	35,358	35,358	35,358
	TOTAL MAINTENANCE OF PLANT	1,963,967	2,214,865	2,086,159

Transportation 72710

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
142	MECHANICS	107,492	107,492	116,856
146	BUS DRIVERS	759,450	905,003	985,823
188	BONUS PAYMENTS	18,480	23,455	23,455
189	OTHER SALARIES AND WAGES	50,293	50,293	51,801
201	SOCIAL SECURITY	58,014	67,347	73,032
204	STATE RETIREMENT	39,266	39,996	41,561
206	LIFE INSURANCE	236	90	90
207	MEDICAL INSURANCE	34,376	46,625	46,625
208	VISION INSURANCE	118	308	308
212	EMPLOYER MEDICARE LIABILITY	13,568	15,750	17,080
313	CONTRACTS WITH PARENTS	1,000	1,000	1,000
340	MEDICAL/DENTAL SERVICES	3,500	3,500	3,500
355	TRAVEL	1,100	1,100	1,100
399	OTHER CONTRACTED SERVICES	22,500	22,500	22,500
412	DIESEL FUEL	189,088	189,088	189,088
425	GASOLINE	20,000	20,000	20,000
433	LUBRICANTS	2,000	2,000	2,000
450	TIRE AND TUBES	17,290	17,290	17,290
453	VEHICLE PARTS	79,440	79,440	79,440
499	OTHER SUPPLIES AND MATERIALS	2,000	2,000	2,000
511	VEHICLE/EQUIPMENT INSURANCE	89,910	99,454	99,454
599	OTHER CHARGES	15,550	15,550	15,550
	TOTAL TRANSPORTATION	1,524,671	1,709,281	1,809,553

Food Service 73100

This service area includes the supervision of staff whose responsibility is to prepare and serve regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. The personnel in this section includes the child nutrition supervisor. All other food service expenses are in a separate fund (see pages 35-37).

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
188	BONUS PAYMENTS	36,249	36,249	36,249
189	OTHER WAGES AND SALARIES	105,525	105,525	110,313
201	SOCIAL SECURITY	8,790	8,645	9,087
204	STATE RETIREMENT	24,357	22,281	25,179
206	LIFE INSURANCE	50	18	18
207	MEDICAL INSURANCE	6,739	8,502	8,502
208	VISION INSURANCE	30	71	71
212	EMPLOYER MEDICARE LIABILITY	2,056	2,022	2,125
422	FOOD SUPPLIES	0	0	0
	TOTAL FOOD SERVICE	183,796	183,313	191,544

Community Services 73300

Community Services includes activities concerned with providing community services to students, staff, or community participants. This includes expenditures for system staff participating in community organizations such as the Family Resource Center. This section also accounts for the annual payment to the Bradley-Cleveland Public Education Foundation per agreement.

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
399	OTHER CONTRACTED SERVICES	50,000	50,000	50,000
422	FOOD SUPPLIES	0	0	0
499	OTHER SUPPLIES & MATERIALS	0	5,585	1,750
599	OTHER CHARGES	0	2,915	390
790	OTHER EQUIPMENT	0	1,299	0
	TOTAL COMMUNITY SERVICES	50,000	59,799	52,140

Early Childhood Education 73400

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

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
310	CONTRACTS-OTHER PUBLIC AGENCY	925,938	937,402	937,402
	TOTAL EARLY CHILDHOOD EDUC.	925,938	937,402	937,402
	TOTAL EDUCATION	66,003,974	69,904,658	70,222,084

Regular Capital Outlay 76100

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
304	ARCHITECTS	0	33,651	0
706	BUILDING CONSTRUCTION	0	2,071,276	
707	BUILDING IMPROVEMENTS	140,000	171,559	97,180
711	FURNITURE AND FIXTURES	0	4,311	0
790	OTHER EQUIPMENT	0	23,147	
799	OTHER CAPITAL OUTLAY	0	150,000	0
	TOTAL REGULAR CAPITAL OUTLAY	140,000	2,453,944	97,180

Debt Service 80000

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

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
82130	PRINCIPAL ON BONDS			
601	PRINCIPAL ON BONDS	502,284	502,284	520,696
82230	INTEREST ON DEBT			
603	INTEREST ON BONDS	104,540	104,540	95,565
82330	OTHER DEBT SERVICE			
699	DEBT SERVICE	194,700	194,700	194,700
	TOTAL DEBT SERVICE	801,524	801,524	810,961
	TOTAL EXPENDITURES	66,945,498	73,160,126	71,130,225



School Nutrition

Fund 143

2025-2026

Fund 143 - Food Service Revenues

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

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
43521	STUDENT LUNCHES	0	0	0
43522	ADULT LUNCHES	38,500	47,531	52,650
43523	BREAKFAST	0	0	0
43525	ALA CARTE	72,000	67,977	68,500
44110	INTEREST EARNED	12,550	6,272	9,650
47112	USDA COMMODITIES	325,344	336,118	325,688
47113	USDA BREAKFAST	955,000	142,172	168,900
47111	USDA LUNCH	1,950,500	3,087,639	3,211,250
47114	USDA - OTHER (FRESH FRUIT/VEG GRANT & SUPPER PROGRAM)	384,500	243,684	260,650
	TOTAL REVENUES	3,738,394	3,931,393	4,097,288
39000	UNDESIGNATED FUND BALANCE	396,000	339,769	385,500
	TOTAL AVAILABLE FUNDS	4,134,394	4,271,162	4,482,788

Fund 143 - Food Service Expenditures

OBJECT CODE		2024-2025 ORIGINAL	2024-2025 AMENDED	2025-2026 PROPOSED
162	CLERICAL PERSONNEL	100,728	100,727	105,764
165	CAFETERIA PERSONNEL	1,009,785	968,645	1,130,286
196	IN-SERVICE TRAINING	800	400	800
201	SOCIAL SECURITY	75,850	66,983	75,500
204	STATE RETIREMENT	152,042	155,426	164,500
206	LIFE INSURANCE	2,700	613	650
207	MEDICAL INSURANCE	265,000	52,978	56,900
210	UNEMPLOYMENT COMPENSATION	0	0	0
212	EMPLOYER MEDICARE LIABILITY	17,400	15,665	17,500
299	OTHER FRINGE BENEFITS	42,000	26,943	27,500
307	COMMUNICATION	500	0	0
320	DUES AND MEMBERSHIPS	1,000	1,134	1,800
336	MAINTENANCE & REPAIR	58,500	80,204	85,500
354	TRANSPORTATION-NON STUDENT	1,500	2,233	2,500
355	TRAVEL	250	185	1,000
399	OTHER CONTRACTED SVCS	1,230,923	1,444,699	1,450,000
422	FOOD SUPPLIES	769,022	924,612	940,500
435	OFFICE SUPPLIES	1,000	1,046	2,500
451	UNIFORMS	200	80	200
452	UTILITIES	0	0	0
469	USDA COMMODITIES	325,344	336,118	325,688
499	OTHER SUPPLIES/MATERIALS	70,000	64,893	71,000
524	STAFF DEVELOPMENT	500	200	500
533	CRIMINAL INVESTIGATION APPLICANT	350	98	200
710	FOOD SERVICE EQUIPMENT	9,000	27,280	22,000
	TOTAL FOOD SERVICE	4,134,394	4,271,162	4,482,788

Benefits Summary

Each section of the budget includes appropriate line items for benefit categories. A detailed explanation of each benefit category is included here rather than repeating the same information in each section.

Social Security (Object 201)

These line items include all costs of **FICA** employer share for personnel. The matching cost is 6.20% of applicable wage.

State Retirement (Object 204)

These line items include the employer costs for contributions to the Tennessee Consolidated Retirement System (TCRS). Employer rate for licensed employees is 5.77% of applicable wages. Effective July 1, 2014, licensed new hires are under the hybrid plan with employer cost at 9% of applicable wages. The contribution for support staff is 17.18%.

Life Insurance (Object 206)

These line items include costs for a \$25,000 group term life insurance program.

Medical Insurance (Object 207)

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

Vision Insurance (Object 208)

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

Medicare (Object 212)

These line items include the employer costs for the Medicare contribution. The matching costs are based upon 1.45% of applicable wages.

Other Fringes (Object 299)

These line items include insurance benefits for retirees.

Two additional benefits are budgeted on a system-wide basis. These are Unemployment Compensation (see 71100-210) and Workman's Compensation (72310-513).

CLEVELAND CITY SCHOOLS TEACHING PROFESSIONAL SALARY SCHEDULE

2025-2026

(200 DAYS)

STEP	BS	BS+16	MA	MA+16	MA+30	ED S	D
0	54,075	54,075	59,483	59,483	63,809	66,513	69,216
1	55,156	55,156	60,563	60,563	64,890	67,593	70,298
2	55,433	55,433	60,840	60,840	65,166	67,870	70,573
3	55,709	55,709	61,117	61,117	65,442	68,147	70,850
4	56,266	56,266	61,673	61,673	66,000	68,703	71,407
5	56,548	56,548	61,955	61,955	66,282	68,985	71,689
6	57,113	57,113	62,521	62,521	66,846	69,551	72,254
7	57,398	57,398	62,806	62,806	67,132	69,836	72,539
8	57,972	57,972	63,380	63,380	67,706	70,410	73,114
9	58,552	58,552	63,960	63,960	68,286	70,990	73,694
10	59,724	59,724	65,131	65,131	69,457	72,161	74,865
11	60,320	60,320	65,728	65,728	70,055	72,758	75,462
12	61,528	61,528	66,935	66,935	71,261	73,965	76,669
13	62,758	62,758	68,166	68,166	72,492	75,195	77,900
14	63,385	63,385	68,793	68,793	73,119	75,822	78,527
15	64,653	64,653	70,060	70,060	74,387	77,090	79,794
16	65,624	65,624	71,031	71,031	75,357	78,061	80,764
17	66,607	66,607	72,015	72,015	76,341	79,045	81,748
18	67,939	67,939	73,348	73,348	77,673	80,377	83,081
19	69,298	69,298	74,706	74,706	79,032	81,736	84,439
20	70,338	70,338	75,745	75,745	80,071	82,775	85,478
21	71,393	71,393	76,800	76,800	81,127	83,830	86,534
22	72,464	72,464	77,872	77,872	82,197	84,902	87,605
23	72,826	72,826	78,233	78,233	82,560	85,263	87,967
24	73,191	73,191	78,598	78,598	82,924	85,628	88,331
25	73,556	73,556	78,964	78,964	83,290	85,993	88,697

CLEVELAND CITY SCHOOLS TEACHER ASSISTANT SALARY SCHEDULE

(181 DAYS)

STEP	2025-2026
1	22,022
2	22,573
3	23,137
4	23,831
5	24,503
6	25,282
7	25,788
8	26,304
9	26,830
10	27,366
11-14	28,461
15-19	29,600
20-24	30,783
25+	32,013

CLEVELAND CITY SCHOOLS ADMINISTRATIVE ASSISTANT-SCHOOL

SALARY SCHEDULE

(210 DAYS)

STEP	2025-2026
1	26,444
2	27,506
3	28,331
4	29,181
5	30,057
6	30,658
7	31,272
8	31,895
9	32,534
10	34,161
11	34,609
12	35,049
13	35,491
14	36,371
15	36,371
16	36,371
17	36,371
18	36,371
19	37,253
20	37,253
21	37,253
22	37,253
23	37,253
24	38,786
25+	39,561

CLEVELAND CITY SCHOOLS SCHOOL NURSE

SALARY SCHEDULE

(181 DAYS)

STEP	2025-26
0	36,704
1	37,437
2	38,186
3	38,376
4	38,569
5	38,954
6	39,149
7	39,540
8	39,738
9	40,136
10	40,537
11	41,347
12	41,762
13	42,597
14	43,448
15	43,882
16	44,761
17	45,431
18	46,113
19	47,035
20	47,976
21	48,696
22	49,426
23	50,169
24	50,419
25	50,671

CLEVELAND CITY SCHOOLS ESC ADMINISTRATIVE ASSISTANTS

SALARY SCHEDULE

(12 MONTHS)

STEP	2025-2026
1	32,764
2	33,419
3	36,406
4	38,226
5	40,048
6	41,084
7	42,869
8	43,564
9	44,232
10	44,898
11	45,564
12	46,229
13	46,859
14	47,496
15	47,912
16	48,210
17	48,506
18	48,798
19	49,092
20	49,387
21	49,685
22	50,182
23	51,184
24	52,159
25	53,513

CLEVELAND CITY SCHOOLS OPERATIONS

SALARY SCHEDULE

(12 MONTHS)

STEP	2025-2026
1	33,046
2	35,471
3	37,904
4	40,339
5	42,774
6	45,212
7	46,830
8	47,243
9	47,243
10	47,984
11	49,965
12	49,965
13	49,965
14	49,965
15	49,965
16	50,359
17	50,359
18	50,359
19	50,359
20	51,094
21	51,094
22	51,094
23	51,094
24	51,094
25	51,801

CLEVELAND CITY SCHOOLS TECHNOLOGY SUPPORT

SALARY SCHEDULE

(12 MONTHS)

STEP	2025-2026
1	33,046
2	35,471
3	37,904
4	40,339
5	42,774
6	45,212
7	46,830
8	47,243
9	47,243
10	47,984
11	49,965
12	49,965
13	49,965
14	49,965
15	49,965
16	50,359
17	50,359
18	50,359
19	50,359
20	51,094
21	51,094
22	51,094
23	51,094
24	51,094
25	51,801

Debt Service

The wise use of debt is essential to prudent financial planning and management. No city has adequate current revenues to purchase major capital improvements such as buildings, land, utility plants and extensions, and some large equipment. Therefore, it is essential that they borrow additional money to finance these items and pay for them over a period of years. The City Council must establish clear policies to assure that only the debt which is essential to the community is issued, that adequate revenues are budgeted and collected to make the debt service (principal and interest) payments, and that the City's credit rating of "AA" with Standard and Poor's Corporation and an "Aa3" rating from Moody's Investor Service is not adversely affected. The City of Cleveland has established Debt Policies as part of its Financial Policies (See the Financial Policies under Tab V). There are no state statutes or City Charter requirements which limit the amount of general obligation debt. However, the city has followed a policy limiting outstanding general government and school debt to no more than ten (10%) percent of the assessed valuation of property, or \$161,051,698. The City currently has \$88,153,698 available for future projects. Since the assessed valuation averages about thirty (30%) percent of the appraised (fair market) valuation, this limits debt to about three (3%) percent of the appraised valuation of all property within the City. (See the estimated City's Legal Debt Margin also located behind Tab XIV).

The Debt Service Fund is used to pay all the general government debt service payments on general obligation bonds, capital outlay notes, or other debt instruments. The revenues are derived from the entity for which the debt was issued. A transfer from the General Fund pays for debt issued for the city departments. All debt issued by the city to fund new school construction is financed by transfers from the General Fund and the Schools General Fund. The State Street Aid Fund transfer finances several road projects and major street equipment.

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

On June 30, 2024, the city had total debt outstanding of \$82,927,735. Of this amount, \$72,898,000 comprises bonds backed solely by the full faith and credit of the city. The city also issues bonds secured by specific 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 did not have any revenue bonds outstanding at the end of the fiscal year due to a change in the financial reporting entity of Cleveland Utilities. The city also finances capital projects through loans issued from various agencies in Tennessee totaling \$1,567,655 for general city projects. The city had \$221,180 in leases outstanding at the end of the year for office and computer equipment and Subscription-Based Information Technology Agreements (SBITAs) for \$186,622.

General Government and School Debt

This section first will list the outstanding bond issues and capital outlay notes for general government and school purposes along with individual debt service schedules. (Capital outlay notes are like bonds, with a shorter duration.)

Outstanding Bond Issues

2016 Refunding Bonds:

In June 2015, the city refinanced the 2007-A Series to take advantage of the low variable rate offered to the city. The city refunded \$4,587,360 in bonds at a net interest cost of 3.14%. The fixed rate loan will mature June 1, 2037.

2019 Refunding Bonds:

In March 2019, the city refinanced the 2009C & 2009D Refunding Bonds, 2014 Refunding Bonds and 2014 TMBF Note. The city did a competitive bid process and awarded the bonds to Hutchinson, Shockey, Erley & Co. The fixed rate loan will mature June 30, 2034.

2020 Refunding Bonds:

In November 2020, the city refinanced several issues to lower their variable debt obligations. The issues included the 2015 Refunding Bonds, 2012 Tennessee Municipal Bond Fund Notes (Whirlpool Project, Jetport Terminal, LIC Project and Spring Branch for Land), 2015 Raider Arena, 2016 Jetport Hangars, 2016 City Projects, 2017 Spring Branch for Infrastructure and 2018 Energy System Group (ESG-Schools). The city awarded the bonds to Piper Sandler & Co. The fixed rate loan will mature June 30, 2038.

2018 Candy's Creek Elementary School:

In July 2018, the City Council approved the issuance of \$9,885,000 for the construction cost of the new Candy Creek Elementary School on Georgetown Road. The city did a competitive bid process and awarded the bonds to 1st Tennessee Financial Corp. The remaining cost will come from the county as they borrow funds for their new middle school. This note is for 20 years and will mature December 2037.

2022 General Obligation Bonds:

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

Outstanding Capital Outlay Notes and Long-Term Variable Rate Notes:

2008 TMBF (County Portion):

In 2007, the city borrowed \$1,812,700 in general obligation notes from the Public Building Authority of the City of Clarksville, Tennessee. Proceeds of this loan are being used to repay Bradley County's portion of the Cleveland/Bradley Public Library addition. The variable rate loan will mature June 1, 2028.

2009 Qualified School Construction Bond-QSCB:

In 2010, the City approved borrowing funds from the State of Tennessee through the Qualified School Construction Bond Program. These bonds were issued by the State of Tennessee and were used to pay for a portion of the Science Wing Addition at Cleveland High School. The debt service payments are made by the Cleveland City School System.

SUMMARY	FY2024 Actual	FY2025 Original	FY2025 Amended	FY2026 Adopted	Percentage Change
REVENUES					
INTEREST	\$203,929	\$5,000	\$241,000	\$120,000	-50.2%
INTERGOVERNMENTAL	\$141,735	\$147,050	\$147,050	\$147,000	-0.0%
TRANSFERS	\$8,424,772	\$8,966,345	\$9,083,678	\$8,456,790	-6.9%
PROCEEDS OF BONDS	\$0	\$0	\$0	\$0	0.0%
MISCELLANEOUS	\$0	\$0	\$0	\$0	0.0%
Total Revenues	\$8,770,436	\$9,118,395	\$9,471,728	\$8,723,790	-7.9%
EXPENDITURES					
DEBT SERVICE - PRINCIPAL PAYMENTS	\$5,188,668	\$6,124,000	\$6,124,000	\$6,107,000	-0.0%
DEBT SERVICE - INTEREST PAYMENTS	\$3,120,144	\$2,989,333	\$2,989,333	\$2,544,006	-1.5%
LEASE EQUIPMENT	\$0	\$0	\$117,333	\$0	-100.0%
BOND PAYING AGENTS FEES	\$0	\$5,000	\$6,000	\$5,000	-1.7%
Total Expenditures	\$8,308,812	\$9,118,333	\$9,236,666	\$8,656,006	-6.3%
NET INCOME	\$461,624	\$62	\$235,062	\$67,784	-7.1%
BEGINNING FUND BALANCE	\$6,114,147	\$6,575,771	\$6,575,771	\$6,810,833	3.6%
ENDING FUND BALANCE	\$6,575,771	\$6,575,833	\$6,810,833	\$6,878,617	0.1%

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2026	390,000.00	3.14	50,711.00	440,711.00	440,711.00
FY 2027	415,000.00	3.14	38,465.00	453,465.00	453,465.00
FY 2028	80,000.00	3.14	25,434.00	105,434.00	105,434.00
FY 2029	85,000.00	3.14	22,922.00	107,922.00	107,922.00
FY 2030	85,000.00	3.14	20,253.00	105,253.00	105,253.00
FY 2031	85,000.00	3.14	17,584.00	102,584.00	102,584.00
FY 2032	90,000.00	3.14	14,915.00	104,915.00	104,915.00
FY 2033	90,000.00	3.14	12,089.00	102,089.00	102,089.00
FY 2034	95,000.00	3.14	9,263.00	104,263.00	104,263.00
FY 2035	100,000.00	3.14	6,280.00	106,280.00	106,280.00
FY 2036	100,000.00	3.14	3,140.00	103,140.00	103,140.00
	<u>1,615,000.00</u>		<u>221,056.00</u>	<u>1,836,056.00</u>	<u>1,836,056.00</u>

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

Debt Service Schedule					
Date	Principal	Coupon	Interest	Period Total	Fiscal Total
FY 2026	3,265,000	5.00	995,113	4,260,112.50	4,260,112.50
FY 2027	3,755,000	5.00	819,613	4,574,612.50	4,574,612.50
FY 2028	3,735,000	5.00	632,363	4,367,362.50	4,367,362.50
FY 2029	4,205,000	5.00	433,863	4,638,862.50	4,638,862.50
FY 2030	3,990,000	5.00	228,988	4,218,987.50	4,218,987.50
FY 2031	3,195,000	3.25	77,319	3,272,318.75	3,272,318.75
FY 2032	240,000	3.25	21,500	261,500.00	261,500.00
FY 2033	245,000	4.00	12,700	257,700.00	257,700.00
FY 2034	260,000	3.00	3,900	263,900.00	263,900.00
	22,890,000.00		3,225,356.25	26,115,356.25	26,115,356.25

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2026	1,620,000	5.00	584,300	2,204,300.00	2,204,300.00
FY 2027	1,645,000	5.00	502,675	2,147,675.00	2,147,675.00
FY 2028	1,600,000	5.00	421,550	2,021,550.00	2,021,550.00
FY 2029	1,165,000	5.00	352,425	1,517,425.00	1,517,425.00
FY 2030	1,225,000	5.00	292,675	1,517,675.00	1,517,675.00
FY 2031	1,275,000	5.00	230,175	1,505,175.00	1,505,175.00
FY 2032	1,335,000	4.00	171,600	1,506,600.00	1,506,600.00
FY 2033	1,280,000	3.00	125,700	1,405,700.00	1,405,700.00
FY 2034	1,305,000	2.00	93,450	1,398,450.00	1,398,450.00
FY 2035	1,320,000	2.00	67,200	1,387,200.00	1,387,200.00
FY 2036	1,020,000	2.00	43,800	1,063,800.00	1,063,800.00
FY 2037	990,000	2.00	23,700	1,013,700.00	1,013,700.00
FY 2038	690,000	2.00	6,900	696,900.00	696,900.00
	<u>16,470,000.00</u>		<u>2,916,150.00</u>	<u>19,386,150.00</u>	<u>19,386,150.00</u>

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2026	425,000	5.00	273,438	698,438.00	698,438.00
FY 2027	445,000	5.00	252,188	697,188.00	697,188.00
FY 2028	470,000	5.00	229,937	699,937.00	699,937.00
FY 2029	490,000	5.00	206,437	696,437.00	696,437.00
FY 2030	515,000	4.00	181,937	696,937.00	696,937.00
FY 2031	535,000	4.00	161,337	696,337.00	696,337.00
FY 2032	560,000	4.00	139,937	699,937.00	699,937.00
FY 2033	580,000	3.00	117,537	697,537.00	697,537.00
FY 2034	595,000	3.00	100,137	695,137.00	695,137.00
FY 2035	615,000	3.125	82,287	697,287.00	697,287.00
FY 2036	635,000	3.125	63,069	698,069.00	698,069.00
FY 2037	655,000	3.25	43,225	698,225.00	698,225.00
FY 2038	675,000	3.25	21,937	696,937.00	696,937.00
	<u>7,195,000.00</u>		<u>1,873,403.00</u>	<u>9,068,403.00</u>	<u>9,068,403.00</u>

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2026	520,000	5.00	770,644	1,290,644	1,290,644
FY 2027	545,000	5.00	744,644	1,289,644	1,289,644
FY 2028	575,000	5.00	717,394	1,292,394	1,292,394
FY 2029	605,000	5.00	688,644	1,293,644	1,293,644
FY 2030	635,000	5.00	658,394	1,293,394	1,293,394
FY 2031	665,000	5.00	626,644	1,291,644	1,291,644
FY 2032	700,000	5.00	593,394	1,293,394	1,293,394
FY 2033	735,000	5.00	558,394	1,293,394	1,293,394
FY 2034	770,000	4.00	521,644	1,291,644	1,291,644
FY 2035	800,000	3.375	490,843	1,290,843	1,290,843
FY 2036	825,000	3.375	463,843	1,288,843	1,288,843
FY 2037	855,000	3.50	436,000	1,291,000	1,291,000
FY 2038	885,000	3.50	406,074	1,291,074	1,291,074
FY 2039	915,000	3.50	375,100	1,290,100	1,290,100
FY 2040	945,000	3.50	343,075	1,288,075	1,288,075
FY 2041	980,000	4.00	310,000	1,290,000	1,290,000
FY 2042	1,020,000	4.00	270,800	1,290,800	1,290,800
FY 2043	1,060,000	4.00	230,000	1,290,000	1,290,000
FY 2044	1,105,000	4.00	187,600	1,292,600	1,292,600
FY 2045	1,150,000	4.00	143,400	1,293,400	1,293,400
FY 2046	1,195,000	4.00	97,400	1,292,400	1,292,400
FY 2047	1,240,000	4.00	49,600	1,289,600	1,289,600
	<u>18,725,000</u>		<u>9,683,531</u>	<u>28,408,531</u>	<u>28,408,531</u>

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
5/25/2026	127,000.00	5.00	20,000.00	147,000.00	147,000.00
5/25/2027	133,000.00	5.00	13,650.00	146,650.00	146,650.00
5/25/2028	140,000.00	5.00	7,000.00	147,000.00	147,000.00
	<u>400,000.00</u>		<u>40,650.00</u>	<u>440,650.00</u>	<u>440,650.00</u>

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

Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>	<u>Fiscal Total</u>
FY 2026	285,130.00	1.50	67,184.00	352,314.00	352,314.00
FY 2027	24,472.00	1.50	6,292.00	30,764.00	30,764.00
	<u>309,602.00</u>		<u>73,476.00</u>	<u>383,078.00</u>	<u>383,078.00</u>

CITY OF CLEVELAND, TN

Existing/Proposed Long-Term Bonded Debt Payment Schedule as of 6/30/2026

Fiscal Year	Existing Debt Principal	New Debt Principal	Total Principal	Future Debt Principal	Grand Total Principal
2026	6,632,130	-	6,632,130	-	6,632,130
2027	6,962,472	-	6,962,472	-	6,962,472
2028	6,600,000	-	6,600,000	-	6,600,000
2029	6,550,000	-	6,550,000	-	6,550,000
2030	6,450,000	-	6,450,000	-	6,450,000
2031	5,755,000	-	5,755,000	-	5,755,000
2032	2,925,000	-	2,925,000	-	2,925,000
2033	2,930,000	-	2,930,000	-	2,930,000
2034	3,025,000	-	3,025,000	-	3,025,000
2035	2,835,000	-	2,835,000	-	2,835,000
2036	2,580,000	-	2,580,000	-	2,580,000
2037	2,500,000	-	2,500,000	-	2,500,000
2038	2,250,000	-	2,250,000	-	2,250,000
2039	915,000	-	915,000	-	915,000
2040	945,000	-	945,000	-	945,000
2041	980,000	-	980,000	-	980,000
2042	1,020,000	-	1,020,000	-	1,020,000
2043	1,060,000	-	1,060,000	-	1,060,000
2044	1,105,000	-	1,105,000	-	1,105,000
2045	1,150,000	-	1,150,000	-	1,150,000
2046	1,195,000	-	1,195,000	-	1,195,000
2047	1,240,000	-	1,240,000	-	1,240,000
	<u>67,604,602</u>	<u>-</u>	<u>67,604,602</u>	<u>-</u>	<u>67,604,602</u>

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Debt Service	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
210 Debt Service						
3C Intergovernmental						
210 36972 BrColib	-146,800.00	-147,050.00	-147,000.00	-147,000.00	-147,000.00	-147,000.00
TOTAL Intergovernmental	-146,800.00	-147,050.00	-147,000.00	-147,000.00	-147,000.00	-147,000.00
3F Interest						
210 36110 Int-Gen	-291,000.00	-241,000.00	-100,000.00	-120,000.00	-120,000.00	-120,000.00
TOTAL Interest	-291,000.00	-241,000.00	-100,000.00	-120,000.00	-120,000.00	-120,000.00
5D Other Sources (Uses)						
210 36810 TransGF	-7,022,368.00	-8,078,783.15	-7,713,272.00	-7,513,272.00	-7,513,272.00	-7,513,272.00
210 36820 TransSSA	-459,698.00	-69,507.00	.00	.00	.00	.00
210 36830 TransSTW	-103,400.00	-167,800.00	-166,493.00	-166,493.00	-166,493.00	-166,493.00
210 36973 CMS/CHS	-194,700.00	-194,700.00	-194,700.00	-194,700.00	-194,700.00	-194,700.00
210 36974 ESG	-258,075.00	-257,888.00	-257,325.00	-257,325.00	-257,325.00	-257,325.00
210 36976 Geothermal	-300,000.00	-315,000.00	-325,000.00	-325,000.00	-325,000.00	-325,000.00
TOTAL Other Sources (Uses)	-8,338,241.00	-9,083,678.15	-8,656,790.00	-8,456,790.00	-8,456,790.00	-8,456,790.00
TOTAL Debt Service	-8,776,041.00	-9,471,728.15	-8,903,790.00	-8,723,790.00	-8,723,790.00	-8,723,790.00
TOTAL Debt Service	-8,776,041.00	-9,471,728.15	-8,903,790.00	-8,723,790.00	-8,723,790.00	-8,723,790.00
TOTAL REVENUE	-8,776,041.00	-9,471,728.15	-8,903,790.00	-8,723,790.00	-8,723,790.00	-8,723,790.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-8,776,041.00	-9,471,728.15	-8,903,790.00	-8,723,790.00	-8,723,790.00	-8,723,790.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Debt Service							
210900	Debt Service						
5B Operating							
210900	56270	115,000.00	121,000.00	127,000.00	127,000.00	127,000.00	127,000.00
210900	P08Lib-Cty	363,000.00	383,000.00	390,000.00	390,000.00	390,000.00	390,000.00
210900	P16AREfund	400,000.00	410,000.00	425,000.00	425,000.00	425,000.00	425,000.00
210900	P18 CCES	1,880,000.00	3,165,000.00	3,265,000.00	3,265,000.00	3,265,000.00	3,265,000.00
210900	P19 Refund	2,495,000.00	1,550,000.00	1,380,000.00	1,380,000.00	1,380,000.00	1,380,000.00
210900	P20 Refund		495,000.00	520,000.00	520,000.00	520,000.00	520,000.00
210900	P 22 Bonds		26,050.00	20,000.00	20,000.00	20,000.00	20,000.00
210900	I Lib Cty	31,800.00	62,738.00	50,711.00	50,711.00	50,711.00	50,711.00
210900	I16AREfund	74,136.00	285,738.00	273,438.00	273,438.00	273,438.00	273,438.00
210900	I18 CCES	297,738.00	1,155,863.00	965,113.00	965,113.00	965,113.00	965,113.00
210900	I19 Refund	1,281,988.00	663,550.00	464,100.00	464,100.00	464,100.00	464,100.00
210900	I20 Refund	836,425.00	795,394.00	770,644.00	770,644.00	770,644.00	770,644.00
210900	I 22 Bonds	795,394.00	105,804.09				
210900	Lease Equ	85,667.00	11,529.06				
210900	Int Lease	15,426.00					
210900	AdminFees	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL Operating		8,677,574.00	9,236,666.15	8,656,006.00	8,656,006.00	8,656,006.00	8,656,006.00
TOTAL Debt Service		8,677,574.00	9,236,666.15	8,656,006.00	8,656,006.00	8,656,006.00	8,656,006.00
TOTAL Debt Service		8,677,574.00	9,236,666.15	8,656,006.00	8,656,006.00	8,656,006.00	8,656,006.00
TOTAL REVENUE		8,677,574.00	9,236,666.15	8,656,006.00	8,656,006.00	8,656,006.00	8,656,006.00
TOTAL EXPENSE		8,677,574.00	9,236,666.15	8,656,006.00	8,656,006.00	8,656,006.00	8,656,006.00
GRAND TOTAL		8,677,574.00	9,236,666.15	8,656,006.00	8,656,006.00	8,656,006.00	8,656,006.00

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



CLEVELAND
TENNESSEE

EST. 1842

FY2026 Annual Budget

Capital Improvements Projects

Planning for the financing and acquisition of major capital improvements is the most difficult aspect of municipal budgeting. Capital expenditures include the acquisition, expansion or rehabilitation of city buildings, equipment, land and infrastructure improvements. They also include vehicle and equipment replacement or acquisition. The sources of revenue used to acquire capital assets can be current revenues, fees and charges, general obligation bonds, revenue bonds, capital outlay notes, lease/purchase agreements, federal and state grants, intergovernmental revenues, proceeds from the sale of fixed assets, and net income and depreciation in proprietary funds. The issuance of debt requires additional revenues to pay the increased debt service (principal and interest payments) from the Debt Service Fund.

Planning capital improvement projects begins at the Fall Planning session which is attended by the City Council, Department Heads, and City Schools. The council's priorities are established at the end of this planning session. The city's budget planning session is held in late March or early April and proposed capital projects are presented by staff to the City Council. The City Manager submits the proposed capital budget along with a proposed funding plan.

Capital improvement projects for departments or functions financed by the General Fund are financed in the Capital Improvements Program Fund or the Sales Tax Capital Projects Fund. Since the passage of the ½ cent sales tax increase in 2009, the Sales Tax Capital Projects Fund has provided most of the funding for capital equipment or projects. The Solid Waste Management Fund and State Street Aid provide some funding for equipment, though not on a recurring basis. The city issues bonds for large capital projects.

Capital improvement projects for the Cleveland City Schools are financed in three ways. The schools' current revenues finance smaller capital improvements for the school system. Major school projects funded by general obligation bonds or capital outlay notes are accounted for in individual capital project funds. The third funding source is the Sales Tax Capital Projects Fund.

Capital improvement projects for the library are funded within the Library General Fund. The Cleveland Public Library is a joint agency of the City and County, governed by an appointed Library Board.

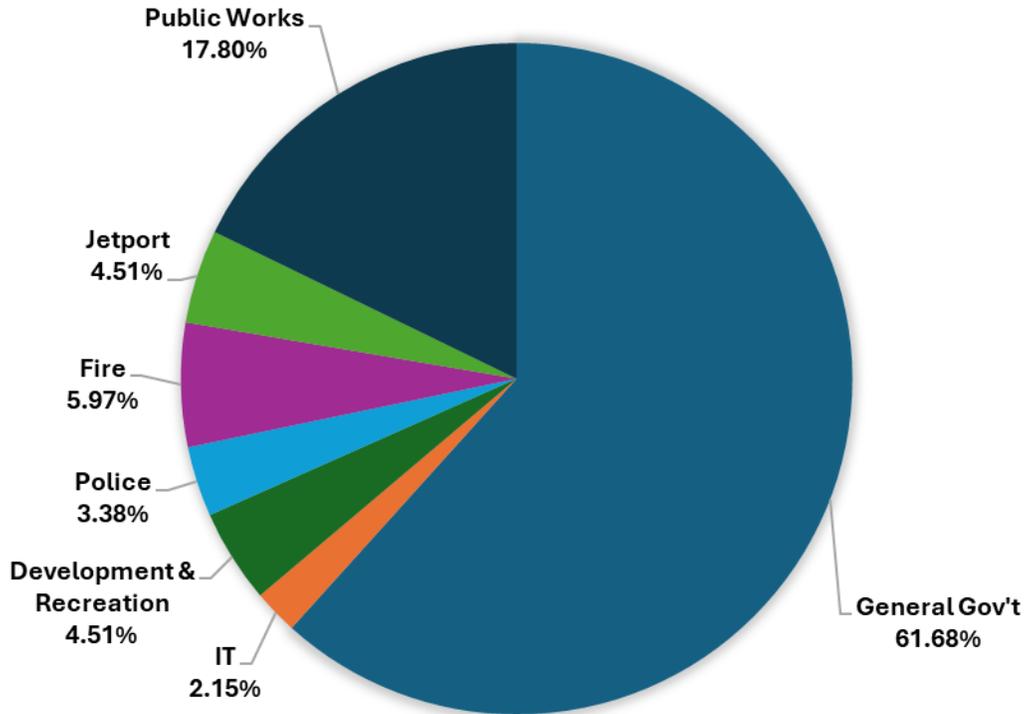
SOURCE OF CAPITAL PROJECT FUNDS FOR FY2025

The capital projects funded in FY2026 total \$8,876,000. Major capital funds are summarized below.

Sales Tax Capital Projects Fund:

This fund is used to account for the proceeds of a one-half cent sales tax approved by the voters on March 10, 2009. The sales tax is designated for capital projects for the City and City Schools. A total of \$4,351,000 has been budgeted in FY2026 for city projects and \$1,523,000 for school projects.

FY2026 MAJOR USES OF CAPITAL PROJECT FUNDS



**FY 2026 MAJOR USES OF CAPITAL PROJECT FUNDS AND
THEIR IMPACT ON THE OPERATING BUDGET**

Capital Improvement Program Fund

General Government

Cleveland City Hall and Council Chambers \$ 2,000,000

This funding is allocated to complete the restoration of the historic Cherokee Building.

Ocoee & 25th Street Intersection Improvements \$ 1,000,000

This funding provides the city match for a TDOT project to improve the safety and traffic flow at the Ocoee and 25th Street intersection.

Development and Recreation

Tinsley Park Improvements \$ 400,000

Additional funding is allocated for improvements at the Tinsley Recreational Facility.

Public Works

Street Paving and Drainage Projects \$ 365,000

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

Jetport \$ 400,000

This funding is to provide the city match for a TDOT Aeronautics project for 10 additional T hangers at the Cleveland Regional Jetport.

Sales Tax Capital Projects Fund

General Government

Cleveland City Hall and Council Chambers \$ 2,280,000

This funding is allocated to complete the restoration of the historic Cherokee Building.

Public Safety

Police – Patrol Cars \$ 300,000

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

Fire Department - Apparatus

Fire Apparatus Replacement Program	\$	<u>530,000</u>
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This program will assist in providing new equipment and transportation needs for medical and rescue incidents.

City-Wide Computer Info Systems

GIS Flyover & Rover maintenance cost	\$	<u>26,000</u>
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This supplies funding to assist the city's GIS system upgrades.

Public Works & Transportation

Street Paving	\$	1,000,000
Sidewalk Projects		65,000
Equipment Replacement		<u>150,000</u>
	\$	<u>1,215,000</u>

The annual street paving list is submitted to the City Council, based upon the condition of the pavement and allocated to the five Council districts. The sidewalks projects are deemed necessary for the safety and welfare of our citizens.

Capital Improvement Program Fund

Programs, Services, and Functions:

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

This fund will receive a \$3,930,000 transfer from the General Fund to cover various projects and capital items that were discussed during the budget retreat held in early spring.

Goals and Objectives:

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

SUMMARY	2024 Actual	2025 Original	2025 Amended	2026 Adopted	Percentage Change
REVENUES					
GRANTS	\$0	\$0	\$0	\$0	0.0%
INTEREST INCOME	\$1,524,539	\$0	\$1,285,000	\$600,000	0.0%
ASSET DISPOSAL	\$0	\$0	\$0	\$0	0.0%
TRANSFERS	\$1,076,521	\$1,165,000	\$13,665,176	\$3,930,000	-71.2%
NOTE PROCEEDS	\$0	\$0	\$0	\$0	0.0%
INTERGOVERNMENTAL	\$399,651	\$0	\$4,297,192	\$0	-100.0%
MISCELLANEOUS	\$115,210	\$0	\$220,821	\$0	-100.0%
Total Revenues	\$3,115,921	\$1,165,000	\$19,468,189	\$4,530,000	-76.7%
EXPENDITURES					
GENERAL GOVERNMENT	\$486,273	\$600,000	\$12,102,583	\$3,195,000	-74%
ADMINISTRATION & FINANCE/CODES	\$155,192	\$0	\$2,140,998	\$0	-100%
HUMAN RESOURCES	\$0	\$0	\$60,000	\$0	-100%
DEVELOPMENT & ENGINEERING	\$321,563	\$0	\$13,225,437	\$0	-100%
CITY-WIDE COMPUTER INFO SYS	\$258,358	\$0	\$351,691	\$165,000	-53%
POLICE DEPARTMENT	\$75,805	\$0	\$115,688	\$0	-100%
FIRE DEPARTMENT	\$48,431	\$0	\$94,382	\$0	-100%
PUBLIC WORKS - OPERATIONS	\$2,380,734	\$365,000	\$7,151,327	\$365,000	-95%
PUBLIC WORKS - STATE STREET AID	\$0	\$0	\$0	\$0	0%
FLEET MANAGEMENT	\$0	\$0	\$3,925	\$0	0%
ANIMAL SHELTER	\$0	\$0	\$0	\$0	0%
PARKS & RECREATION	\$2,146,774	\$200,000	\$8,109,970	\$400,000	-95%
EDUCATION	\$0	\$0	\$0	\$0	0%
DEBT SERVICE/ISSUANCE COSTS	\$0	\$0	\$0	\$0	0%
TRANSFERS	\$0	\$0	\$0	\$0	0%
REGIONAL JETPORT	\$91,523	\$0	\$330,819	\$400,000	21%
CDBG	\$0	\$0	\$0	\$0	0%
Total Expenditures	\$5,964,653	\$1,165,000	\$43,686,820	\$4,525,000	-89.6%
NET INCOME	-\$2,848,732	\$0	\$24,218,631	\$5,000	-100.0%
BEGINNING FUND BALANCE	\$28,437,669	\$25,588,937	\$25,588,937	\$1,370,306	-94.6%
ENDING FUND BALANCE	\$25,588,937	\$25,588,937	\$1,370,306	\$1,375,306	0.4%

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322 Capital Improvements						
322 36345 Fleetsale	.00	-3,925.00	.00	.00	.00	.00
TOTAL UNDEFINED CHAR	.00	-3,925.00	.00	.00	.00	.00
3C Intergovernmental						
322 33190 Fed Grant	.00	-76,790.00	.00	.00	.00	.00
322 33461 Jet-Culver	-259,425.00	-240,732.00	.00	.00	.00	.00
322 33500 DownImprov	-15,568.00	-248,925.10	.00	.00	.00	.00
322 33501 Brownfield	.00	-100,000.00	.00	.00	.00	.00
322 33502 Grt-Cyber	.00	-80,500.00	.00	.00	.00	.00
10950 Family Resource Improvements						
322 33802 10950 Family Lea	-9,001.00	-9,001.00	.00	.00	.00	.00
20934 Peerless Road Repaving						
322 33490 20934 StateGrant	.00	-839,689.60	.00	.00	.00	.00
20936 25th STREET MULTIMODAL						
322 33490 20936 StateGrant	.00	-777,727.00	.00	.00	.00	.00
40966 LIC						
322 36999 40966 LIC-BradCo	-196,384.03	.00	.00	.00	.00	.00
40967 PEERLESS EXTENSION						
322 36999 40967 Reimb	.00	-50,706.90	.00	.00	.00	.00
40991 GAUT STREET						
322 33490 40991 StateGrant	-877,676.00	-1,087,845.60	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
45942 T HANGER						
322 33469 45942 JetHanger	-110,275.00	-80,275.00	.00	.00	.00	.00
50950 Jim Sharp Park						
322 33507 50950 Sharp Park	-625,000.00	-625,000.00	.00	.00	.00	.00
64932 BLYTHE OLDFIELD PARK						
322 33489 64932 Futsal	.00	-80,000.00	.00	.00	.00	.00
TOTAL Intergovernmental	-2,093,329.03	-4,297,192.20	.00	.00	.00	.00
3F Interest						
322 36110 Int-Gen	-900,000.00	-1,285,000.00	.00	-600,000.00	-600,000.00	-600,000.00
TOTAL Interest	-900,000.00	-1,285,000.00	.00	-600,000.00	-600,000.00	-600,000.00
3G Miscellaneous						
322 36340 Fire Equip	.00	-25,000.00	.00	.00	.00	.00
322 36341 D&R Equip	.00	-72.00	.00	.00	.00	.00
322 36342 PW Equip	.00	-15,700.00	.00	.00	.00	.00
322 36723 Prop Grt	-4,000.00	.00	.00	.00	.00	.00
322 36938 PEPVehicle	-76,697.11	-49,598.56	.00	.00	.00	.00
322 36997 SundIncome	-5,422.00	-1,525.00	.00	.00	.00	.00
322 36998 BcPynt-Dur	.00	-125,000.00	.00	.00	.00	.00
TOTAL Miscellaneous	-86,119.11	-216,895.56	.00	.00	.00	.00
5D Other Sources (Uses)						
322 36810 TransGF	-1,076,521.00	-13,665,176.20	-965,000.00	-2,965,000.00	-3,930,000.00	-3,930,000.00
TOTAL Other Sources (Uses)	-1,076,521.00	-13,665,176.20	-965,000.00	-2,965,000.00	-3,930,000.00	-3,930,000.00
TOTAL Capital Improvements	-4,155,969.14	-19,468,188.96	-965,000.00	-3,565,000.00	-4,530,000.00	-4,530,000.00
TOTAL Capital Improvements	-4,155,969.14	-19,468,188.96	-965,000.00	-3,565,000.00	-4,530,000.00	-4,530,000.00
TOTAL REVENUE	-4,155,969.14	-19,468,188.96	-965,000.00	-3,565,000.00	-4,530,000.00	-4,530,000.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-4,155,969.14	-19,468,188.96	-965,000.00	-3,565,000.00	-4,530,000.00	-4,530,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322110 CIP-Legislative and Judicial						
5C Capital						
322110 99210 CapProj	2,188,227.60	930,341.96	.00	2,195,000.00	195,000.00	195,000.00
322110 99240 Downtown	2,107,528.00	2,687,787.06	600,000.00	600,000.00	.00	.00
322110 99250 25th-Ocoee	1,504,000.00	.00	.00	.00	1,000,000.00	1,000,000.00
40911 CHEROKEE HOTEL RENOVATION						
322110 99320 40911 Cherokee	.00	6,000,072.00	.00	.00	2,000,000.00	2,000,000.00
40915 COUNCIL CHAMBERS						
322110 99320 40915 Roy's Bldg	2,184,993.50	2,484,381.78	.00	.00	.00	.00
TOTAL Capital	7,984,749.10	12,102,582.80	600,000.00	2,795,000.00	3,195,000.00	3,195,000.00
TOTAL CIP-Legislative and Ju	7,984,749.10	12,102,582.80	600,000.00	2,795,000.00	3,195,000.00	3,195,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322120 CIP-Administration						
5C Capital						
322120 99210 99220 CapProj	725,000.00	1,050,000.00	.00	.00	.00	.00
322120 99320 TransRaise	60,000.00	60,000.00	.00	.00	.00	.00
322120 99330 Bldg-HVAC	30,448.00	.00	.00	.00	.00	.00
322120 99335 DownImprov	20,990.00	.00	.00	.00	.00	.00
322120 99470 EECBG	50,000.00	76,790.00	.00	.00	.00	.00
322120 99470 Equip-Disc	50,000.00	.00	.00	.00	.00	.00
10950 Family Resource Improvements						
322120 99210 10950 FamImprov	9,001.00	18,002.00	.00	.00	.00	.00
TOTAL Capital	895,439.00	1,204,792.00	.00	.00	.00	.00
TOTAL CIP-Administration	895,439.00	1,204,792.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322122 CIP-Forestry & Landscaping						
5C Capital						
322122 99280 Vehicle	52,249.00	.00	.00	.00	.00	.00
TOTAL Capital	52,249.00	.00	.00	.00	.00	.00
TOTAL CIP-Forestry & Landsca	52,249.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
Capital Improvements						
322123 Fleet						
5C Capital						
322123 99470 Equip	.00	3,925.00	.00	.00	.00	.00
TOTAL Capital	.00	3,925.00	.00	.00	.00	.00
TOTAL Fleet	.00	3,925.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322130 CIP-Human Resources						
5C Capital						
322130 99510 Software	60,000.00	60,000.00	.00	.00	.00	.00
TOTAL Capital	60,000.00	60,000.00	.00	.00	.00	.00
TOTAL CIP-Human Resources	60,000.00	60,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322140 CIP-Finance						
5C Capital						
322140 99210 CP-Munis	572,312.00	486,205.14	.00	.00	.00	.00
322140 99330 Improv	.00	450,000.00	.00	.00	.00	.00
TOTAL Capital	572,312.00	936,205.14	.00	.00	.00	.00
TOTAL CIP-Finance	572,312.00	936,205.14	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322150 CIP-Information Technology						
5C Capital						
322150 99330 PubsafCam	455,004.69	269,190.79	.00	.00	.00	.00
322150 99470 Equip	72,544.00	.00	.00	.00	.00	.00
322150 99510 Software	.00	82,500.00	.00	.00	165,000.00	165,000.00
TOTAL Capital	527,548.69	351,690.79	.00	.00	165,000.00	165,000.00
TOTAL CIP-Information Techno	527,548.69	351,690.79	.00	.00	165,000.00	165,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322200 CIP-Dev and Rec						
5C Capital						
322200 99210 CapProj	27,062.00	27,062.00	.00	.00	.00	.00
322200 99220 TrnProj	73,726.39	73,687.55	.00	.00	.00	.00
322200 99280 Vehicle	4,270.00	5,946.20	.00	.00	.00	.00
I0913 Michigan Ave Minnis Rd						
322200 99220 10913 Michave	248,500.00	248,500.00	.00	.00	.00	.00
I0914 Adkisson Sidewalk						
322200 99370 10914 Adkissidwk	244,470.00	71,774.17	.00	.00	.00	.00
20932 25TH & PEERLESS SIDEWALKS						
322200 99250 20932 Infrastr	232,274.00	232,274.00	.00	.00	.00	.00
20933 Paul Huff Paving						
322200 99220 20933 Paul Huff	177,041.00	2,745,490.72	.00	.00	.00	.00
20934 Peerless Road Repaving						
322200 99210 20934 Peerless	.00	839,689.60	.00	.00	.00	.00
20935 GREENWAY PHASE 6						
322200 99210 20935 Grnway 6	861,608.00	861,608.00	.00	.00	.00	.00
20936 25th STREET MULTIMODAL						
322200 99250 20936 25th MMA	841,830.00	821,555.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
40900 3rd St / RAISE Bridge						
322200 99250 40900 3rd/Bridge	.00	7,000,000.00	.00	.00	.00	.00
40906 DOWNTOWN BEAUTIFICATION						
322200 99250 40906 DOWNTOWN	100,000.00	297,851.36	.00	.00	.00	.00
40908 3RD STREET REDEVELOPMENT						
322200 99250 40908 3rd St Cor	1,000,000.00	.00	.00	.00	.00	.00
TOTAL Capital	3,810,781.39	13,225,438.60	.00	.00	.00	.00
TOTAL CIP-Dev and Rec	3,810,781.39	13,225,438.60	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322300 CIP-Police						
5C Capital						
322300 99280 Vehicle	82,043.80	.00	.00	.00	.00	.00
322300 99470 BodyCamera	70,000.00	70,000.00	.00	.00	.00	.00
TOTAL Capital	152,043.80	70,000.00	.00	.00	.00	.00
5D Other Sources (Uses)						
322300 57600 Tfr Gen	.00	45,687.72	.00	.00	.00	.00
TOTAL Other Sources (Uses)	.00	45,687.72	.00	.00	.00	.00
TOTAL CIP-Police	152,043.80	115,687.72	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322350 CIP-Fire						
5C Capital						
322350 99280 Vehicle	.00	58,950.00	.00	.00	.00	.00
322350 99420 Apparatus	58,863.00	35,432.28	.00	.00	.00	.00
TOTAL Capital	58,863.00	94,382.28	.00	.00	.00	.00
TOTAL CIP-Fire	58,863.00	94,382.28	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISIED BUD	2025 REVISIED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322400 CIP-Public Works						
5C Capital						
322400 99270 Paving	1,572,572.00	1,330,081.68	300,000.00	300,000.00	300,000.00	300,000.00
322400 99280 Vehicle	55,596.00	71,296.00	.00	.00	.00	.00
322400 99330 Improv	197,935.00	103,937.00	.00	.00	.00	.00
322400 99370 Sidewalk	440,649.00	455,649.00	65,000.00	65,000.00	65,000.00	65,000.00
40902 S LEE HWY SIDEWALK						
322400 99370 40902 S Lee Hwy	200,000.00	.00	.00	.00	.00	.00
40903 MOUSECREEK ROAD TURN LANE						
322400 99220 40903 MseCrkTurn	200,000.00	200,000.00	.00	.00	.00	.00
40904 CLEVELAND GATEWAY SIDEWALK						
322400 99370 40904 CleveGatew	300,000.00	300,000.00	.00	.00	.00	.00
40909 INMAN ST / DOWNTOWN IMPROVEMENTS						
322400 99370 40909 Inman/Down	2,000,000.00	1,472,616.82	.00	.00	.00	.00
40910 1ST STREET SIDEWALK						
322400 99370 40910 1st Side	150,000.00	150,000.00	.00	.00	.00	.00
40933 25TH & PEERLESS INTERSECTION						
322400 99220 40933 25th/Peer	327,127.00	327,127.00	.00	.00	.00	.00
40957 MULTI-MODAL ACCESS						
322400 99220 40957 Multi-Modal	42.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
40966 LIC						
322400 99220 40966 LIC	616,988.32	.00	.00	.00	.00	.00
40967 PEERLESS EXTENSION						
322400 99220 40967 Peer Ext.	19,770.00	45,826.00	.00	.00	.00	.00
40969 MOUSE CREEK INTERSECTION						
322400 99220 40969 MseCrk	781,786.58	50,000.00	.00	.00	.00	.00
40970 PAUL HUFF PEERLESS INTERSECT						
322400 99220 40970 Paul/Peer	1,167,450.00	905,567.02	.00	.00	.00	.00
40983 20TH & TASSO						
322400 99220 40983 20th/Tasso	251,360.00	251,360.00	.00	.00	.00	.00
40985 CENTRAL AVE						
322400 99220 40985 Central AV	400,000.00	400,000.00	.00	.00	.00	.00
40991 GAUT STREET						
322400 99220 40991 Gaut	877,676.00	1,087,846.30	.00	.00	.00	.00
TOTAL Capital	9,558,951.90	7,151,326.82	365,000.00	365,000.00	365,000.00	365,000.00
TOTAL CIP-Public Works	9,558,951.90	7,151,326.82	365,000.00	365,000.00	365,000.00	365,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISD BUD	2025 REVISD BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322450 CIP-Regional Jetport						
5C Capital						
322450 99250 Box Culver	271,500.00	242,146.00	.00	.00	.00	.00
45933 ENVIRONMENT MONITORING						
322450 99210 45933 CapProj	375.00	.00	.00	.00	.00	.00
45934 NORTH PROPERTY - DESIGN						
322450 99210 45934 CapProj	837.00	.00	.00	.00	.00	.00
45938 TAXILANE						
322450 99210 45938 CapProj	5,450.00	.00	.00	.00	.00	.00
45940 LAND EASEMENT						
322450 99210 45940 Land Ease	5,398.00	5,398.00	.00	.00	.00	.00
45942 T HANGER						
322450 99210 45942 CapProj	117,500.00	83,275.00	.00	400,000.00	400,000.00	400,000.00
45955 NORTH DEVELOPMENT						
322450 99210 45955 NorthDev	17,001.00	.00	.00	.00	.00	.00
TOTAL Capital	418,061.00	330,819.00	.00	400,000.00	400,000.00	400,000.00
TOTAL CIP-Regional Jetport	418,061.00	330,819.00	.00	400,000.00	400,000.00	400,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
322500 CIP-Parks and Recreation						
5C Capital						
322500 99210 CapProj	552,172.44	42,985.13	.00	.00	.00	.00
322500 99320 Wellness	.00	200,000.00	.00	.00	.00	.00
322500 99330 Trinsley Pk	3,250,000.00	4,546,386.18	.00	.00	400,000.00	400,000.00
322500 99332 East Ctr	100,000.00	.00	.00	.00	.00	.00
322500 99334 Impr-Grnwy	78,000.00	78,000.00	.00	.00	.00	.00
322500 99540 EquipRept	11,096.00	3,501.50	.00	.00	.00	.00
50950 Jim Sharp Park						
322500 99210 50950 Sharp Park	1,322,926.00	2,450,909.54	.00	.00	.00	.00
50952 JOHNSTON PARK						
322500 99210 50952 Johnston	500,000.00	452,000.00	.00	.00	.00	.00
50953 SOCCER COMPLEX IMPROVEMENTS						
322500 99330 50953 Soccer Com	1,200,000.00	.00	.00	.00	.00	.00
64932 BLYTHE OLDFIELD PARK						
322500 99210 64932 Futsal Crt	.00	196,484.00	.00	.00	.00	.00
95034 Mosby Park Phase II						
322500 99210 95034 CapProj	24,459.00	24,307.85	.00	.00	.00	.00
95036 City Parks Master Plan						
322500 99210 95036 MasterPlan	50,000.00	98,268.70	.00	.00	.00	.00
99850 Candies Creek Greenway						
322500 99210 99850 Candies	236,643.00	17,127.29	.00	.00	.00	.00
TOTAL Capital	7,325,296.44	8,109,970.19	.00	.00	400,000.00	400,000.00
TOTAL CIP-Parks and Recreati	7,325,296.44	8,109,970.19	.00	.00	400,000.00	400,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Capital Improvements	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
TOTAL Capital Improvements	31,416,295.32	43,686,820.34	965,000.00	3,560,000.00	4,525,000.00	4,525,000.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	31,416,295.32	43,686,820.34	965,000.00	3,560,000.00	4,525,000.00	4,525,000.00
GRAND TOTAL	31,416,295.32	43,686,820.34	965,000.00	3,560,000.00	4,525,000.00	4,525,000.00

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

Schools Capital Improvement Program Fund

Programs, Services, and Functions:

This fund is used to account for the city school capital projects funded from the issuance of Bradley County General Obligation Bonds for the PIE Center.

SUMMARY	FY2024 Actual	FY2025 Original	FY2025 Amended	FY2026 Adopted	Percentage Change
Total Revenues	\$173,175	\$0	\$0	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay & Debt Service	\$1,643,298	\$0	\$0	\$0	-100.0%
Transfer to General Fund	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$1,643,298	\$0	\$0	\$0	-100.0%
NET INCOME	-\$1,470,123	\$0	\$0	\$0	0.0%
BEGINNING FUND BALANCE	\$3,173,524	\$1,703,401	\$1,703,401	\$1,703,401	0.0%
ENDING FUND BALANCE	\$1,703,401	\$1,703,401	\$1,703,401	\$1,703,401	0.0%

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
Schools-Capital	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
TOTAL Intergovernmental	.00	.00	.00	.00	.00	.00
3F Interest						
324 36110 Int-Gen	-105,000.00	-60,000.00	.00	.00	.00	.00
TOTAL Interest	-105,000.00	-60,000.00	.00	.00	.00	.00
TOTAL Schools-Capital Impro	-105,000.00	-60,000.00	.00	.00	.00	.00
TOTAL Schools-Capital Impro	-105,000.00	-60,000.00	.00	.00	.00	.00
TOTAL REVENUE	-105,000.00	-60,000.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-105,000.00	-60,000.00	.00	.00	.00	.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Schools-Capital Impro Projects		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
324600	Schools-CIP						
5C	Capital						
324600	99320 Bldg-Raide	2,895,705.50	1,358,812.77	.00	.00	.00	.00
324600	99330 Improv	235,422.20	404,588.23	.00	.00	.00	.00
	TOTAL Capital	3,131,127.70	1,763,401.00	.00	.00	.00	.00
	TOTAL Schools-CIP	3,131,127.70	1,763,401.00	.00	.00	.00	.00
	TOTAL Schools-Capital Impro	3,131,127.70	1,763,401.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	3,131,127.70	1,763,401.00	.00	.00	.00	.00
	GRAND TOTAL	3,131,127.70	1,763,401.00	.00	.00	.00	.00

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

Sales Tax Capital Projects Fund

Programs, Services, and Functions:

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

SUMMARY	FY2024 Actual	FY2025 Original	FY2025 Amended	FY2026 Adopted	Percentage Change
REVENUES					
LOCAL SALES TAX	\$4,315,422	\$4,000,000	\$4,000,000	\$4,200,000	5.0%
SCHOOLS 1/2 CENT SALES TAX	\$1,537,101	\$1,500,000	\$1,500,000	\$1,515,000	1.0%
INTEREST	\$294,452	\$5,000	\$442,000	\$155,000	-64.9%
INTEREST-SCHOOLS SINKING FUND	\$162,904	\$3,000	\$32,860	\$8,000	-75.7%
Total Revenues	\$6,309,879	\$5,508,000	\$5,974,860	\$5,878,000	-1.6%
EXPENDITURES					
DEVELOPMENT & ENGINEERING	\$175,969	\$260,000	\$1,992,670	\$0	-100.0%
GENERAL GOVERNMENT	\$0	\$1,485,600	\$1,852,674	\$2,280,000	23.1%
CITY-WIDE COMPUTER INFO SYS	\$16,069	\$26,000	\$90,847	\$26,000	-71.4%
FORESTRY & LANDSCAPING	\$0	\$60,000	\$60,000	\$0	-100.0%
FLEET	\$0	\$37,500	\$37,691	\$0	0.0%
POLICE/ANIMAL CONTRL	\$508,616	\$520,900	\$551,235	\$300,000	-45.6%
FIRE DEPARTMENT	\$14,690	\$400,000	\$742,968	\$530,000	-28.7%
PUBLIC WORKS	\$1,068,587	\$1,215,000	\$2,530,312	\$1,215,000	-52.0%
PARKS & RECREATIONS	\$0	\$100,000	\$238,221	\$0	-100.0%
JETPORT	\$352,497	\$0	\$16,350	\$0	-100.0%
CITY SCHOOLS	\$1,422,989	\$1,503,000	\$2,123,909	\$1,523,000	-28.3%
Total Expenditures	\$3,559,417	\$5,608,000	\$10,236,877	\$5,874,000	-42.6%
NET INCOME	\$2,750,462	-\$100,000	-\$4,262,017	\$4,000	-100.1%
BEGINNING FUND BALANCE	\$7,146,475	\$9,896,937	\$9,896,937	\$5,634,920	-43.1%
ENDING FUND BALANCE	\$9,896,937	\$9,796,937	\$5,634,920	\$5,638,920	0.1%

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
Sales Tax Capital Proj		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315	Sales Tax Capital Proj						
3A	Taxes						
315	31620 Citys ST	-3,644,680.00	-4,000,000.00	-4,400,000.00	-4,200,000.00	-4,200,000.00	-4,200,000.00
315	31630 Scho1s ST	-1,595,000.00	-1,500,000.00	-1,550,000.00	-1,515,000.00	-1,515,000.00	-1,515,000.00
	TOTAL Taxes	-5,239,680.00	-5,500,000.00	-5,950,000.00	-5,715,000.00	-5,715,000.00	-5,715,000.00
3F	Interest						
315	36110 Int-Gen	-235,000.00	-442,000.00	-150,000.00	-155,000.00	-155,000.00	-155,000.00
315	36130 Int-SHsInk	-32,500.00	-32,860.00	-5,000.00	-8,000.00	-8,000.00	-8,000.00
	TOTAL Interest	-267,500.00	-474,860.00	-155,000.00	-163,000.00	-163,000.00	-163,000.00
	TOTAL Sales Tax Capital Proj	-5,507,180.00	-5,974,860.00	-6,105,000.00	-5,878,000.00	-5,878,000.00	-5,878,000.00
	TOTAL Sales Tax Capital Proj	-5,507,180.00	-5,974,860.00	-6,105,000.00	-5,878,000.00	-5,878,000.00	-5,878,000.00
	TOTAL REVENUE	-5,507,180.00	-5,974,860.00	-6,105,000.00	-5,878,000.00	-5,878,000.00	-5,878,000.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-5,507,180.00	-5,974,860.00	-6,105,000.00	-5,878,000.00	-5,878,000.00	-5,878,000.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2024	2025	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER ADOPTED
315110	ST-Legislative and Judicial					
5C	Capital					
315110	99210 CapProj	379,785.00	1,759,140.60	.00	2,280,000.00	.00
315110	99280 Vehicle	40,000.00	40,000.00	.00	.00	.00
315110	99320 Bldg	.00	.00	.00	2,280,000.00	2,280,000.00
10948	DOWNTOWN REDEVELOPMENT					
315110	99210 10948 CapProj	39,403.00	39,403.00	.00	.00	.00
	TOTAL Capital	459,188.00	1,838,543.60	.00	2,280,000.00	2,280,000.00
	TOTAL ST-Legislative and Jud	459,188.00	1,838,543.60	.00	2,280,000.00	2,280,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

2024	2025	2026	2026	2026	2026
REVISED BUD	REVISED BUD	FINANCE	CITY MANAGER	ADOPTED	SALES TAX CAPITAL PROJ
315122	ST-Forestry and Landscaping				
5C	Capital				
315122	99280 Vehicle	60,000.00	.00	.00	.00
315122	99540 Equiprep1	.00	.00	.00	.00
	TOTAL Capital	60,000.00	.00	.00	.00
	TOTAL ST-Forestry and Landsc	60,000.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	CITY MANAGER	ADOPTED	ADOPTED
315123 ST-Fleet						
5C Capital						
315123 99540 Forklift	.00	37,691.00	.00	.00	.00	.00
TOTAL Capital	.00	37,691.00	.00	.00	.00	.00
TOTAL ST-Fleet	.00	37,691.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	CITY MANAGER	ADOPTED	ADOPTED
315130 ST-Human Resources						
5C Capital						
315130 99470 Equip-Gym	.00	14,130.00	.00	.00	.00	.00
TOTAL Capital	.00	14,130.00	.00	.00	.00	.00
TOTAL ST-Human Resources	.00	14,130.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
Sales Tax Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315150 ST-Information Technology						
5C Capital						
315150 99560 GIS	80,916.00	90,846.82	.00	26,000.00	26,000.00	26,000.00
TOTAL Capital	80,916.00	90,846.82	.00	26,000.00	26,000.00	26,000.00
TOTAL ST-Information Technol	80,916.00	90,846.82	.00	26,000.00	26,000.00	26,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315200	ST-Development and Recreation						
5C	Capital						
315200	99210 Grnway	562,500.00	562,500.00	.00	.00	.00	.00
315200	99280 Vehicle	73,393.00	73,393.00	.00	.00	.00	.00
315200	99540 Turf	65,000.00	65,000.00	.00	.00	.00	.00
315200	99541 Trailers	25,000.00	25,000.00	.00	.00	.00	.00
20933	Pau Huff Paving						
315200	99210 20933 CP-Pau1	600,000.00	618,000.00	.00	.00	.00	.00
20934	Peerless Road Repaving						
315200	99210 20934 Peerless	15,000.00	209,922.40	.00	.00	.00	.00
20935	GREENWAY PHASE 6						
315200	99210 20935 CapProj	147,956.00	80,182.97	.00	.00	.00	.00
20936	25th STREET MULTIMODAL						
315200	99250 20936 25th MMA	358,700.00	358,671.58	.00	.00	.00	.00
TOTAL Capital		1,684,156.00	1,992,669.95	.00	.00	.00	.00
TOTAL ST-Development and Rec		1,684,156.00	1,992,669.95	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Sales Tax Capital Proj							
315300	ST-Police						
5C Capital							
315300	99210 CapProj	61,400.00	61,400.00	.00	.00	.00	.00
315300	99280 Vehicle	352,976.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
315300	99330 Commctr	.00	90,335.00	.00	.00	.00	.00
315300	99540 Equiprep1	.00	50,000.00	.00	.00	.00	.00
TOTAL Capital		414,376.00	501,735.00	300,000.00	300,000.00	300,000.00	300,000.00
TOTAL ST-Police		414,376.00	501,735.00	300,000.00	300,000.00	300,000.00	300,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Sales Tax Capital Proj							
315341 ST-Anima Control							
5C Capital							
315341 99280 Vehicle		35,000.00	49,500.00	.00	.00	.00	.00
TOTAL Capital		35,000.00	49,500.00	.00	.00	.00	.00
TOTAL ST-Anima Control		35,000.00	49,500.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315350 ST-Fire							
5C Capital							
315350	99320 Bldg	106,061.00	86,819.00	.00	.00	.00	.00
315350	99330 Station 3	30,000.00	55,000.00	.00	.00	.00	.00
315350	99420 Apparatus	300,000.00	600,000.00	300,000.00	530,000.00	530,000.00	530,000.00
315350	99540 Equiprep1	15,839.00	1,149.00	.00	.00	.00	.00
TOTAL Capital		451,900.00	742,968.00	300,000.00	530,000.00	530,000.00	530,000.00
TOTAL ST-Fire		451,900.00	742,968.00	300,000.00	530,000.00	530,000.00	530,000.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
Sales Tax	Capital Proj	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315400	ST-Public works						
5C	Capital						
315400	99210 Bridge	200,000.00	200,000.00	.00	.00	.00	.00
315400	99220 TranProj	57,007.00	57,007.00	.00	.00	.00	.00
315400	99270 Paving	1,449,423.00	1,285,419.94	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
315400	99370 Sidewalk	161,968.00	165,354.22	65,000.00	65,000.00	65,000.00	65,000.00
315400	99540 Equiprepl	550,542.00	360,434.67	150,000.00	150,000.00	150,000.00	150,000.00
I0981	INDIAN HILLS						
315400	99220 10981 TranProj	4,000.00	2,304.97	.00	.00	.00	.00
40967	PEERLESS EXTENSION						
315400	99220 40967 peerle Ext	192,921.00	192,921.00	.00	.00	.00	.00
40983	20TH & TASSO						
315400	99220 40983 20th/Tasso	16,210.00	16,210.00	.00	.00	.00	.00
40985	CENTRAL AVE						
315400	99220 40985 Central Av	31,699.00	28,699.00	.00	.00	.00	.00
40991	GAUT STREET						
315400	99220 40991 Gaut	196,772.00	221,961.43	.00	.00	.00	.00
	TOTAL Capital	2,860,542.00	2,530,312.23	1,215,000.00	1,215,000.00	1,215,000.00	1,215,000.00
	TOTAL ST-Public works	2,860,542.00	2,530,312.23	1,215,000.00	1,215,000.00	1,215,000.00	1,215,000.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

2024	2025	2026	2026	2026	2026
REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Sales Tax Capital Proj					
315450 ST-Regional Jetport					
5C Capital					
315450 99230 MitDrain	16,350.00	.00	.00	.00	.00
315450 99540 Equiprep1	12,390.00	.00	.00	.00	.00
TOTAL Capital	28,740.00	.00	.00	.00	.00
TOTAL ST-Regional Jetport	28,740.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

Sales Tax Capital Proj		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
315500	ST-Parks and Recreation						
5C	Capital						
315500	99280 Vehicle	27,000.00	27,000.00	.00	.00	.00	.00
315500	99320 Building	2,772.00	2,772.00	.00	.00	.00	.00
315500	99330 Fletcher	41,104.00	141,104.00	.00	.00	.00	.00
315500	99540 Equiprep1	37,907.00	37,907.00	.00	.00	.00	.00
50935	GREENWAY WILLOW ST_EXT						
315500	99220 50935 TranProj	29,438.00	29,438.00	.00	.00	.00	.00
	TOTAL Capital	138,221.00	238,221.00	.00	.00	.00	.00
	TOTAL ST-Parks and Recreatio	138,221.00	238,221.00	.00	.00	.00	.00

American Rescue Plan Act

Programs, Services, and Functions:

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

SUMMARY	FY2024 Actual	FY2025 Original	FY2025 Amended	FY2026 Adopted	Percentage Change
Total Revenues	\$1,793,380	\$0	\$226,110	\$0	-100.0%
Personnel	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$1,391,080	\$0	\$6,017,262	\$0	0.0%
Appropriations	\$0	\$0	\$96,494	\$0	0.0%
Total Expenditures	\$1,391,080	\$0	\$6,113,756	\$0	-100.0%
NET INCOME	\$402,300	\$0	-\$5,887,646	\$0	0.0%
BEGINNING FUND BALANCE	\$238,631	\$640,931	\$640,931	-\$5,246,715	0.0%
ENDING FUND BALANCE	\$640,931	\$640,931	-\$5,246,715	-\$5,246,715	0.0%

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

American Rescue Plan	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
TOTAL Intergovernmental	.00	.00	.00	.00	.00	.00
3F Interest						
328 36110 Int-Gen	-245,000.00	-226,110.00	.00	.00	.00	.00
TOTAL Interest	-245,000.00	-226,110.00	.00	.00	.00	.00
TOTAL American Rescue Plan	-245,000.00	-226,110.00	.00	.00	.00	.00
TOTAL REVENUE	-245,000.00	-226,110.00	.00	.00	.00	.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-245,000.00	-226,110.00	.00	.00	.00	.00

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City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

American Rescue Plan	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
TOTAL Operating	.00	.00	.00	.00	.00	.00
TOTAL ARP-City-wide Bonus	.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan							
328120	ARP-Cherokee Hotel Renovation						
5C	Capital						
40911	CHEROKEE HOTEL RENOVATION						
328120	99320 40911 Cherokee	6,176,636.69	5,212,812.56	.00	.00	.00	.00
	TOTAL Capital	6,176,636.69	5,212,812.56	.00	.00	.00	.00
	TOTAL ARP-Cherokee Hotel Ren	6,176,636.69	5,212,812.56	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
American Rescue Plan						
328150 ARP-Technology Upgrades						
5C Capital						
328150 99210 CapProTech	607.87	.00	.00	.00	.00	.00
TOTAL Capital	607.87	.00	.00	.00	.00	.00
TOTAL ARP-Technology Upgrade	607.87	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan							
328200	ARP-Affordable Housing						
5B	Operating						
328200	65940 City Field	400,000.00	400,000.00	.00	.00	.00	.00
	TOTAL Operating	400,000.00	400,000.00	.00	.00	.00	.00
	TOTAL ARP-Affordable Housing	400,000.00	400,000.00	.00	.00	.00	.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
American Rescue Plan						
328300 ARP-Police						
5C Capital						
328300 99280 Vehicle	400,000.00	4,448.67	.00	.00	.00	.00
TOTAL Capital	400,000.00	4,448.67	.00	.00	.00	.00
TOTAL ARP-Police	400,000.00	4,448.67	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
American Rescue Plan						
328350 ARP-Fire						
5C Capital						
328350 99420 Ladder Tru	400,000.00	400,000.00	.00	.00	.00	.00
TOTAL Capital	400,000.00	400,000.00	.00	.00	.00	.00
TOTAL ARP-Fire	400,000.00	400,000.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26002 FY2026 CAPITAL BUDGET

FOR PERIOD 99

American Rescue Plan		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
328700	ARP-Appropriations						
5B	Operating						
328700	57010 Museum	16,826.33	.00	.00	.00	.00	.00
328700	57210 Commsvcs	100,000.00	96,493.65	.00	.00	.00	.00
328700	57280 Caring	2,030.96	.00	.00	.00	.00	.00
	TOTAL Operating	118,857.29	96,493.65	.00	.00	.00	.00
	TOTAL ARP-Appropriations	118,857.29	96,493.65	.00	.00	.00	.00
	TOTAL American Rescue Plan	7,496,101.85	6,113,754.88	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	7,496,101.85	6,113,754.88	.00	.00	.00	.00
	GRAND TOTAL	7,496,101.85	6,113,754.88	.00	.00	.00	.00

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



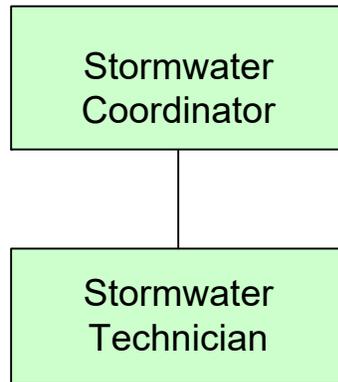
CLEVELAND
TENNESSEE

EST. 1842

FY2026 Annual Budget

STORMWATER MANAGEMENT

Stormwater Management



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Stormwater Management						
423 Stormwater Management						
3C Intergovernmental						
423 33211 TDEC SWIG	-5,398,162.00	-4,720,517.30	.00	.00	.00	.00
TOTAL Intergovernmental	-5,398,162.00	-4,720,517.30	.00	.00	.00	.00
3D Charges for services						
423 36203 StwtPermit	-1,870,800.00	-1,748,400.00	-1,600,000.00	-1,775,000.00	-1,775,000.00	-1,775,000.00
423 36204 StwtLadist	-27,500.00	-27,500.00	-40,000.00	-40,000.00	-40,000.00	-40,000.00
TOTAL Charges for services	-1,898,300.00	-1,775,900.00	-1,640,000.00	-1,815,000.00	-1,815,000.00	-1,815,000.00
3F Interest						
423 36110 Int-Gen	-130,000.00	-185,000.00	-21,500.00	-100,000.00	-100,000.00	-100,000.00
TOTAL Interest	-130,000.00	-185,000.00	-21,500.00	-100,000.00	-100,000.00	-100,000.00
3G Miscellaneous						
423 36330 Equipment	-19,000.00	.00	.00	.00	.00	.00
TOTAL Miscellaneous	-19,000.00	.00	.00	.00	.00	.00
TOTAL Stormwater Management	-7,445,462.00	-6,681,417.30	-1,661,500.00	-1,915,000.00	-1,915,000.00	-1,915,000.00
TOTAL Stormwater Management	-7,445,462.00	-6,681,417.30	-1,661,500.00	-1,915,000.00	-1,915,000.00	-1,915,000.00
TOTAL REVENUE	-7,445,462.00	-6,681,417.30	-1,661,500.00	-1,915,000.00	-1,915,000.00	-1,915,000.00
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
GRAND TOTAL	-7,445,462.00	-6,681,417.30	-1,661,500.00	-1,915,000.00	-1,915,000.00	-1,915,000.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Stormwater Management		2024	2025	2026	2026	2026	
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
423204	Stormwater Management						
5A	Personnel						
423204	51110 Salaries	180,388.00	238,800.00	239,800.00	239,800.00	239,800.00	239,800.00
423204	51120 Overtime	3,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
423204	51140 Parttime	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
423204	51310 Svc Award		200.00	100.00	100.00	100.00	100.00
423204	51320 Longevity	1,400.00	1,425.00	2,000.00	2,000.00	2,000.00	2,000.00
423204	51330 Sold Vac	3,000.00	3,900.00	5,900.00	5,900.00	5,900.00	5,900.00
423204	51340 Christmas	500.00	500.00	700.00	700.00	700.00	700.00
423204	51360 Sick Pay		900.00	1,000.00	1,000.00	1,000.00	1,000.00
423204	51400 Dental	1,700.00	1,900.00	2,000.00	2,000.00	2,000.00	2,000.00
423204	51410 SS	16,500.00	14,400.00	22,200.00	22,200.00	22,200.00	22,200.00
423204	51420 Health	40,000.00	59,400.00	64,700.00	64,700.00	64,700.00	64,700.00
423204	51430 Retirement	32,476.00	32,200.00	32,200.00	32,200.00	32,200.00	32,200.00
423204	51440 Life	2,300.00	1,875.00	1,500.00	1,500.00	1,500.00	1,500.00
423204	51450 Vision	600.00	500.00	2,200.00	2,200.00	2,200.00	2,200.00
423204	51910 Laundry		500.00	500.00	500.00	500.00	500.00
TOTAL Personnel		315,364.00	393,500.00	411,800.00	411,800.00	411,800.00	411,800.00
5B	Operating						
423204	52110 Postage	1,400.00	2,700.00	3,000.00	3,000.00	3,000.00	3,000.00
423204	52160 GPS	600.00	840.00	500.00	500.00	500.00	500.00
423204	52230 Public Ed	9,000.00	6,500.00	7,000.00	7,000.00	7,000.00	7,000.00
423204	52330 Sub Member	1,500.00	2,240.00	2,000.00	2,000.00	2,000.00	2,000.00
423204	52370 Advert	800.00	800.00	1,000.00	1,000.00	1,000.00	1,000.00
423204	52450 Telephone	4,500.00	7,500.00	7,800.00	7,800.00	7,800.00	7,800.00
423204	52550 ContrSvc	723,637.45	1,382,263.00	500,000.00	500,000.00	400,000.00	400,000.00
423204	52560 Profser	9,167.00	17,152.49	74,000.00	74,000.00	69,000.00	69,000.00
423204	52570 Permi tROW	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
423204	52580 GIS Svc	30,000.00	30,000.00	30,000.00	30,000.00	25,000.00	25,000.00
423204	52830 ProfDev	11,500.00	12,000.00	12,000.00	12,000.00	7,000.00	7,000.00
423204	52880 Wk Session	6,100.00	4,160.00	4,500.00	4,500.00	4,500.00	4,500.00
423204	52920 Pwservices	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
423204	53190 Office	6,500.00	4,060.00	4,500.00	4,500.00	3,500.00	3,500.00
423204	53210 OpSupply	2,600.00	8,837.00	11,200.00	11,200.00	9,200.00	9,200.00
423204	53260 Uniform	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED	
Stormwater Management								
423204	53310	5,800.00	6,000.00	6,200.00	6,200.00	6,200.00	6,200.00	
423204	53320	5,900.00	9,347.51	12,500.00	12,500.00	12,500.00	12,500.00	
423204	55120	1,570.00	1,711.00	1,800.00	1,800.00	1,800.00	1,800.00	
423204	55130	3,777.00	3,042.00	3,200.00	3,200.00	3,200.00	3,200.00	
423204	55140	1,214.22	1,300.00	1,400.00	1,400.00	1,400.00	1,400.00	
423204	55400	220,000.00	230,000.00	230,000.00	230,000.00	230,000.00	230,000.00	
423204	55910	380,797.00	380,797.00	500.00	500.00	500.00	500.00	
423204	55990	.00	500.00	500.00	500.00	500.00	500.00	
TOTAL Operating		1,540,312.67	2,226,250.00	1,027,600.00	1,027,600.00	909,600.00	909,600.00	
5C Capital								
423204	99280	83,000.00	724.00	.00	.00	.00	.00	
423204	99330	750,000.00	750,000.00	.00	.00	.00	.00	
423204	99340	.00	500.00	900.00	900.00	900.00	900.00	
423204	99500	.00	1,000.00	2,000.00	2,000.00	1,000.00	1,000.00	
I0913 Michigan Ave Minnis Rd								
423204	99230	10913 Mich/Minn	.00	275,000.00	275,000.00	275,000.00	275,000.00	
I0914 Adkisson Sidewalk								
423204	99230	10914 Adkisson	178,873.59	.00	.00	.00	.00	
20936 25th STREET MULTIMODAL								
423204	99230	20936 Geo/Peer	.00	.00	.00	.00	.00	
40901 PAUL HUFF ADKISSON INTERSECTION								
423204	99230	40901 Huff/Adkis	51,406.00	.00	.00	.00	.00	
40902 S LEE HWY SIDEWALK								
423204	99230	40902 SLeewaTk	200,000.00	.00	.00	.00	.00	
40903 MOUSECREEK ROAD TURN LANE								
423204	99230	40903 MscrTurn	200,000.00	.00	.00	.00	.00	

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Stormwater Management	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
40909 INMAN ST / DOWNTOWN IMPROVEMENTS						
423204 99230 40909 Inman/Down	500,000.00	415,218.97	.00	.00	.00	.00
40910 1ST STREET SIDEWALK						
423204 99230 40910 1st St	50,000.00	50,000.00	.00	.00	.00	.00
40969 MOUSE CREEK INTERSECTION						
423204 99230 40969 Mse Crk	175,662.00	.00	.00	.00	.00	.00
40970 PAUL HUFF PEERLESS INTERSECT						
423204 99230 40970 Paul/Peer	150,000.00	65,000.00	.00	.00	.00	.00
40985 CENTRAL AVE						
423204 99230 40985 Central AV	150,000.00	75,000.00	.00	.00	.00	.00
40991 GAUT STREET						
423204 99230 40991 Gaut St	50,000.00	50,000.00	.00	.00	.00	.00
50950 Jim Sharp Park						
423204 99230 50950 Jim Sharp	200,000.00	266,192.54	.00	.00	.00	.00
SW935 TRASH RECEPTICALS						
423204 99210 SW935 Trash Rec	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
SW960 25TH & PEERLESS DRAINAGE						
423204 99230 SW960 25th/Peer	1,755,826.00	1,642,189.58	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Stormwater Management	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
SW961 CAROLINA DETENTION POND						
423204 99230 SW961 Carolina	.00	15,200.00	.00	.00	.00	.00
SW965 MICHIGAN AVENUE & 20TH						
423204 99230 SW965 Mich/20th	800,000.00	765,860.00	.00	.00	.00	.00
SW967 TDEC Culverts						
423204 99230 SW967 TDEC Culv	472,874.00	472,874.00	.00	.00	.00	.00
SW968 Dalton Pike Drainage						
423204 99230 SW968 Dalton Pk	25,500.00	459.06	.00	.00	.00	.00
SW969 TDEC Project						
423204 99230 SW969 CU-TDEC	2,500,000.00	2,500,000.00	.00	.00	.00	.00
TOTAL Capital	8,699,268.00	7,310,497.74	287,900.00	287,900.00	286,900.00	286,900.00
5D Other Sources (Uses)						
423204 57620 Tfr Debt	103,400.00	167,800.00	166,500.00	166,493.00	166,493.00	166,493.00
TOTAL Other Sources (Uses)	103,400.00	167,800.00	166,500.00	166,493.00	166,493.00	166,493.00
TOTAL Stormwater Management	10,658,344.67	10,098,047.74	1,893,800.00	1,893,793.00	1,774,793.00	1,774,793.00
TOTAL Stormwater Management	10,658,344.67	10,098,047.74	1,893,800.00	1,893,793.00	1,774,793.00	1,774,793.00
TOTAL REVENUE	.00	.00	.00	.00	.00	.00
TOTAL EXPENSE	10,658,344.67	10,098,047.74	1,893,800.00	1,893,793.00	1,774,793.00	1,774,793.00
GRAND TOTAL	10,658,344.67	10,098,047.74	1,893,800.00	1,893,793.00	1,774,793.00	1,774,793.00

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



CLEVELAND
TENNESSEE

EST. 1842

FY2026 Annual Budget

Health Insurance Trust Fund

Programs, Services, and Functions:

This fund was established to account for the medical claims and administrative costs of the city employees other than those under the authority of the Cleveland Utilities Board and the Cleveland City Board of Education.

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520	Insurance Trust						
3D	Charges for services						
520	37920 Ins-L&J	-86,000.00	-90,300.00	.00	-86,000.00	-86,000.00	-86,000.00
520	37921 Ins-Fin	-114,300.00	-132,400.00	.00	-139,000.00	-139,000.00	-139,000.00
520	37922 Ins-Codes	-49,600.00	.00	.00	.00	.00	.00
520	37923 Ins-D&R	-300,000.00	-563,200.00	.00	-603,400.00	-603,400.00	-603,400.00
520	37924 Ins-Police	-1,895,000.00	-1,989,750.00	.00	-2,089,240.00	-2,089,240.00	-2,089,240.00
520	37925 Ins-Fire	-1,832,934.00	-1,924,602.00	.00	-2,020,832.00	-2,020,832.00	-2,020,832.00
520	37926 Ins-PW Op	-394,125.00	-363,700.00	.00	-424,200.00	-424,200.00	-424,200.00
520	37927 Ins-An Ctr	-77,100.00	-83,564.00	.00	-87,743.00	-87,743.00	-87,743.00
520	37928 Ins-CH Rec	-52,000.00	-64,000.00	.00	-61,000.00	-61,000.00	-61,000.00
520	37929 Ins-P&R	-168,000.00	.00	.00	.00	.00	.00
520	37930 Ins-ComCtr	-55,000.00	-56,000.00	.00	-65,000.00	-65,000.00	-65,000.00
520	37931 Ins-Folan	-125,910.00	-118,900.00	.00	-104,700.00	-104,700.00	-104,700.00
520	37932 Ins-Lib	-100,047.00	-106,800.00	.00	-112,000.00	-112,000.00	-112,000.00
520	37933 Ins-Jet	-19,500.00	-53,500.00	.00	-63,000.00	-63,000.00	-63,000.00
520	37934 Ins-Adm	-59,850.00	-62,850.00	.00	-101,600.00	-101,600.00	-101,600.00
520	37935 Ins-IT	-77,464.00	-120,608.00	.00	-136,594.00	-136,594.00	-136,594.00
520	37940 Ins-SWM	-217,350.00	-215,600.00	.00	-215,900.00	-215,900.00	-215,900.00
520	37941 Ins-Strwtr	-49,500.00	-59,400.00	.00	-64,700.00	-64,700.00	-64,700.00
520	37942 Ins-SSA	-133,565.00	-152,400.00	.00	-157,200.00	-157,200.00	-157,200.00
520	37943 Ins-Fleet	-95,931.00	-81,100.00	.00	-86,200.00	-86,200.00	-86,200.00
520	37944 Ins-CDBG	-16,193.00	-15,200.00	.00	-17,820.00	-17,820.00	-17,820.00
520	37945 Ins-HR	-28,350.00	-31,900.00	.00	-36,200.00	-36,200.00	-36,200.00
520	37960 Ins-Retire	-130,265.00	-135,352.00	.00	-135,000.00	-135,000.00	-135,000.00
	TOTAL Charges for services	-6,078,004.00	-6,421,126.00	.00	-6,807,329.00	-6,807,329.00	-6,807,329.00
3F	Interest						
520	36110 Int-Gen	-105,000.00	-139,500.00	.00	-140,000.00	-140,000.00	-140,000.00
	TOTAL Interest	-105,000.00	-139,500.00	.00	-140,000.00	-140,000.00	-140,000.00
	TOTAL Insurance Trust	-6,183,004.00	-6,560,626.00	.00	-6,947,329.00	-6,947,329.00	-6,947,329.00
	TOTAL Insurance Trust	-6,183,004.00	-6,560,626.00	.00	-6,947,329.00	-6,947,329.00	-6,947,329.00
	TOTAL REVENUE	-6,183,004.00	-6,560,626.00	.00	-6,947,329.00	-6,947,329.00	-6,947,329.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-6,183,004.00	-6,560,626.00	.00	-6,947,329.00	-6,947,329.00	-6,947,329.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520110 INS-Legislative and Judicial						
5A Personnel						
520110 51421 Claims	76,590.00	79,654.00	.00	82,840.00	82,840.00	82,840.00
TOTAL Personnel	76,590.00	79,654.00	.00	82,840.00	82,840.00	82,840.00
5B Operating						
520110 52590 Admin Fee	18,631.00	19,376.00	.00	20,151.00	20,151.00	20,151.00
TOTAL Operating	18,631.00	19,376.00	.00	20,151.00	20,151.00	20,151.00
TOTAL INS-Legislative and Ju	95,221.00	99,030.00	.00	102,991.00	102,991.00	102,991.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520120 INS-Administration						
5A Personnel						
520120 51421 Claims	84,118.00	87,483.00	.00	90,982.00	90,982.00	90,982.00
TOTAL Personnel	84,118.00	87,483.00	.00	90,982.00	90,982.00	90,982.00
5B Operating						
520120 52590 Admin Fee	13,457.00	13,995.00	.00	14,555.00	14,555.00	14,555.00
TOTAL Operating	13,457.00	13,995.00	.00	14,555.00	14,555.00	14,555.00
TOTAL INS-Administration	97,575.00	101,478.00	.00	105,537.00	105,537.00	105,537.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520122 INS-Forestry and Land						
5A Personnel						
520122 51421 Claims	142,844.00	148,558.00	.00	154,500.00	154,500.00	154,500.00
TOTAL Personnel	142,844.00	148,558.00	.00	154,500.00	154,500.00	154,500.00
5B Operating						
520122 52590 Admin Fee	18,631.00	19,376.00	.00	20,151.00	20,151.00	20,151.00
TOTAL Operating	18,631.00	19,376.00	.00	20,151.00	20,151.00	20,151.00
TOTAL INS-Forestry and Land	161,475.00	167,934.00	.00	174,651.00	174,651.00	174,651.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520123	INS-Fleet						
5A	Personnel						
520123	51421 Claims	96,186.00	100,033.00	.00	104,034.00	104,034.00	104,034.00
	TOTAL Personnel	96,186.00	100,033.00	.00	104,034.00	104,034.00	104,034.00
5B	Operating						
520123	52590 Admin Fee	11,868.00	12,343.00	.00	12,837.00	12,837.00	12,837.00
	TOTAL Operating	11,868.00	12,343.00	.00	12,837.00	12,837.00	12,837.00
	TOTAL INS-Fleet	108,054.00	112,376.00	.00	116,871.00	116,871.00	116,871.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520124 INS-Codes						
5A Personnel						
520124 51421 Claims	33,522.00	.00	.00	.00	.00	.00
TOTAL Personnel	33,522.00	.00	.00	.00	.00	.00
5B Operating						
520124 52590 Admin Fee	11,040.00	.00	.00	.00	.00	.00
TOTAL Operating	11,040.00	.00	.00	.00	.00	.00
TOTAL INS-Codes	44,562.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520130 INS-Human Resources						
5A Personnel						
520130 51421 Claims	75,430.00	78,447.00	.00	81,585.00	81,585.00	81,585.00
TOTAL Personnel	75,430.00	78,447.00	.00	81,585.00	81,585.00	81,585.00
5B Operating						
520130 52590 Admin Fee	4,406.00	4,582.00	.00	4,765.00	4,765.00	4,765.00
TOTAL Operating	4,406.00	4,582.00	.00	4,765.00	4,765.00	4,765.00
TOTAL INS-Human Resources	79,836.00	83,029.00	.00	86,350.00	86,350.00	86,350.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
Insurance Trust						
520140 INS-Finance						
5A Personnel						
520140 51421 Claims	114,960.00	119,558.00	.00	124,340.00	124,340.00	124,340.00
TOTAL Personnel	114,960.00	119,558.00	.00	124,340.00	124,340.00	124,340.00
5B Operating						
520140 52590 Admin Fee	18,390.00	19,126.00	.00	19,891.00	19,891.00	19,891.00
TOTAL Operating	18,390.00	19,126.00	.00	19,891.00	19,891.00	19,891.00
TOTAL INS-Finance	133,350.00	138,684.00	.00	144,231.00	144,231.00	144,231.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520150 INS-Information Technology							
5A Personnel							
520150	51421 Claims	89,013.00	92,574.00	.00	96,277.00	96,277.00	96,277.00
	TOTAL Personnel	89,013.00	92,574.00	.00	96,277.00	96,277.00	96,277.00
5B Operating							
520150	52590 Admin Fee	13,007.00	13,527.00	.00	14,068.00	14,068.00	14,068.00
	TOTAL Operating	13,007.00	13,527.00	.00	14,068.00	14,068.00	14,068.00
	TOTAL INS-Information Techno	102,020.00	106,101.00	.00	110,345.00	110,345.00	110,345.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520200 INS-Dev and Rec						
5A Personnel						
520200 51421 Claims	316,266.00	629,160.00	.00	654,326.00	654,326.00	654,326.00
TOTAL Personnel	316,266.00	629,160.00	.00	654,326.00	654,326.00	654,326.00
5B Operating						
520200 52590 Admin Fee	45,542.00	83,963.00	.00	87,322.00	87,322.00	87,322.00
TOTAL Operating	45,542.00	83,963.00	.00	87,322.00	87,322.00	87,322.00
TOTAL INS-Dev and Rec	361,808.00	713,123.00	.00	741,648.00	741,648.00	741,648.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520204 INS-Stormwater						
5A Personnel						
520204 51421 Claims	9,645.00	10,031.00	.00	10,432.00	10,432.00	10,432.00
TOTAL Personnel	9,645.00	10,031.00	.00	10,432.00	10,432.00	10,432.00
5B Operating						
520204 52590 Admin Fee	9,936.00	10,333.00	.00	10,746.00	10,746.00	10,746.00
TOTAL Operating	9,936.00	10,333.00	.00	10,746.00	10,746.00	10,746.00
TOTAL INS-Stormwater	19,581.00	20,364.00	.00	21,178.00	21,178.00	21,178.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520205 INS-Comm Deve Blk						
5A Personnel						
520205 51421 Claims	17,926.00	18,643.00	.00	19,389.00	19,389.00	19,389.00
TOTAL Personnel	17,926.00	18,643.00	.00	19,389.00	19,389.00	19,389.00
5B Operating						
520205 52590 Admin Fee	4,643.00	4,829.00	.00	5,022.00	5,022.00	5,022.00
TOTAL Operating	4,643.00	4,829.00	.00	5,022.00	5,022.00	5,022.00
TOTAL INS-Comm Deve Blk	22,569.00	23,472.00	.00	24,411.00	24,411.00	24,411.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520300 INS-Police						
5A Personnel						
520300 51421 Claims	932,615.00	969,920.00	.00	1,008,717.00	1,008,717.00	1,008,717.00
TOTAL Personnel	932,615.00	969,920.00	.00	1,008,717.00	1,008,717.00	1,008,717.00
5B Operating						
520300 52590 Admin Fee	255,740.00	265,970.00	.00	276,609.00	276,609.00	276,609.00
TOTAL Operating	255,740.00	265,970.00	.00	276,609.00	276,609.00	276,609.00
TOTAL INS-Police	1,188,355.00	1,235,890.00	.00	1,285,326.00	1,285,326.00	1,285,326.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520341 INS-Anima] Ctr]							
5A Personnel							
520341	51421 Claims	110,013.00	114,414.00	.00	118,990.00	118,990.00	118,990.00
	TOTAL Personnel	110,013.00	114,414.00	.00	118,990.00	118,990.00	118,990.00
5B Operating							
520341	52590 Admin Fee	10,350.00	10,764.00	.00	11,194.00	11,194.00	11,194.00
	TOTAL Operating	10,350.00	10,764.00	.00	11,194.00	11,194.00	11,194.00
	TOTAL INS-Anima] Ctr]	120,363.00	125,178.00	.00	130,184.00	130,184.00	130,184.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

	2024	2025	2026	2026	2026	2026
Insurance Trust	REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
520350	INS-Fire					
5A	Personnel					
520350 51421	1,456,272.00	1,514,523.00	.00	1,575,104.00	1,575,104.00	1,575,104.00
TOTAL Personnel	1,456,272.00	1,514,523.00	.00	1,575,104.00	1,575,104.00	1,575,104.00
5B	Operating					
520350 52590	Admin Fee	286,361.00	.00	309,727.00	309,727.00	309,727.00
TOTAL Operating	286,361.00	297,815.00	.00	309,727.00	309,727.00	309,727.00
TOTAL INS-Fire	1,742,633.00	1,812,338.00	.00	1,884,831.00	1,884,831.00	1,884,831.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520400 INS-Public works						
5A Personnel						
520400 51421 Claims	433,813.00	451,166.00	.00	469,213.00	469,213.00	469,213.00
TOTAL Personnel	433,813.00	451,166.00	.00	469,213.00	469,213.00	469,213.00
5B Operating						
520400 52590 Admin Fee	47,612.00	49,516.00	.00	51,497.00	51,497.00	51,497.00
TOTAL Operating	47,612.00	49,516.00	.00	51,497.00	51,497.00	51,497.00
TOTAL INS-Public works	481,425.00	500,682.00	.00	520,710.00	520,710.00	520,710.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520411 INS-State Street						
5A Personnel						
520411 51421 Claims	72,014.00	74,895.00	.00	77,891.00	77,891.00	77,891.00
TOTAL Personnel	72,014.00	74,895.00	.00	77,891.00	77,891.00	77,891.00
5B Operating						
520411 52590 Admin Fee	17,940.00	18,658.00	.00	19,404.00	19,404.00	19,404.00
TOTAL Operating	17,940.00	18,658.00	.00	19,404.00	19,404.00	19,404.00
TOTAL INS-State Street	89,954.00	93,553.00	.00	97,295.00	97,295.00	97,295.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520431 INS-Solid waste						
5A Personnel						
520431 51421 Claims	61,511.00	63,971.00	.00	66,530.00	66,530.00	66,530.00
TOTAL Personnel	61,511.00	63,971.00	.00	66,530.00	66,530.00	66,530.00
5B Operating						
520431 52590 Admin Fee	22,877.00	23,792.00	.00	24,744.00	24,744.00	24,744.00
TOTAL Operating	22,877.00	23,792.00	.00	24,744.00	24,744.00	24,744.00
TOTAL INS-Solid waste	84,388.00	87,763.00	.00	91,274.00	91,274.00	91,274.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520450 INS-Regional Jetport						
5A Personnel						
520450 51421 Claims	7,959.00	41,385.00	.00	43,040.00	43,040.00	43,040.00
TOTAL Personnel	7,959.00	41,385.00	.00	43,040.00	43,040.00	43,040.00
5B Operating						
520450 52590 Admin Fee	3,450.00	17,250.00	.00	17,940.00	17,940.00	17,940.00
TOTAL Operating	3,450.00	17,250.00	.00	17,940.00	17,940.00	17,940.00
TOTAL INS-Regional Jetport	11,409.00	58,635.00	.00	60,980.00	60,980.00	60,980.00

City of Cleveland, TN - Prod



NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520500 INS-Parks and Recreation						
5A Personnel						
520500 51421 Claims	255,173.00	.00	.00	.00	.00	.00
TOTAL Personnel	255,173.00	.00	.00	.00	.00	.00
5B Operating						
520500 52590 Admin Fee	24,151.00	.00	.00	.00	.00	.00
TOTAL Operating	24,151.00	.00	.00	.00	.00	.00
TOTAL INS-Parks and Recreation	279,324.00	.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520511 INS-College Hill						
5A Personnel						
520511 51421 Claims	20,621.00	21,446.00	.00	22,304.00	22,304.00	22,304.00
TOTAL Personnel	20,621.00	21,446.00	.00	22,304.00	22,304.00	22,304.00
5B Operating						
520511 52590 Admin Fee	9,108.00	9,472.00	.00	9,851.00	9,851.00	9,851.00
TOTAL Operating	9,108.00	9,472.00	.00	9,851.00	9,851.00	9,851.00
TOTAL INS-College Hill	29,729.00	30,918.00	.00	32,155.00	32,155.00	32,155.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

Insurance Trust	2024 REVISED BUD	2025 REVISED BUD	2026 DEPT HEAD	2026 FINANCE	2026 CITY MANAGER	2026 ADOPTED
520521 INS-Comm Cntr						
5A Personnel						
520521 51421 Claims	58,546.00	60,888.00	.00	63,324.00	63,324.00	63,324.00
TOTAL Personnel	58,546.00	60,888.00	.00	63,324.00	63,324.00	63,324.00
5B Operating						
520521 52590 Admin Fee	7,728.00	8,037.00	.00	8,358.00	8,358.00	8,358.00
TOTAL Operating	7,728.00	8,037.00	.00	8,358.00	8,358.00	8,358.00
TOTAL INS-Comm Cntr	66,274.00	68,925.00	.00	71,682.00	71,682.00	71,682.00

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Insurance Trust							
520550 INS-Library							
5A Personnel							
520550	51421 Claims	55,346.00	57,560.00	.00	59,862.00	59,862.00	59,862.00
	TOTAL Personnel	55,346.00	57,560.00	.00	59,862.00	59,862.00	59,862.00
5B Operating							
520550	52590 Admin Fee	20,286.00	21,097.00	.00	21,941.00	21,941.00	21,941.00
	TOTAL Operating	20,286.00	21,097.00	.00	21,941.00	21,941.00	21,941.00
	TOTAL INS-Library	75,632.00	78,657.00	.00	81,803.00	81,803.00	81,803.00
	TOTAL Insurance Trust	5,395,537.00	5,658,130.00	.00	5,884,453.00	5,884,453.00	5,884,453.00
	TOTAL REVENUE	.00	.00	.00	.00	.00	.00
	TOTAL EXPENSE	5,395,537.00	5,658,130.00	.00	5,884,453.00	5,884,453.00	5,884,453.00
	GRAND TOTAL	5,395,537.00	5,658,130.00	.00	5,884,453.00	5,884,453.00	5,884,453.00

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

Meiler Estate Trust Fund

Programs, Services, and Functions:

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

Performance Measures:

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Mei ler/Anima Shelter Trust							
126	Mei ler/Anima Shelter Trust						
3F	Interest						
126	36110 Int-Gen	-7,000.00	-3,500.00	.00	-3,500.00	-3,500.00	-3,500.00
	TOTAL Interest	-7,000.00	-3,500.00	.00	-3,500.00	-3,500.00	-3,500.00
	TOTAL Mei ler/Anima Shelter	-7,000.00	-3,500.00	.00	-3,500.00	-3,500.00	-3,500.00
	TOTAL Mei ler/Anima Shelter	-7,000.00	-3,500.00	.00	-3,500.00	-3,500.00	-3,500.00
	TOTAL REVENUE	-7,000.00	-3,500.00	.00	-3,500.00	-3,500.00	-3,500.00
	TOTAL EXPENSE	.00	.00	.00	.00	.00	.00
	GRAND TOTAL	-7,000.00	-3,500.00	.00	-3,500.00	-3,500.00	-3,500.00

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

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 26001 FY2026 OPERATING BUDGET

FOR PERIOD 99

		2024	2025	2026	2026	2026	2026
		REVISED BUD	REVISED BUD	DEPT HEAD	FINANCE	CITY MANAGER	ADOPTED
Meiler/Animal Shelter Trust							
126341	Meiler Trust						
5C Capital							
126341	99280	Vehicle	5,379.00	.00	.00	.00	.00
		TOTAL Capital	5,379.00	.00	.00	.00	.00
		TOTAL Meiler Trust	5,379.00	.00	.00	.00	.00
		TOTAL Meiler/Animal Shelter	5,379.00	.00	.00	.00	.00
		TOTAL REVENUE	.00	.00	.00	.00	.00
		TOTAL EXPENSE	5,379.00	.00	.00	.00	.00
		GRAND TOTAL	5,379.00	.00	.00	.00	.00

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



CLEVELAND
TENNESSEE

EST. 1842

FY2026 Annual Budget

Glossary of Terms

A

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACCRA - American Chamber of Commerce Research Association (aka Council for Commerce and Economic Research)

ACT – American College Test- A comprehensive test that measures aptitude and critical thinking.

Activity - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

ADA – American with Disabilities Act

ADA – Average Daily Attendance

ADM – Average Daily Membership

AED – Automated External Defibrillator

AEMT – Advanced Emergency Medical Technician

Allot - To divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

AMI – Advanced Metering Infrastructure – an integrated system of smart meters, communications networks, and data management system that enables two-way communication between utilities and customers.

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

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

Amortization - A method of measuring the consumption of the value of long-term assets in regular installments over a period of time.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation – An authorization granted by the Board to make budgeted expenditures and to incur obligations for the purpose specified in the budget ordinances.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset - Resources owned or held by a government which have monetary value.

Attrition - A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

Balanced Budget – Occurs when planned expenditures equal anticipated revenues. In Tennessee, it is a requirement that the budget be approved.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

BCEMS – Bradley County Emergency Medical Service

BCRS – Bradley County Rescue Squad

BCVFD – Bradley County Volunteer Fire Department

BEP – Basic Education Program

BFI – Browning-Ferris Industries

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Amendment- A formal change of budgeted appropriations requiring three readings by the Board.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates that a government follows in preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

C

CALEA – Communications Assistance in Law Enforcement Act

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. The City of Cleveland defines them as assets costing at least \$500 and a useful life of two or more years.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

Capital Outlay - Fixed assets which have a value of \$500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Project Funds - Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

CBCPL – Cleveland Bradley County Public Library

CCS – Cleveland City Schools

CDBG – Community Development Block Grant

CFD – Cleveland Fire Department

CHS – Cleveland High School

CID – Criminal Investigations Division

CINI – Capital Improvement Needs Inventory

CIP – Capital Improvement Programs- A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

COLA – Cost of Living Adjustment- An increase in salaries to offset the adverse effect of inflation on compensation.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Contingency - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

CPI- Consumer Price Index - A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

CPR- Cardiopulmonary Resuscitation

CRJ – Cleveland Regional Jetport

CSA – Central Service Association

CUAMPC – Cleveland Urban Area Metro Planning Organization

CUB – Cleveland Utility Board

D

DARE- Drug Awareness and Resistance Education

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Debt Service Fund - Fund used to account for the accumulation of resources for, and payment of, general long-term principal, interest, and related costs.

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEFY – Drug Education for Youth

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

E

ECD – Bradley County E 911 ECD- An abbreviation to represent the 911 dispatch center.

EDC – Economic Development Council- an organization dedicated to helping economic developers do their job more effectively.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

ESG - Energy System Group – an energy service provider that specializes in developing sustainable energy solutions which allows building owners to maximize their energy efficiency and operational performance, while reducing their carbon footprint.

EMR – Emergency Medical Responder

EMT – Emergency Medical Technician

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

Entitlements - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

ERU – Equivalent Residential Unit

ESOL – English as a Second of Other Language

Expenditure - The payment of Cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

FFA- Federal Aviation Administration- Federal agency to regulate aspects of civil aviation.

FASB – Financial Accounting Standard Board- A board set to establish and improve GAAP (Generally Accepted Accounting Principles)

FBO- Fixed Base Operator- An organization granted the rights to regulate and provide services in an airport, such as: fueling, hangaring, tie-down, and parking.

FHWA- Federal Highway Administration- A cabinet-level organization of the Executive branch that ensure that the US highways and public roads are in good shape and technologically up to date.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year is July 1st through June 30th.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FLSA- Fair Labor Standards Act- a law created to enact labor regulations such as minimum wage, overtime pay and child labor limitations.

FMLA- Family Medical Leave Act- Allows employees to take off up to 12 work weeks in a 12 month period for birth, adoption, care of a family member, and serious health conditions

FOLA- Friends of the Library Association- An organization to promote and financially support the resources needed in an academic library.

FTA- Federal Transit Administration- An federal agency that provides financial and technical assistance to local public transportation systems.

FTE- Full Time Equivalency- Personal who work 2,080 hours per year.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2.080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

G

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB - Governmental Accounting Standards Board. Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GED- General Equivalency Diploma

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

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

GFOA – Government Finance Officer Association- Professional association to promote excellence in state and local government financial management.

GIS – Geographic Information System- A system designed to capture, store, manipulate, analyze, manage, and present all types of geographical data.

GLTDAG – General Long-Term Debt Accounting Group

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GPS - Global Positioning System

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

H

HCI- Healthy Community Initiative

HUD- Housing and Urban Development

HVAC- Heating, Ventilation and Air Conditioning

I

ICEAS- Intermittent Cycle Extended Aeration System

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

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

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

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

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

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

ISO- Insurance Services Office

K

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

L

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

LEAF- Law Enforcement Academic and Fitness Academy

LED- Lighting-Emitting Diode

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

LGIP- Local Government Investment Pool

LIC- Local Interstate Connector

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

LMI- Low and Moderate Income

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

LRTP- Long Range Transportation Plan

M

Major Fund - Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

MHz – Megahertz

Mill Levy - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

MPO- Metropolitan Planning Organization

MSDS- Material Planning Organization

N

NCIC- National Crime Information Center

NDB- Non-Directional Beacon

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Non-major Fund - All funds not meeting the requirements for being a major fund. See Major Fund definition for criteria.

NPDES- National Pollutant Discharge Elimination System

O

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPEB- Other Post-Employment Benefits

Operating Expenses - The cost of personnel, materials and equipment required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

OSHA- Occupational Safety and Health Administration

Output Indicator - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

P

PARTAS- Parks and Recreation Technical Assistance Service

Pay-as-you-go-Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PPE – Personal Protective Equipment

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

PHA- Public Housing Authority

PIE – Partnerships in Industry and Education

PILOT- Payment in Lieu of Taxes

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of

the appropriation is reserved. The cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) - Revenues earned by a program, including fees for services, license and permit fees, and fines.

Proprietary Funds - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purpose - A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

PSPP- Political Subdivision Pension Plan

R

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

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

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

Revenue - Sources of income financing the operations of government.

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

RFID- Radio Frequency Identification

ROW-Right of Way

RPO- Rural Planning Organization

RTP- Recreation Trails Program

RTU-Roof-top Units

S

SBCCI- Southern Building Code Congress International

SCI- Smart Communities Initiative

SCBA-Self Contained Breathing Apparatus

Service Level - Services or products which comprise actual or expected out-put of a given program. Focus is on results, not measures of workload.

SETHEPI- State Employees, Teachers, and Higher Education Employee Pension Plan

SETHRA- Southeast Tennessee Human Resource Agency

SFU- Single Family Unit

Source of Revenue - Revenues are classified according to their source or point of origin.

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

SRF- TN State Revolving Loan Fund

SRT- Special Response Team

SR-2- Soil Restoration and Recycling

Stormwater Utility Fee – Revenues generated to implement the mandated Stormwater quality functions of the National Pollutant Discharge Elimination System (NPDES),and fund the flood reduction projects proposed by the Army Corp of Engineers.

STP- Surface Transportation Program

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

T

TAMP- Traffic Access Management Program

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TAC- Tennessee Code Annotated

TCC- Technical Coordinating Committee

TCRS- Tennessee Consolidated Retirement System

TDEC- Tennessee Department of Environment and Conservation

TDML- Total Daily Maximum Loads

TDOT- Tennessee Department of Transportation

THDA- Tennessee Housing Development Agency

TIP- Transportation Improvement Plan

TMBF- Tennessee Municipal Bond Fund

TML- Tennessee Municipal League

TOSHA- Tennessee Occupational Safety and Health Act

TRAC- Total Resource Against Crime

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Funds - Funds used to account for assets held by the city in a trustee capacity. A “non-expendable” trust fund stipulates that only earnings and not principal may be spent.

U

UA- US Census Urban Area- A program to ensure all residential people in urban areas are accounted for.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UPWP- Unified Planning Work Program- A statement of work identifying the planning priorities and activities to be carried out in a metropolitan planning area.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

VISTA- Volunteer In Service to America

W

Working Capital - Excess of current assets over current liabilities.

Workload Indicator - A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

CITY OF CLEVELAND, TENNESSEE
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

Tax Year	Bradley County, Tennessee		
	City	County	Total
2015	\$ 1.7655	\$ 1.8721	\$ 3.64
2016	\$ 1.7655	\$ 1.8721	\$ 3.64
2017	Revaluation \$ 1.6091	\$ 2.0600	\$ 1.7084
2018	\$ 2.0600	\$ 1.7084	\$ 3.77
2019	\$ 2.0600	\$ 1.7821	\$ 3.84
2020	Revaluation \$ 1.7130	\$ 1.7130	\$ 1.4392
2021	\$ 1.7130	\$ 1.4392	\$ 3.15
2022	\$ 1.7130	\$ 1.4392	\$ 3.15
2023	\$ 1.7130	\$ 1.4392	\$ 3.15
2024	\$ 1.7130	\$ 1.4392	\$ 3.15

CITY OF CLEVELAND, TENNESSEE
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND NINE YEARS AGO

Employer	2024		
	Employees	Rank	Percentage of Total Labor Force Bradley County
Whirlpool/Maytag	1,600	1	3.15 %
Bradley County Schools	1,160	2	2.29
Peyton's Southeastern	1,157	3	2.28
Bradley Memorial	1,100	4	2.17
Jackson Furniture Industries	894	5	1.76
Amazon	790	6	1.56
Wacker Polysilicon	772	7	1.52
Cleveland City Schools	745	8	1.47
Wal-Mart	640	9	1.26
Bradley County Government	620	10	1.22
Mars Chocolate	-	-	-
Lee University	-	-	-
City Government	-	-	-
Total	<u>9,478</u>		<u>18.37 %</u>

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

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

CITY OF CLEVELAND, TENNESSEE
ESTIMATED COMPUTATION OF LEGAL DEBT MARGIN
6/30/2026 (estimated)

Total assessed value		\$1,674,808,669
Legal debt margin:		
Debt limitation--10 percent of total assessed value as adopted by local resolution		\$167,480,867
Debt applicable to limitation:		
Total bonded debt	\$61,318,141	
Less: Revenue bonds	0	
Amount available for repayment of general obligation bonds	<u>6,810,833</u>	
Total debt applicable to limitation		<u>54,507,308</u>
Legal debt margin		<u>\$112,973,559</u>
Per Capita Debt as of June 30, 2026 (estimated)		\$1,099



CLEVELAND
TENNESSEE

EST. 1842

FY2026 Annual Budget